

TONGA CUSTOMS



CUSTOMS TARIFF SCHEDULE

fifth edition 2012

Customs Duty Amendment effective 5/7/2016

Imposition of Customs Duties

Be it Approved by His Majesty in Council under clause 3 of the Customs Act 2007 that the following Customs Tariff comes into effect on this 8th day of January 2014.

HARMONIZED SYSTEM 2012 of TONGA

General Provisions, Tariff and Exemptions

1. This schedule embodies a classification of goods for import and goods for export for both tariff and statistical purposes.
2. For the purposes of classification of all imported goods an international system has been used, designated the Harmonized System Nomenclature (hereafter referred to as the HS) published by the World Customs Organisation in Brussels. In this Schedule, the HS is fully reproduced to the (6) digit level.
3. A split in the tariff item at the seventh and/or eighth digit level represents additions and extensions at the national level.
4. The following abbreviations and symbols have the following meanings;

Abbreviation or Symbol	Meaning
-	Classified to 5 digits of the tariff item
--	Classified to 6 digits of the tariff item
---	Classified to 7 digits of the tariff item (Tonga Specific Item)
----	Classified to 8 digits of the tariff item (Tonga Specific Item)
C	Celsius
c	Cent
cl	Centilitre
cm	Centimetre
cm ³	Cubic centimetre
Doz or doz	Dozen
g	Gram
hl	Hectolitre
kg	Kilogram
L, l or lt	Litres
lal	Litres of alcohol contained in a mixture
m	Metre
m ²	Square metres
m ³	Cubic metres
mg	Milligram
mm	Millimetre
mm ²	Square millimetres
n.e.s.	Not elsewhere specified or included in the tariff
No or no	Number
Pk or pk	Pack
Pr or pr	Pair
T	Tonne
%	Against at rate of duty, per centum ad-valorem; in all other cases, per centum
\$	Dollar

‘00	Per hundred
‘000	Per thousand

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the 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 a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above 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 binding 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.

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SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes

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

SECTION II

VEGETABLE PRODUCTS

Section Notes

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of 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 OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

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

SECTION IV

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

Section Note.

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

SECTION V

MINERAL PRODUCTS

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

SECTION VI

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Section Notes.

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. 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
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RUBBER AND ARTICLES THEREOF

Section Notes.

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

SECTION VIII
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- 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
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AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF
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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 OF OTHER FIBROUS CELLULOSIC
MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR
PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES
THEREOF

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

SECTION XI TEXTILES AND TEXTILE ARTICLES

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.
- 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.

SECTION XIII

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

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

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

SECTION XVI

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

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, and 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 ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

SECTION XXI

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- 97. Works of art, collectors' pieces and antiques.
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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

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
01.01	Live horses, asses, mules and hinnies.			
	- Horses :			
0101.21.00	- Pure-bred breeding animals	no	Free	Free
0101.29.00	-- Other	no	Free	Free
0101.30.00	- Asses	no	Free	Free
0101.90.00	- Other	no	Free	Free
01.02	Live bovine animals.			
	- Cattle :			
0102.21.00	-- Pure-bred breeding animals	no	Free	Free
0102.29.00	-- Other	no	Free	Free
	- Buffalo :			
0102.31.00	-- Pure-bred breeding animals	no	Free	Free
0102.39.00	-- Other	no	Free	Free
0102.90.00	- Other	no	Free	Free
01.03	Live swine.			

0103.10.00	- Pure-bred breeding animals	no	Free	Free
	- Other:			
0103.91.00	-- Weighing less than 50kg	no	Free	Free
0103.92.00	-- Weighing 50kg or more	no	Free	Free
01.04	Live sheep and goats.			
0104.10.00	- Sheep	no	Free	Free
0104.20.00	- Goats	no	Free	Free
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
	- Weighing not more than 185g:			
0105.11.00	-- Fowls of the species <i>Gallus domesticus</i>	no	Free	Free
0105.12.00	-- Turkeys	no	Free	Free
0105.13.00	-- Ducks	no	Free	Free
0105.14.00	-- Geese	no	Free	Free
0105.15.00	-- Guinea fowls	no	Free	Free
	- Other:			
0105.94.00	-- Fowls of the species <i>Gallus domesticus</i>	no	Free	Free
0105.99.00	-- Other	no	Free	Free
01.06	Other live animals.			
	- Mammals:			
0106.11.00	-- Primates	no	Free	Free
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).	no	Free	Free
0106.13.00	-- Camels and other camelids (<i>Camelidae</i>)	no	Free	Free
0106.14.00	-- Rabbits and hares	no	Free	Free
0106.19.00	-- Other	no	Free	Free

0106.20.00	- Reptiles (including snakes and turtles)	no	Free	Free
	- Birds:			
0106.31.00	-- Birds of prey	no	Free	Free
0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	no	Free	Free
0106.33.00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	no	Free	Free
0106.39.00	-- Other	no	Free	Free
	- Insects:			
0106.41.00	-- Bees	no	Free	Free
0106.49.00	-- Other	no	Free	Free
0106.90.00	- Other	no	Free	Free

Chapter 2 - Meat and edible offal

Notes.

1.- This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
02.01	Meat of bovine animals, fresh or chilled.			
0201.10.00	- Carcasses and half-carcasses	kg	Free	Free
0201.20.00	- Other cuts with bone in	kg	Free	Free
0201.30.00	- Boneless	kg	Free	Free
02.02	Meat of bovine animals, frozen.			
0202.10.00	- Carcasses and half-carcasses	kg	Free	Free
0202.20.00	- Other cuts with bone in	kg	Free	Free
0202.30.00	- Boneless	kg	Free	Free
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11.00	-- Carcasses and half-carcasses	kg	Free	Free

0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	kg	Free	Free
0203.19.00	-- Other	kg	Free	Free
	- Frozen:			
0203.21.00	-- Carcasses and half-carcasses	kg	Free	Free
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	kg	Free	Free
0203.29.00	-- Other	kg	Free	Free
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	Free	Free
	- Other meat of sheep, fresh or chilled:			
0204.21.00	-- Carcasses and half-carcasses	kg	Free	Free
	-- Other cuts with bone in :			
0204.22.10	--- lamb breast	kg	15%	Free
0204.22.20	--- lamb flap	kg	15%	Free
0204.22.90	--- Other	kg	Free	Free
0204.23.00	-- Boneless	kg	Free	Free
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	kg	Free	Free
	- Other meat of sheep, frozen:			
0204.41.00	-- Carcasses and half-carcasses	kg	Free	Free
	-- Other cuts with bone in :			
0204.42.10	--- lamb breast	kg	15%	Free
0204.42.20	--- lamb flap	kg	15%	Free
0204.42.90	--- Other	kg	Free	Free
0204.43.00	-- Boneless	kg	Free	Free
0204.50.00	- Meat of goats	kg	Free	Free
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.			
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	Free	Free
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	Free	Free
	- Of bovine animals, frozen:			
0206.21.00	-- Tongues	kg	Free	Free
0206.22.00	-- Livers	kg	Free	Free
0206.29.00	-- Other	kg	Free	Free
0206.30.00	- Of swine, fresh or chilled	kg	Free	Free
	- Of swine, frozen:			

0206.41.00	-- Livers	kg	Free	Free
0206.49.00	-- Other	kg	Free	Free
0206.80.00	- Other, fresh or chilled	kg	Free	Free
0206.90.00	- Other, frozen	kg	Free	Free
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species <i>Gallus domesticus</i> :			
0207.11.00	-- Not cut in pieces, fresh or chilled	kg	Free	Free
0207.12.00	-- Not cut in pieces, frozen	kg	Free	Free
	-- Cuts and offal, fresh or chilled :			
0207.13.10	--- Chicken leg quarter cuts	kg	Free but see excise schedule	Free
0207.13.90	--- Other	kg	Free	Free
	-- Cuts and offal, frozen :			
0207.14.10	--- Chicken leg quarter cuts	kg	Free but see excise schedule	Free
0207.14.90	--- Other	kg	Free	Free
	- Of turkeys:			
0207.24.00	-- Not cut in pieces, fresh or chilled	kg	Free	Free
0207.25.00	-- Not cut in pieces, frozen	kg	Free	Free
	-- Cuts and offal, fresh or chilled			
0207.26.10	--- Turkey tail	kg	15%	Free
0207.26.90	--- Other	kg	Free	Free
	-- Cuts and offal, frozen			
0207.27.10	--- Turkey tail	kg	15%	Free
0207.27.90	--- Other	Kg	Free	Free
	- Of ducks, :			
0207.41.00	-- Not cut in pieces, fresh or chilled	kg	Free	Free
0207.42.00	-- Not cut in pieces, frozen	kg	Free	Free
0207.43.00	-- Fatty livers, fresh or chilled	kg	Free	Free
0207.44.00	-- Other, fresh or chilled	kg	Free	Free
0207.45.00	-- Other, frozen	kg	Free	Free
	- Of geese			
0207.51.00	-- Not cut in pieces, fresh or chilled	kg	Free	Free
0207.52.00	-- Not cut in pieces, frozen	kg	Free	Free
0207.53.00	-- Fatty livers, fresh or chilled	kg	Free	Free
0207.54.00	-- Other, fresh or chilled	kg	Free	Free

0207.55.00	-- Other, frozen	kg	Free	Free
0207.60.00	- Of guinea fowls	kg	Free	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10.00	- Of rabbits or hares	kg	Free	Free
0208.30.00	- Of primates	kg	Free	Free
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	Free	Free
0208.50.00	- Of reptiles (including snakes and turtles)	kg	Free	Free
0208.60.00	- Of camels and other camelids (<i>Camelidae</i>)".	kg	Free	Free
0208.90.00	- Other	kg	Free	Free
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	Free	Free
0209.90.00	- Other	kg	Free	Free
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			
0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	kg	Free	Free
0210.12.00	-- Bellies (streaky) and cuts thereof	kg	15%	Free
0210.19.00	-- Other	kg	15%	Free
0210.20.00	- Meat of bovine animals	kg	15%	Free
	- Other, including edible flours and meals of meat and meat offal:			
0210.91.00	-- Of primates	kg	15%	Free
0210.92.00	-- 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%	Free
0210.93.00	-- Of reptiles (including snakes and turtles)	kg	15%	Free
0210.99.00	-- Other	kg	15%	Free

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 and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
03.01	Live fish.			
	- Ornamental fish			
0301.11.00	-- Freshwater	no	15%	Free
0301.19.00	-- Other	no	15%	Free
	- Other live fish:			
0301.91.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	no	20%	Free
0301.92.00	-- Eels (<i>Anguilla</i> spp.)	no	20%	Free
0301.93.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp. <i>Mylopharyngodon piceus</i>)”.	no	20%	Free
0301.94.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)”.	no	20%	Free
0301.95.00	-- Southern Bluefin tunas (<i>Thunnus Maccoyii</i>)	no	20%	Free
0301.99.00	-- Other	no	20%	Free

03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Free	Free
0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	Free	Free
0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)".	kg	Free	Free
0302.19.00	-- Other	kg	Free	Free
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Free	Free
0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)	kg	Free	Free
0302.23.00	-- Sole (<i>Solea spp.</i>)	kg	Free	Free
0302.24.00	-- Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg	Free	Free
0302.29.00	-- Other	kg	Free	Free
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Free	Free
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Free	Free
0302.33.00	-- Skipjack or stripe-bellied bonito	kg	Free	Free
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	Free	Free
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)".	kg	Free	Free
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Free	Free
0302.39.00	-- Other	kg	Free	Free
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :			

0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Free	Free
0302.42.00	-- Anchovies (<i>Engraulis spp.</i>)	kg	Free	Free
0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Free	Free
0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Free	Free
0302.45.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Free	Free
0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	kg	Free	Free
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Free	Free
	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :			
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Free	Free
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Free	Free
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	kg	Free	Free
0302.54.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Free	Free
0302.55.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Free	Free
0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Free	Free
0302.59.00	-- Other	kg	Free	Free
	- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nileperch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :			
0302.71.00	-- Tilapias (<i>Oreochromis spp.</i>)	kg	Free	Free
0302.72.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Free	Free
0302.73.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg	Free	Free
0302.74.00	-- Eels (<i>Anguilla spp.</i>)	kg	Free	Free
0302.79.00	-- Other	kg	Free	Free
	- Other fish, excluding livers and roes :			
0302.81.00	-- Dogfish and other sharks	kg	Free	Free
0302.82.00	-- Rays and skates (<i>Rajidae</i>)	kg	Free	Free
0302.83.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Free	Free

0302.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)	kg	Free	Free
0302.85.00	-- Seabream (<i>Sparidae</i>)	kg	Free	Free
	-- Other			
0302.89.10	--- Bait	kg	Free	Free
0302.89.90	--- Other	kg	Free	Free
0302.90.00	- Livers and roes	kg	Free	Free
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes :			
0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	Free	Free
0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	Free	Free
0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Free	Free
0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Free	Free
0303.19.00	-- Other	kg	Free	Free
	- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :			
0303.23.00	-- Tilapias (<i>Oreochromis spp.</i>)	kg	Free	Free
0303.24.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Free	Free
0303.25.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg	Free	Free
0303.26.00	-- Eels (<i>Anguilla spp.</i>)	kg	Free	Free
0303.29.00	-- Other	kg	Free	Free
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Free	Free
0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)	kg	Free	Free

0303.33.00	-- Sole (<i>Solea spp.</i>)	kg	Free	Free
0303.34.00	-- Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)".	kg	Free	Free
0303.39.00	-- Other	kg	Free	Free
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Free	Free
0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Free	Free
0303.43.00	-- Skipjack or strip-bellied bonito	kg	Free	Free
0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	Free	Free
0303.45.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i>). <i>Thunnus Orientalis</i>)	kg	Free	Free
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Free	Free
0303.49.00	-- Other	kg	Free	Free
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>) excluding livers and roes		Free	
	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)			
0303.51.10	--- Bait	kg	Free	Free
0303.51.90	--- Other	kg	Free	Free
	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) :			
0303.53.10	--- Bait	kg	Free	Free
0303.53.90	--- Other	kg	Free	Free
0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Free	Free
0303.55.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Free	Free
0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)	kg	Free	Free
0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Free	Free
	-Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :			
0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>),	kg	Free	Free
0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Free	Free

0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	kg	Free	Free
0303.66.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Free	Free
0303.67.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Free	Free
0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Free	Free
0303.69.00	-- Other - Other fish, excluding livers and roes :	kg	Free	Free
0303.81.00	-- Dogfish and other sharks	kg	Free	Free
0303.82.00	-- Rays and skates (<i>Rajidae</i>)	kg	Free	Free
0303.83.00	--Toothfish (<i>Dissostichus spp.</i>)	kg	Free	Free
0303.84.00	-- Sea bass (<i>Dicentrarchus spp.</i>	kg	Free	Free
.	-- Other			
0303.89.10	--- Bait	kg	Free	Free
0303.89.90	--- Other	kg	Free	Free
0303.90.00	- Livers and roes	kg	Free	Free
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. - Fresh or chilled: fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			
0304.31.00	-- Tilapias (<i>Oreochromis spp.</i>)	kg	Free	Free
0304.32.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Free	Free
0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	kg	Free	Free
0304.39.00	-- Other - Fresh or chilled fillets of other fish :	kg	Free	Free
0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Free	Free
0304.42.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Free	Free
0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Free	Free

0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and	kg	Free	Free
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Free	Free
0304.46.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Free	Free
0304.49.00	-- Other	kg	Free	Free
	- Other, fresh or chilled :			
0304.51.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Free	Free
0304.52.00	-- Salmonidae	kg	Free	Free
0304.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Free	Free
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Free	Free
0304.55.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Free	Free
0304.59.00	-- Other	kg	Free	Free
	-Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			
0304.61.00	-- Tilapias (<i>Oreochromis spp.</i>)	kg	Free	Free
0304.62.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Free	Free
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	kg	Free	Free
0304.69.00	-- Other	kg	Free	Free
	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :			
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Free	Free
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Free	Free
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	kg	Free	Free
0304.74.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Free	Free

0304.75.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Free	Free
0304.79.00	-- Other	kg	Free	Free
	- Frozen fillets of other fish :			
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i> <i>rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Free	Free
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Free	Free
0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Free	Free
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Free	Free
0304.85.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Free	Free
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Free	Free
0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- belled bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg	Free	Free
0304.89.00	-- Other	kg	Free	Free
	- Other, frozen :			
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	Free	Free
0304.92.00	-- Toothfish (<i>Dissostichus spp.</i>)	kg	Free	Free
0304.93.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius</i> <i>spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> <i>spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Free	Free
0304.94.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Free	Free
0304.95.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theraga chalcogramma</i>)”.	kg	Free	Free
0304.99.00	-- Other.	kg	Free	Free
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	kg	Free	Free

0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked :	kg	Free	Free
0305.31.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Free	Free
0305.32.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Free	Free
0305.39.00	-- Other". - Smoked fish, including fillets: , other than edible fish offal :".	kg	Free	Free
0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Free	Free
0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Free	Free
0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Free	Free
0305.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Free	Free
0305.49.00	-- Other - Dried fish, other than edible fish offal whether or not salted but not smoked:	kg	Free	Free
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Free	Free
0305.59.00	-- Other - Fish, salted but not dried or smoked and fish in brine: other than edible fish offal	kg	Free	Free
0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Free	Free
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Free	Free
0305.63.00	-- Anchovies (<i>Engraulis spp.</i>)	kg	Free	Free

0305.64.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)”.	kg	Free	Free
0305.69.00	-- Other - Fish fins, heads, tails, maws and other edible fish offal :	kg	Free	Free
0305.71.00	-- Shark fins	kg	Free	Free
0305.72.00	-- Fish heads, tails and maws	kg	Free	Free
0305.79.00	-- Other	kg	Free	Free
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. - Frozen:			
0306.11.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	Free	Free
0306.12.00	-- Lobsters (<i>Homarus spp.</i>)	kg	Free	Free
0306.14.00	-- Crabs	kg	Free	Free
0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	Free	Free
0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg	Free	Free
0306.17.00	-- Other shrimps and prawns.	kg	Free	Free
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption - Not frozen:	kg	Free	Free
0306.21.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	Free	Free
0306.22.00	-- Lobsters (<i>Homarus spp.</i>)	kg	Free	Free
0306.24.00	-- Crabs	kg	Free	Free
0306.25.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	Free	Free
0306.26.00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg	Free	Free
0306.27.00	-- Other shrimps and prawns”.	kg	Free	Free
0306.29.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	Free	Free

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; flours, meals and pellets of molluscs, fit for human consumption.			
	- Oysters			
0307.11.00	-- Live, fresh or chilled	kg	Free	Free
0307.19.00	-- Other	kg	Free	Free
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21.00	-- Live, fresh or chilled	kg	Free	Free
0307.29.00	-- Other	kg	Free	Free
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):			
0307.31.00	-- Live, fresh or chilled	kg	Free	Free
0307.39.00	-- Other	kg	Free	Free
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):			
	-- Live, fresh or chilled			
0307.41.10	--- Bait	kg	Free	Free
0307.41.90	--- Other	kg	Free	Free
	-- Other:			
	- Octopus (<i>Octopus spp.</i>):			
0307.49.10	--- Bait	kg	Free	Free
0307.49.90	--- Other	kg	Free	Free
.	-- Live, fresh or chilled:			
0307.51.10	--- Bait	kg	Free	Free
0307.51.90	--- Other	kg	Free	Free
	-- Other			
0307.59.10	--- Bait	kg	Free	Free
0307.59.90	--- Other	kg	Free	Free
0307.60.00	- Snails, other than sea snails	kg	Free	Free
	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) :			
0307.71.00	-- Live, fresh or chilled	kg	Free	Free

0307.79.00	-- Other	kg	Free	Free
	- Abalone (<i>Haliotis spp.</i>) :			
0307.81.00	-- Live, fresh or chilled	kg	Free	Free
0307.89.00	-- Other	kg	Free	Free
	- Other, including flours, meals and pellets , fit for human consumption:			
0307.91.00	-- Live, fresh or chilled	kg	Free	Free
0307.99.00	-- Other	kg	Free	Free
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; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>) :			
0308.11.00	-- Live, fresh or chilled	kg	Free	Free
	-- Other			
	--- Amber fish;Hairy blackfish:Black teat:			
0308.19.11	---- Amber fish	kg	Free	Free
0308.19.12	---- Hairy blackfish	kg	Free	Free
0308.19.13	---- Black teat	kg	Free	Free
	--- Brown sandfish; Curry fish; Deep-water redfish:			
0308.19.21	---- Brown sandfish	kg	Free	Free
0308.19.22	---- Curry fish	kg	Free	Free
0308.19.23	---- Deep-water redfish	kg	Free	Free
	--- Elephant trunk fish; Green fish; Lolly fish:			
0308.19.31	---- Elephant trunk fish	kg	Free	Free
0308.19.32	---- Green fish	kg	Free	Free
0308.19.33	---- Lolly fish	kg	Free	Free
	--- Pink fish; Prickly red fish; Sand fish:			
0308.19.41	---- Pink fish	kg	Free	Free
0308.19.42	---- Prickly red fish	kg	Free	Free
0308.19.43	---- Sand fish	kg	Free	Free
	--- Snakefish; Stone fish:			
0308.19.51	---- Snakefish	kg	Free	Free
0308.19.52	---- Stone fish	kg	Free	Free

	--- Surf redfish; Tiger fish:			
0308.19.61	---- Surf redfish	kg	Free	Free
0308.19.62	---- Tiger fish	kg	Free	Free
	--- White teat fish; Chalk fish:			
0308.19.71	---- White teat fish	kg	Free	Free
0308.19.72	---- Chalk fish	kg	Free	Free
	--- Flower fish; Dragon fish:			
0308.19.81	---- Flower fish	kg	Free	Free
0308.19.82	---- Dragon fish	kg	Free	Free
0308.19.90	--- Other	kg	Free	Free
	- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>) :			
0308.21.00	-- Live, fresh or chilled	kg	Free	Free
0308.29.00	-- Other	kg	Free	Free
0308.30.00	- Jellyfish (<i>Rhopilema spp.</i>)	kg	Free	Free
0308.90.00	- Other.	kg	Free	Free

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

Notes.

- 1.- The expression “milk” means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05:
 - (a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
- 3.- 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.
- 4.- This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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%	lt	Free	Free
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	lt	Free	Free
0401.40.00	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	lt	Free	Free
0401.50.00	- Of a fat content, by weight, exceeding 10 %.	lt	Free	Free
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	Free	Free
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21.00	-- Not containing added sugar or other sweetening matter	kg	Free	Free
0402.29.00	-- Other	kg	Free	Free
	- Other:			
0402.91.00	-- Not containing added sugar or other sweetening matter	kg	Free	Free
0402.99.00	-- Other	kg	Free	Free
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10.00	- Yogurt	lt	Free	Free
0403.90.00	- Other	lt	Free	Free

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	15%	Free
0404.90.00	- Other	kg	15%	Free
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	- Butter	kg	Free	Free
0405.20.00	- Dairy spreads	kg	Free	Free
0405.90.00	- Other	kg	Free	Free
04.06	Cheese and curd.			
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	15%	Free
0406.20.00	- Grated or powdered cheese, of all kinds	kg	15%	Free
0406.30.00	- Processed cheese, not grated or powdered	kg	15%	Free
0406.40.00	- Blue-veined cheese	kg	15%	Free
0406.90.00	- Other cheese	kg	15%	Free
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
	- Fertilised eggs for incubation :			
0407.11.00	-- Of fowls of the species <i>Gallus domesticus</i>	doz	Free	Free
0407.19.00	-- Other	doz	Free	Free
	- Other fresh eggs :			
0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	doz	Free	Free
0407.29.00	-- Other	doz	Free	Free
	- Other			
0407.90.10	--- Eggs domestic fowl of all kinds for hatching purposes only	doz	Free	Free
0407.90.90	--- Other	doz	Free	Free
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	doz	15%	Free
0408.19.00	-- Other	doz	15%	Free
	- Other:			

0408.91.00	-- Dried	doz	15%	Free
0408.99.00	-- Other	doz	15%	Free
04.09	Natural honey.			
0409.00.00	Natural honey.	kg	Free	Free
04.10	Edible products of animal origin, not elsewhere specified or included.			
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	kg	15%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.			
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	..	15%	Free
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	..	15%	Free
0502.90.00	- Other	..	15%	Free
[05.03]				

05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	..	15%	Free
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	..	15%	Free
0505.90.00	- Other	..	15%	Free
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	..	15%	Free
0506.90.00	- Other	..	15%	Free
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10.00	- Ivory; ivory powder and waste	..	15%	Free
0507.90.00	- Other	..	15%	Free
05.08	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.			
	--- Coral and similar materials:	..		
0508.00.11	---- Black	..	15%	Free
0508.00.19	---- Other	..	15%	Free
0508.00.90	--- Other	..	15%	Free
[05.09]				
05.10	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.			
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.	..	15%	Free
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	..	15%	Free
	- Other:			
	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
0511.91.10	--- Bait	..	15%	Free
0511.91.90	--- Other	..	15%	Free
0511.99.00	-- Other	..	15%	Free

Section II - VEGETABLE PRODUCTS

Notes

- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	Free	Free
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	..	Free	Free
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			

0602.10.00	- Unrooted cuttings and slips	..	Free	Free
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	..	Free	Free
0602.30.00	- Rhododendrons and azaleas, grafted or not	..	Free	Free
0602.40.00	- Roses, grafted or not	..	Free	Free
0602.90.00	- Other	..	Free	Free
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	..	Free	Free
0603.12.00	-- Carnations	..	Free	Free
0603.13.00	-- Orchids	..	Free	Free
0603.14.00	-- Chrysanthemums	..	Free	Free
0603.15.00	-- Lilies (<i>Lilium spp.</i>)	..	Free	Free
0603.19.00	-- Other	..	Free	Free
0603.90.00	- Other	..	Free	Free
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	..	Free	Free
0604.90.00	-- Other	..	Free	Free

Chapter 7 - Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
07.01	Potatoes, fresh or chilled.			
0701.10.00	- Seed	kg	Free	Free
0701.90.00	- Other	kg	Free	Free
07.02	Tomatoes, fresh or chilled.			
0702.00.00	Tomatoes, fresh or chilled.	kg	Free	Free
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10.00	- Onions and shallots	kg	Free	Free
0703.20.00	- Garlic	kg	Free	Free
0703.90.00	- Leeks and other alliaceous vegetables	kg	Free	Free
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10.00	- Cauliflowers and headed broccoli	kg	Free	Free
0704.20.00	- Brussels sprouts	kg	Free	Free
	- Other			
0704.90.10	--- Taro leaves	kg	Free	Free
0704.90.20	--- Pele leaves	kg	Free	Free
0704.90.90	--- Other	kg	Free	Free
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
	Lettuce:			
0705.11.00	-- Cabbage lettuce (head lettuce)	kg	Free	Free
0705.19.00	-- Other	kg	Free	Free
	Chicory:			
0705.21.00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg	Free	Free
0705.29.00	-- Other	kg	Free	Free
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10.00	- Carrots and turnips	kg	Free	Free
0706.90.00	- Other	kg	Free	Free
07.07	Cucumbers and gherkins, fresh or chilled.			
0707.00.00	Cucumbers and gherkins, fresh or chilled.	kg	Free	Free

07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10.00	- Peas (<i>Pisum sativum</i>)	kg	Free	Free
0708.20.00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	Free	Free
0708.90.00	- Other leguminous vegetables	kg	Free	Free
07.09	Other vegetables, fresh or chilled.			
0709.20.00	- Asparagus	kg	Free	Free
0709.30.00	- Aubergines (egg-plants)	kg	Free	Free
0709.40.00	- Celery other than celeriac	kg	Free	Free
	Mushrooms and truffles:			
0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	Free	Free
0709.59.00	-- Other	kg	Free	Free
0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	Free	Free
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Free	Free
	- Other			
0709.91.00	-- Globe artichokes	kg	Free	Free
0709.92.00	-- Olives	kg	Free	Free
0709.93.00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	Free	Free
0709.99.00	-- Other	kg	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10.00	- Potatoes	kg	Free	Free
	Leguminous vegetables, shelled or unshelled:			
0710.21.00	-- Peas (<i>Pisum sativum</i>)	kg	Free	Free
0710.22.00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	Free	Free
0710.29.00	-- Other	kg	Free	Free
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Free	Free
0710.40.00	- Sweet corn	kg	Free	Free
0710.80.00	- Other vegetables	kg	Free	Free
0710.90.00	- Mixtures of vegetables	kg	Free	Free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20.00	- Olives	kg	20%	Free
0711.40.00	- Cucumbers and gherkins	kg	20%	Free
	Mushrooms and truffles:			
0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	20%	Free

0711.59.00	-- Other	kg	20%	Free
0711.90.00	- Other vegetables; mixtures of vegetables	kg	20%	Free
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20.00	- Onions	kg	20%	Free
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	20%	Free
0712.32.00	-- Wood ears (<i>Auricularia spp.</i>)	kg	20%	Free
0712.33.00	-- Jelly fungi (<i>Tremella spp.</i>)	kg	20%	Free
0712.39.00	-- Other	kg	20%	Free
0712.90.00	- Other vegetables; mixtures of vegetables	kg	20%	Free
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10.00	- Peas (<i>Pisum sativum</i>)	kg	20%	Free
0713.20.00	- Chickpeas (garbanzos)	kg	20%	Free
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713.31.00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	20%	Free
0713.32.00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg	20%	Free
0713.33.00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg	20%	Free
0713.34.00	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg	20%	Free
0713.35.00	-- Cow peas (<i>Vigna unguiculata</i>)	kg	20%	Free
0713.39.00	-- Other	kg	20%	Free
0713.40.00	- Lentils	kg	20%	Free
0713.50.00	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	kg	20%	Free
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	kg	20%	Free
0713.90.00	- Other	kg	20%	Free
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	20%	Free
0714.20.00	- Sweet potatoes	kg	20%	Free
0714.30.00	- Yams (<i>Dioscorea spp.</i>)	kg	20%	Free
	- Taro (<i>Colocasia spp.</i>)			

0714.40.10	--- Taro tarua (talo futuna)	kg	20%	Free
0714.40.20	--- Swamp Taro (talo Tonga)	kg	20%	Free
0714.40.30	--- Giant taro (kape)	kg	20%	Free
0714.40.90	--- Other	kg	20%	Free
0714.50.00	- Yautia (<i>Xanthosoma spp.</i>)	kg	20%	Free
0714.90.00	- Other	kg	20%	Free

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 (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
	- Coconuts:			
0801.11.00	-- Desiccated	kg	15%	Free
0801.12.00	-- In the inner shell (endocarp)	kg	15%	Free
	-- Other			
0801.19.10	--- Green coconuts	kg	15%	Free
0801.19.90	--- Other	kg	15%	Free
	- Brazil nuts:			
0801.21.00	-- In shell	kg	15%	Free
0801.22.00	-- Shelled	kg	15%	Free
	- Cashew nuts:			
0801.31.00	-- In shell	kg	15%	Free
0801.32.00	-- Shelled	kg	15%	Free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11.00	-- In shell	kg	15%	Free

0802.12.00	-- Shelled	kg	15%	Free
	- Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21.00	-- In shell	kg	15%	Free
0802.22.00	-- Shelled	kg	15%	Free
	- Walnuts:			
0802.31.00	-- In shell	kg	15%	Free
0802.32.00	-- Shelled	kg	15%	Free
	- Chestnuts (<i>Castanea spp.</i>) :			
0802.41.00	-- In shell	kg	15%	Free
0802.42.00	-- Shelled	kg	15%	Free
	- Pistachios :			
0802.51.00	-- In shell	kg	15%	Free
0802.52.00	-- Shelled	kg	15%	Free
	- Macadamia nuts :			
0802.61.00	-- In shell	kg	15%	Free
0802.62.00	-- Shelled	kg	15%	Free
0802.70.00	- Kola nuts (<i>Cola spp.</i>)	kg	15%	Free
0802.80.00	- Areca nuts.	kg	15%	Free
	- Other			
0802.90.10	--- Tongan nuts (Tuitui)	kg	15%	Free
0802.90.90	--- Other	kg	15%	Free
08.03	Bananas, including plantains, fresh or dried.			
0803.10.00	- Plantains	kg	Free	Free
0803.90.00	- Other.	kg	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10.00	- Dates	kg	Free	Free
0804.20.00	- Figs	kg	Free	Free
0804.30.00	- Pineapples	kg	Free	Free
0804.40.00	- Avocados	kg	Free	Free
0804.50.00	- Guavas, mangoes and mangosteens	kg	Free	Free
08.05	Citrus fruit, fresh or dried.			
0805.10.00	- Oranges	kg	Free	Free
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg	Free	Free
0805.40.00	- Grapefruit	kg	Free	Free
0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus auratifolia</i> , <i>Citrus latifolia</i>)	kg	Free	Free

0805.90.00	- Other	kg	Free	Free
08.06	Grapes, fresh or dried.			
0806.10.00	- Fresh	kg	Free	Free
0806.20.00	- Dried	kg	Free	Free
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11.00	-- Watermelons	kg	Free	Free
	-- Other			
0807.19.10	--- Breadfruits	kg	Free	Free
0807.19.90	--- Other	kg	Free	Free
0807.20.00	- Pawpaws (papayas)	kg	Free	Free
08.08	Apples, pears and quinces, fresh.			
0808.10.00	- Apples	kg	Free	Free
0808.30.00	- Pears	kg	Free	Free
0808.40.00	- Quinces	kg	Free	Free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10.00	- Apricots	kg	Free	Free
	- Cherries			
0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	kg	Free	Free
0809.29.00	-- Other.	kg	Free	Free
0809.30.00	- Peaches, including nectarines	kg	Free	Free
0809.40.00	- Plums and sloes	kg	Free	Free
08.10	Other fruit, fresh.			
0810.10.00	- Strawberries	kg	Free	Free
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	kg	Free	Free
0810.30.00	- Black, white or red currants and gooseberries	kg	Free	Free
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	Free	Free
0810.50.00	- Kiwifruit	kg	Free	Free
0810.60.00	- Durians	kg	Free	Free
0810.70.00	- Persimmons	kg	Free	Free
0810.90.00	- Other	kg	Free	Free
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	15%	Free

0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	15%	Free
0811.90.00	- Other	kg	15%	Free
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10.00	- Cherries	kg	15%	Free
0812.90.00	- Other	kg	15%	Free
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10.00	- Apricots	kg	15%	Free
0813.20.00	- Prunes	kg	15%	Free
0813.30.00	- Apples	kg	15%	Free
0813.40.00	- Other fruit	kg	15%	Free
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	kg	15%	Free
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
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	15%	Free

Chapter 9 - Coffee, tea, mate and spices

Notes.

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

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

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			

	- Coffee, not roasted:			
0901.11.00	-- Not decaffeinated	kg	15%	Free
0901.12.00	-- Decaffeinated	kg	15%	Free
	- Coffee roasted:			
0901.21.00	-- Not decaffeinated	kg	15%	Free
0901.22.00	-- Decaffeinated	kg	15%	Free
0901.90.00	- Other	kg	15%	Free
09.02	Tea, whether or not flavoured.			
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	kg	15%	Free
0902.20.00	- Other green tea (not fermented)	kg	15%	Free
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	kg	15%	Free
0902.40.00	- Other black tea (fermented) and other partly fermented tea	kg	15%	Free
09.03	Maté.			
0903.00.00	Maté.	kg	15%	Free
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.			
	- Pepper:			
0904.11.00	-- Neither crushed nor ground	kg	15%	Free
0904.12.00	-- Crushed or ground	kg	15%	Free
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0904.21.00	-- Dried, neither crushed nor ground	kg	15%	Free
0904.22.00	-- Crushed or ground	kg	15%	Free
09.05	Vanilla.			
0905.10.00	- Neither crushed nor ground	kg	15%	Free
0905.20.00	- Crushed or ground	kg	15%	Free
09.06	Cinnamon and cinnamon-tree flowers.			
	- Neither crushed nor ground			
0906.11.00	-- Cinnamon (<i>cinnamomum zeylanicum</i> Blume	kg	15%	Free
0906.19.00	-- Other	kg	15%	Free
0906.20.00	- Crushed or ground	kg	15%	Free
09.07	Cloves (whole fruit, cloves and stems).			
0907.10.00	- Neither crushed nor ground	kg	15%	Free
0907.20.00	- Crushed or ground	kg	15%	Free
09.08	Nutmeg, mace and cardamoms.			
	- Nutmeg			

0908.11.00	-- Neither crushed nor ground	kg	15%	Free
0908.12.00	-- Crushed or ground	kg	15%	Free
	- Mace :			
0908.21.00	-- Neither crushed nor ground	kg	15%	Free
0908.22.00	-- Crushed or ground	kg	15%	Free
	- Cardamoms :			
0908.31.00	-- Neither crushed nor ground	kg	15%	Free
0908.32.00	-- Crushed or ground	kg	15%	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
	- Seeds of coriander :			
0909.21.00	-- Neither crushed nor ground	kg	15%	Free
0909.22.00	-- Crushed or ground	kg	15%	Free
	- Seeds of cumin :			
0909.31.00	-- Neither crushed nor ground	kg	15%	Free
0909.32.00	-- Crushed or ground	kg	15%	Free
	- Seeds of anise, badian, caraway or fennel; juniper berries :			
0909.61.00	-- Neither crushed nor ground	kg	15%	Free
0909.62.00	-- Crushed or ground	kg	15%	Free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
	- Ginger			
0910.11.00	-- Neither crushed nor ground	kg	Free	Free
0910.12.00	-- Crushed or ground".	kg	Free	Free
0910.20.00	- Saffron	kg	15%	Free
0910.30.00	- Turmeric (curcuma)	kg	15%	Free
	- Other spices:			
0910.91.00	-- Mixtures referred to in Note 1 (b) to this Chapter	kg	15%	Free
0910.99.00	-- Other	kg	15%	Free

Chapter 10 - Cereals

Notes.

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

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
10.01	Wheat and meslin.			
	- Durum wheat			
1001.11.00	-- Seed	kg	15%	Free
1001.19.00	-- Other	kg	15%	Free
	- Other :			
1001.91.00	-- Seed	kg	15%	Free
1001.99.00	-- Other	kg	15%	Free
10.02	Rye.			
1002.10.00	- Seed	kg	15%	Free
1002.90.00	- Other	kg	15%	Free
10.03	Barley.			
1003.10.00	- Seed	kg	15%	Free
1003.90.00	- Other	kg	15%	Free
10.04	Oats.			
1004.10.00	- Seed	kg	15%	Free
1004.90.00	- Other	kg	15%	Free
10.05	Maize (corn).			
1005.10.00	- Seed	kg	15%	Free
1005.90.00	- Other	kg	15%	Free
10.06	Rice.			
1006.10.00	- Rice in the husk (paddy or rough)	kg	15%	Free
1006.20.00	- Husked (brown) rice	kg	15%	Free
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	kg	15%	Free
1006.40.00	- Broken rice	kg	15%	Free
10.07	Grain sorghum.			
1007.10.00	- Seed	kg	15%	Free
1007.90.00	- Other	kg	15%	Free

10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10.00	- Buckwheat	kg	15%	Free
	- Millet			
1008.21.00	- Seed	kg	15%	Free
1008.29.00	- Other	kg	15%	Free
1008.30.00	- Canary seeds	kg	15%	Free
1008.40.00	- Fonio (<i>Digitaria spp.</i>)	kg	15%	Free
1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	kg	15%	Free
1008.60.00	- Triticale	kg	15%	Free
1008.90.00	- Other cereals	kg	Free	Free

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

Notes.

1.- This Chapter does not cover:

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

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

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

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

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

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45 %	2.5 %	80 %	-
	45 %	3 %	80 %	-

Barley	45 %	5 %	80 %	-
Oats				
Maize (corn) and grain	45 %	2 %	-	90 %
sorghum	45 %	1.6 %	80 %	-
Rice	45 %	4 %	80 %	-
Buckwheat				

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
11.01	Wheat or meslin flour.			
1101.00.00	Wheat or meslin flour.	kg	Free	Free
11.02	Cereal flours other than of wheat or meslin.			
1102.20.00	- Maize (corn) flour	kg	15%	Free
1102.90.00	- Other	kg	15%	Free
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11.00	-- Of wheat	kg	15%	Free
1103.13.00	-- Of maize (corn)	kg	15%	Free
1103.19.00	-- Of other cereals	kg	15%	Free
1103.20.00	- Pellets	kg	15%	Free
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:			
1104.12.00	-- Of oats	kg	15%	Free
1104.19.00	-- Of other cereals	kg	15%	Free
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00	-- Of oats	kg	15%	Free
1104.23.00	-- Of maize (corn)	kg	15%	Free
1104.29.00	-- Of other cereals	kg	15%	Free
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	kg	15%	Free

11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10.00	- Flour, meal and powder	kg	15%	Free
1105.20.00	- Flakes, granules and pellets	kg	15%	Free
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	15%	Free
1106.20.00	- Of sago or of roots or tubers of heading 07.14	kg	15%	Free
1106.30.00	- Of the products of Chapter 8	kg	15%	Free
11.07	Malt, whether or not roasted.			
1107.10.00	- Not roasted	kg	15%	Free
1107.20.00	- Roasted	kg	15%	Free
11.08	Starches; inulin.			
	- Starches:			
1108.11.00	-- Wheat starch	kg	15%	Free
1108.12.00	-- Maize (corn) starch	kg	15%	Free
1108.13.00	-- Potato starch	kg	15%	Free
1108.14.00	-- Manioc (cassava) starch	kg	15%	Free
1108.19.00	-- Other starches	kg	15%	Free
1108.20.00	- Inulin	kg	15%	Free
11.09	Wheat gluten, whether or not dried.			
1109.00.00	Wheat gluten, whether or not dried.	kg	15%	Free

Chapter 12 - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

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

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.

- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
12.01	Soya beans, whether or not broken.			
1201.10.00	- Seed	kg	15%	Free
1201.90.00	- Other	kg	15%	Free
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.30.00	- Seed	kg	15%	Free
	- Other :			
1202.41.00	- In shell	kg	15%	Free
1202.42.00	- Shelled, whether or not broken	kg	15%	Free
12.03	Copra. (dry copra) (mataka)			
1203.00.00	Copra. (dry copra) (mataka)	kg	15%	Free
12.04	Linseed, whether or not broken.			
1204.00.00	Linseed, whether or not broken.	kg	15%	Free
12.05	Rape or colza seeds, whether or not broken.			
1205.10.00	- Low erucic acid rape or colza seeds	kg	15%	Free
1205.90.00	- Other	kg	15%	Free
12.06	Sunflower seeds, whether or not broken.			
1206.00.00	Sunflower seeds, whether or not broken.	kg	15%	Free
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10.00	- Palm nuts and kernels	kg	15%	Free

	- Cotton seeds			
1207.21.00	-- Seed	kg	15%	Free
1207.29.00	-- Other	kg	15%	Free
1207.30.00	- Castor oil seeds	kg	15%	Free
1207.40.00	- Sesamum seeds	kg	15%	Free
1207.50.00	- Mustard seeds	kg	15%	Free
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	kg	15%	Free
1207.70.00	- Melon seeds	kg	15%	Free
	- Other:			
1207.91.00	-- Poppy seeds	kg	15%	Free
1207.99.00	-- Other	kg	15%	Free
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00	- Of soya beans	kg	15%	Free
1208.90.00	- Other	kg	15%	Free
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00	- Sugar beet seeds	kg	Free	Free
	- Seeds of forage plants:			
1209.21.00	-- Lucerne (alfalfa) seeds	kg	Free	Free
1209.22.00	-- Clover (<i>Trifolium spp.</i>) seeds	kg	Free	Free
1209.23.00	-- Fescue seeds	kg	Free	Free
1209.24.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg	Free	Free
1209.25.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	kg	Free	Free
1209.29.00	-- Other	kg	Free	Free
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	Free	Free
	- Other:			Free
1209.91.00	-- Vegetable seeds	kg	Free	Free
	-- Other			
1209.99.10	--- Squash seeds	kg	Free	Free
1209.99.90	--- Other	kg	Free	Free
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	15%	Free
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	15%	Free

12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.20.00	- Ginseng roots	kg	Free	Free
1211.30.00	- Coca leaf	kg	Free	Free
1211.40.00	- Poppy straw	kg	Free	Free
	- Other			
1211.90.10	--- Bark of trees for tongan medicine	kg	Free	Free
1211.90.20	--- Nonu leaves	kg	Free	Free
1211.90.30	--- Sandal wood	kg	Free	Free
1211.90.90	--- Other	kg	Free	Free
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 <i>Cichorium intybus sativum</i>) 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%	Free
1212.29.00	-- Other	kg	15%	Free
	- Other:			
1212.91.00	-- Sugar beet	kg	15%	Free
1212.92.00	-- Locust beans (carob	kg	15%	Free
1212.93.00	-- Sugar cane	kg	15%	Free
1212.94.00	-- Chicory roots	kg	15%	Free
	-- Other			
	--- Kava			
1212.99.11	---- Ground	kg	15%	Free
1212.99.12	---- Unground	kg	15%	Free
1212.99.19	---- Other	kg	15%	Free
1212.99.90	--- Other	kg	15%	Free
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.			
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	Free	Free

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	Free	Free
1214.90.00	- Other	kg	Free	Free

Chapter 13 - Lac; gums, resins and other vegetable saps and extracts

Notes.

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);
- (i) 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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
1301.20.00	- Gum Arabic	kg	15%	Free
1301.90.00	- Other	kg	15%	Free

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%	Free
1302.12.00	-- Of liquorice	kg	15%	Free
1302.13.00	-- Of hops	kg	15%	Free
	-- Other			
1302.19.10	--- Sea weed extract	kg	15%	Free
1302.19.90	--- Other	kg	15%	Free
1302.20.00	- Pectic substances, pectinates and pectates	kg	15%	Free
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31.00	-- Agar-agar	kg	15%	Free
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	15%	Free
1302.39.00	-- Other	kg	15%	Free

Chapter 14 - Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.02 does not apply to wood wool (heading 44.05).
- 4.- Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	15%	Free
1401.20.00	- Rattans	..	15%	Free

	- Other			
1401.90.10	--- Pandanus	..	15%	Free
1401.90.90	--- Other	..	15%	Free
[14.02]				
[14.03]				
14.04	Vegetable products not elsewhere specified or included.			
1404.20.00	- Cotton linters	..	15%	Free
1404.90.00	- Other	..	15%	Free

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

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

Notes.

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
1501.10.00	- Lard	kg	Free but see excise schedule	Free
1501.20.00	- Other pig fat	kg	Free but see excise schedule	Free
1501.90.00	- Other	kg	Free but see excise schedule	Free
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.			

1502.10.00	- Tallow	kg	Free but see excise schedule	Free
1502.90.00	- Other	kg	Free but see excise schedule	Free
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	lt	15%	Free
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	lt	15%	Free
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	lt	15%	Free
1504.30.00	- Fats and oils and their fractions, of marine mammals	lt	15%	Free
15.05	Wool grease and fatty substances derived therefrom (including lanolin).			
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	lt	15%	Free
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.			
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	lt	15%	Free
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	lt	10%	Free
1507.90.00	- Other	lt	10%	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10.00	- Crude oil	lt	10%	Free
1508.90.00	- Other	lt	10%	Free
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10.00	- Virgin	lt	10%	Free
1509.90.00	- Other	lt	10%	Free
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.			

1510.00.00	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.	lt	10%	Free
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10.00	- Crude oil	lt	10%	Free
1511.90.00	- Other	lt	10%	Free
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	lt	10%	Free
1512.19.00	-- Other	lt	10%	Free
	- Cotton-seed oil and its fractions:			
1512.21.00	-- Crude oil, whether or not gossypol has been removed	lt	10%	Free
1512.29.00	-- Other	lt	10%	Free
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Coconut (copra) oil and its fractions:			
1513.11.00	-- Crude oil	lt	10%	Free
1513.19.00	-- Other	lt	10%	Free
	- Palm kernel or babassu oil and fractions thereof:			
1513.21.00	-- Crude oil	lt	10%	Free
1513.29.00	-- Other	lt	10%	Free
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	lt	10%	Free
1514.19.00	-- Other	lt	10%	Free
	- Other:			
1514.91.00	-- Crude oil	lt	10%	Free
1514.99.00	-- Other	lt	10%	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fractions:			
1515.11.00	-- Crude oil	lt	10%	Free
1515.19.00	-- Other	lt	10%	Free
	- Maize (corn) oil and its fractions:			

1515.21.00	-- Crude oil	lt	10%	Free
1515.29.00	-- Other	lt	10%	Free
1515.30.00	- Castor oil and its fractions	lt	10%	Free
1515.50.00	- Sesame oil and its fractions	lt	10%	Free
1515.90.00	- Other	lt	10%	Free
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10.00	- Animal fats and oils and their fractions	lt	20%	Free
1516.20.00	- Vegetable fats and oils and their fractions	lt	10%	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10.00	- Margarine, excluding liquid margarine	kg	Free	Free
1517.90.00	- Other	kg	15%	Free
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.			
15.18.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	lt	15%	Free
[15.19]				
15.20	Glycerol, crude; glycerol waters and glycerol lyes.			
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	..	15%	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10.00	- Vegetable waxes	..	15%	Free
1521.90.00	- Other	..	15%	Free
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.			
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	..	15%	Free

**Section IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Notes.

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

**Chapter 16 - Preparations of meat, of fish or of crustaceans,
molluscs or other aquatic invertebrates**

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the 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 or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.00.10	--- Beef	kg	Free	Free
1601.00.20	--- Pork	kg	Free	Free
1601.00.90	--- Other	kg	Free	Free
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10.00	- Homogenised preparations	kg	Free	Free
1602.20.00	- Of liver of any animal	kg	Free	Free
	- Of poultry of heading 01.05:			
1602.31.00	-- Of turkeys	kg	Free	Free
1602.32.00	-- Of fowls of the species <i>Gallus domesticus</i>	kg	Free	Free

1602.39.00	-- Other	kg	Free	Free
	- Of swine:			
1602.41.00	-- Hams and cuts thereof	kg	Free	Free
1602.42.00	-- Shoulders and cuts thereof	kg	Free	Free
1602.49.00	-- Other, including mixtures	kg	Free	Free
1602.50.00	- Of bovine animals	kg	Free	Free
1602.90.00	- Other, including preparations of blood of any animal	kg	Free	Free
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	20%	Free
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11.00	-- Salmon	kg	Free	Free
1604.12.00	-- Herrings	kg	Free	Free
1604.13.00	-- Sardines, sardinella and brisling or sprats	kg	Free	Free
1604.14.00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	kg	Free	Free
1604.15.00	-- Mackerel	kg	Free	Free
1604.16.00	-- Anchovies	kg	Free	Free
1604.17.00	-- Eels	kg	Free	Free
1604.19.00	-- Other	kg	Free	Free
1604.20.00	- Other prepared or preserved fish	kg	Free	Free
	- Caviar and caviar substitutes			
1604.31.00	-- Caviar	kg	Free	Free
1604.32.00	-- Caviar substitutes	kg	Free	Free
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10.00	- Crab	kg	Free	Free
	- Shrimps and prawns			
1605.21.00	-- Not in airtight container	kg	Free	Free
1605.29.00	-- Other	kg	Free	Free
1605.30.00	- Lobster	kg	Free	Free
1605.40.00	- Other crustaceans	kg	Free	Free
	- Molluscs :			
1605.51.00	-- Oysters	kg	20%	Free
1605.52.00	-- Scallops, including queen scallops	kg	20%	Free
1605.53.00	-- Mussels	kg	20%	Free
1605.54.00	-- Cuttle fish and squid	kg	20%	Free

1605.55.00	-- Octopus	kg	20%	Free
1605.56.00	-- Clams, cockles and arkshells	kg	20%	Free
1605.57.00	-- Abalone	kg	20%	Free
1605.58.00	-- Snails, other than sea snails	kg	20%	Free
1605.59.00	-- Other	kg	20%	Free
	- Other aquatic invertebrates :			
1605.61.00	-- Sea cucumbers	kg	20%	Free
1605.62.00	-- Sea urchins	kg	20%	Free
1605.63.00	-- Jellyfish	kg	20%	Free
1605.69.00	-- Other	kg	20%	Free

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 anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.12.00	-- Beet sugar	kg	Free	Free
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	Free	Free
1701.14.00	-- Other cane sugar	kg	Free	Free
	- Other:			

1701.91.00	-- Containing added flavouring or colouring matter	kg	15%	Free
1701.99.00	-- Other	kg	Free	Free
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	- Lactose and lactose syrup:			
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	15%	Free
1702.19.00	-- Other	kg	15%	Free
1702.20.00	- Maple sugar and maple syrup	kg	15%	Free
1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	kg	Free	Free
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	15%	Free
1702.50.00	- Chemically pure fructose	kg	15%	Free
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	15%	Free
1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	kg	15%	Free
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10.00	- Cane molasses	kg	15%	Free
1703.90.00	- Other	kg	15%	Free
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	- Chewing gum, whether or not sugar-coated	kg	20%	Free
1704.90.00	- Other	kg	15%	Free

Chapter 18 - Cocoa and cocoa preparations

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
18.01	Cocoa beans, whole or broken, raw or roasted.			
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	15%	Free
18.02	Cocoa shells, husks, skins and other cocoa waste.			
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	15%	Free
18.03	Cocoa paste, whether or not defatted.			
1803.10.00	- Not defatted	kg	15%	Free
1803.20.00	- Wholly or partly defatted	kg	15%	Free
18.04	Cocoa butter, fat and oil.			
1804.00.00	Cocoa butter, fat and oil.	kg	15%	Free

18.05	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	15%	Free
18.06	Chocolate and other food preparations containing cocoa.			
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	20%	Free
1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg - Other, in blocks, slabs or bars:	kg	20%	Free
1806.31.00	-- Filled	kg	20%	Free
1806.32.00	-- Not filled	kg	20%	Free
1806.90.00	- Other	kg	Free	Free

Chapter 19 - Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1.- This Chapter does not cover:

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01:

- (a) The term “groats” means cereal groats of Chapter 11;
- (b) The terms “flour” and “meal” mean:

- (1) Cereal flour and meal of Chapter 11, and
- (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous 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 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10.00	- Preparations for infant use, put up for retail sale	kg	Free	Free
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	15%	Free
1901.90.00	- Other	kg	15%	Free
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	15%	Free
	-- Other			
1902.19.10	--- Instant Noodles	kg	Free but see excise schedule	Free
1902.19.90	--- Other	kg	15%	Free
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	15%	Free
1902.30.00	- Other pasta	kg	15%	Free
1902.40.00	- Couscous	kg	15%	Free
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.			
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	15%	Free
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	15%	Free
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	15%	Free

1904.30.00	- Bulgur wheat	kg	15%	Free
1904.90.00	- Other	kg	15%	Free
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	15%	Free
1905.20.00	- Gingerbread and the like	kg	15%	Free
	- Sweet biscuits; waffles and wafers:			
1905.31.00	-- Sweet biscuits	kg	15%	Free
1905.32.00	-- Waffles and wafers	kg	Free	Free
1905.40.00	- Rusks, toasted bread and similar toasted products	kg	15%	Free
	- Other			
1905.90.10	--- Ship's biscuits or cabin biscuits	kg	15%	Free
1905.90.90	--- Other	kg	15%	Free

Chapter 20 - Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1.- This Chapter does not cover:

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
- (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
- (c) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol..

Subheading Notes.

1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	15%	Free
2001.90.00	- Other	kg	15%	Free
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10.00	- Tomatoes, whole or in pieces	kg	15%	Free
2002.90.00	- Other	kg	15%	Free
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	kg	15%	Free
2003.90.00	- Other	kg	15%	Free
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	15%	Free
2004.90.00	- Other vegetables and mixtures of vegetables	kg	15%	Free
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10.00	- Homogenised vegetables	kg	15%	Free
2005.20.00	- Potatoes	kg	15%	Free
2005.40.00	- Peas (<i>Pisum sativum</i>)	kg	15%	Free
	- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):			
2005.51.00	-- Beans, shelled	kg	15%	Free
2005.59.00	-- Other	kg	15%	Free
2005.60.00	- Asparagus	kg	15%	Free

2005.70.00	- Olives	kg	15%	Free
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	kg	15%	Free
	- Other vegetables and mixtures of vegetables			
2005.91.00	-- Bamboo Shoots	kg	15%	Free
2005.99.00	-- Other	kg	15%	Free
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	15%	Free
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10.00	- Homogenised preparations	kg	15%	Free
	- Other:			
2007.91.00	-- Citrus fruit	kg	15%	Free
2007.99.00	-- Other	kg	15%	Free
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	15%	Free
2008.19.00	-- Other, including mixtures	kg	15%	Free
2008.20.00	- Pineapples	kg	15%	Free
2008.30.00	- Citrus fruit	kg	15%	Free
2008.40.00	- Pears	kg	15%	Free
2008.50.00	- Apricots	kg	15%	Free
2008.60.00	- Cherries	kg	15%	Free
2008.70.00	- Peaches, including nectarines	kg	15%	Free
2008.80.00	- Strawberries	kg	15%	Free
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91.00	-- Palm hearts	kg	15%	Free
2008.93.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	kg	15%	Free
2008.97.00	-- Mixtures	kg	15%	Free
2008.99.00	-- Other	kg	15%	Free

20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11.00	-- Frozen	lt	15%	Free
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	lt	15%	Free
2009.19.00	-- Other	lt	15%	Free
	- Grapefruit juice:			
2009.21.00	-- Of a Brix value not exceeding 20	lt	15%	Free
2009.29.00	-- Other	lt	15%	Free
	- Juice of any other single citrus fruit:			
2009.31.00	-- Of a Brix value not exceeding 20	lt	15%	Free
2009.39.00	-- Other	lt	15%	Free
	- Pineapple juice:			
2009.41.00	-- Of a Brix value not exceeding 20	lt	15%	Free
2009.49.00	-- Other	lt	15%	Free
2009.50.00	- Tomato juice	lt	15%	Free
	- Grape juice (including grape must):			
2009.61.00	-- Of a Brix value not exceeding 30	lt	15%	Free
2009.69.00	-- Other	lt	15%	Free
	- Apple juice:			
2009.71.00	-- Of a Brix value not exceeding 20	lt	15%	Free
2009.79.00	-- Other	lt	15%	Free
	- Juice of any other single fruit or vegetable			
2009.81.00	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	lt	15%	Free
2009.89.00	-- Other	lt	15%	Free
2009.90.00	- Mixtures of juices	lt	15%	Free

Chapter 21 - Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

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

(g) Prepared enzymes of heading 35.07.

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

3.- For the purposes of heading 21.04, the expression “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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	15%	Free
2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	15%	Free
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	15%	Free
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	15%	Free
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10.00	- Active yeasts	kg	15%	Free
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	15%	Free
2102.30.00	- Prepared baking powders	kg	15%	Free
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10.00	- Soya sauce	..	15%	Free
2103.20.00	- Tomato ketchup and other tomato sauces	..	15%	Free
2103.30.00	- Mustard flour and meal and prepared mustard	..	Free	Free
	- Other :			
2103.90.10	--- Mayonnaise	kg	15%	Free
2103.90.90	--- Other	kg	15%	Free

21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10.00	- Soups and broths and preparations therefor	..	15%	Free
2104.20.00	- Homogenised composite food preparations	..	15%	Free
21.05	Ice cream and other edible ice, whether or not containing cocoa.			
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	lt	15%	Free
21.06	Food preparations not elsewhere specified or included.			
2106.10.00	- Protein concentrates and textured protein substances	kg	Free	Free
2106.90.00	- Other	kg	15%	Free

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 28.51);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
- 3.- For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

- 1.- For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10.00	- Mineral waters and aerated waters	lt	Free	Free
2201.90.00	- Other	lt	Free	Free

22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
2202.10.10	--- containing added sugar	lt	Free but see excise schedule	Free
2202.10.20	--- containing other sweetening matter	lt	Free but see excise schedule	Free
2202.10.90	--- Other	lt	Free but see excise schedule	Free
2202.90.00	- Other	lt	Free	Free
22.03	Beer made from malt.			
2203.00.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2203.00.91	--- Not more than 3% alcohol by volume of alcohol	lal	15%	Free
2203.00.92	--- More than 3% and not more than 5% volume of alcohol	lal	15%	Free
2203.00.99	--- Other	lal	15%	Free
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00	- Sparkling wine	lal	Free but see excise schedule	Free
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	-- In containers holding 2L or less	lal	Free but see excise schedule	Free
2204.29.00	-- Other	lal	Free but see excise schedule	Free
2204.30.00	- Other grape must	lal	Free but see excise schedule	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			

2205.10.00	- In containers holding 2L or less	lal	Free but see excise schedule	Free
2205.90.00	- Other	lal	Free but see excise schedule	Free
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	lal	Free but see excise schedule	Free
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.			
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher - Ethyl alcohol and other spirits, denatured, of any strength	lal	Free	Free
2207.20.10	--- Methylated spirits	lal	Free	Free
2207.20.90	--- Other	lal	Free	Free
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			
2208.20.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2208.20.91	--- Not more than 10% by volume of alcohol	lal	15%	Free
2208.20.99	--- Other	lal	15%	Free
	- Whiskies			
2208.30.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2208.30.91	---Not more than 10% by volume of alcohol	lal	15%	Free
2208.30.99	--- Other	lal	15%	Free

	- Rum and tafia			
2208.40.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2208.40.91	---- Not more than 10% by volume of alcohol	lal	15%	Free
2208.40.99	---- Other	lal	15%	Free
	- Gin and Geneva			
2208.50.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2208.50.91	---- Not more than 10% by volume of alcohol	lal	15%	Free
2208.50.99	---- Other	lal	15%	Free
	- Vodka			
2208.60.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2208.60.91	---- Not more than 10% by volume of alcohol	lal	15%	Free
2208.60.99	---- Other	lal	15%	Free
	- Liqueurs and cordials			
2208.70.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2208.70.91	---- Not more than 10% by volume of alcohol	lal	15%	Free
2208.70.99	---- Other	lal	15%	Free
	- Other			
2208.90.10	--- Manufactured in Tonga	lal	Free but see excise schedule	Free
	--- Other			
2208.90.91	---- Not more than 10% by volume of alcohol	lal	15%	Free
2208.90.99	---- Other	lal	15%	Free
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.			
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	lt	20%	Free

Notes.

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	Free	Free
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	Free	Free
2302.30.00	- Of wheat	kg	Free	Free
2302.40.00	- Of other cereals	kg	Free	Free
2302.50.00	- Of leguminous plants	kg	Free	Free
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	Free	Free
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	Free	Free
2303.30.00	- Brewing or distilling dregs and waste	kg	Free	Free
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.			
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	Free	Free
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.			

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
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.			
2306.10.00	- Of cotton seeds	kg	Free	Free
2306.20.00	- Of linseed	kg	Free	Free
2306.30.00	- Of sunflower seeds	kg	Free	Free
	- Of rape or colza seeds:			
2306.41.00	-- Of low erucic acid rape or colza seeds	kg	Free	Free
2306.49.00	-- Other	kg	Free	Free
2306.50.00	- Of coconut or copra	kg	Free	Free
2306.60.00	- Of palm nuts or kernels	kg	Free	Free
2306.90.00	- Other	kg	Free	Free
23.07	Wine lees; argol.			
2307.00.00	Wine lees; argol.	kg	Free	Free
23.08	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.			
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	15%	Free
23.09	Preparations of a kind used in animal feeding.			
2309.10.00	- Dog or cat food, put up for retail sale	kg	15%	Free
	- Other			
2309.90.10	--- Feed for swine	kg	Free	Free
2309.90.20	--- Feed for poultry	kg	Free	Free
2309.90.90	--- Other	kg	Free	Free

Chapter 24 - Tobacco and manufactured tobacco substitutes

Notes.

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

Subheading Note.

1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water

pipe are excluded from this subheading

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10.00	- Tobacco, not stemmed/stripped	kg	Free	Free
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	Free	Free
2401.30.00	- Tobacco refuse	kg	Free	Free
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	- Cigars, cheroots and cigarillos, containing tobacco			
2402.10.10	--- Manufactured in Tonga	kg	Free but see excise schedule	Free
2402.10.90	--- Other	kg	15%	Free
	- Cigarettes containing tobacco			
2402.20.10	-- Manufactured in Tonga	kg	Free but see excise schedule	Free
2402.20.90	--- Other	kg	15%	Free
	- Other			
2402.90.10	--- Manufactured in Tonga	kg	Free but see excise schedule	Free
2402.90.90	--- Other	kg	15%	Free
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	15%	Free
2403.19.00	-- Other	kg	15%	Free
	- Other:			
2403.91.00	-- “Homogenised” or “reconstituted” tobacco	kg	15%	Free
2403.99.00	-- Other	kg	15%	Free

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_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chinks (heading 95.04); or
- (ij) Writing or drawing chinks or tailors' chinks (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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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.			
2501.00.00	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.	kg	Free	Free
25.02	Unroasted iron pyrites.			
2502.00.00	Unroasted iron pyrites.	kg	15%	Free

25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.			
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	15%	Free
25.04	Natural graphite.			
2504.10.00	- In powder or in flakes	kg	15%	Free
2504.90.00	- Other	kg	15%	Free
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	15%	Free
2505.90.00	- Other	kg	15%	Free
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	15%	Free
2506.20.00	- Quartzite:	kg	15%	Free
25.07	Kaolin and other kaolinic clays, whether or not calcined.			
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	Free	Free
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	15%	Free
2508.30.00	- Fire-clay	kg	15%	Free
2508.40.00	- Other clays	kg	15%	Free
2508.50.00	- Andalusite, kyanite and sillimanite	kg	15%	Free
2508.60.00	- Mullite	kg	15%	Free
2508.70.00	- Chamotte or dinas earths	kg	15%	Free
25.09	Chalk.			
2509.00.00	Chalk.	kg	15%	Free
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10.00	- Unground	kg	Free	Free
2510.20.00	- Ground	kg	Free	Free
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	Free	Free
2511.20.00	- Natural barium carbonate (witherite)	kg	15%	Free

25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.			
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	kg	15%	Free
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10.00	- Pumice stone:	kg	15%	Free
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	15%	Free
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
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	15%	Free
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	15%	Free
2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%	Free
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	15%	Free
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	15%	Free
2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%	Free
2516.20.00	- Sandstone:	kg	15%	Free
2516.90.00	- Other monumental or building stone	kg	15%	Free

25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 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	Free	Free
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	Free	Free
2517.30.00	- Tarred macadam	kg	Free	Free
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
2517.41.00	-- Of marble	kg	Free	Free
2517.49.00	-- Other	kg	Free	Free
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; dolomite ramming mix.			
2518.10.00	- Dolomite, not calcined or sintered	kg	15%	Free
2518.20.00	- Calcined or sintered dolomite	kg	15%	Free
2518.30.00	- Dolomite ramming mix	kg	15%	Free
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	15%	Free
2519.90.00	- Other	kg	15%	Free
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	15%	Free
2520.20.00	- Plasters	kg	15%	Free
25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.			

2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	15%	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
2522.10.00	- Quicklime	kg	Free	Free
2522.20.00	- Slaked lime	kg	Free	Free
2522.30.00	- Hydraulic lime	kg	Free	Free
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10.00	- Cement clinkers	T	Free	Free
	- Portland cement:			
2523.21.00	-- White cement, whether or not artificially coloured	T	Free	Free
2523.29.00	-- Other	T	Free	Free
2523.30.00	- Aluminous cement	T	Free	Free
2523.90.00	- Other hydraulic cements	T	Free	Free
25.24	Asbestos.			
2524.10.00	- Crocidolite.	kg	15%	Free
2524.90.00	- Other	kg	15%	Free
25.25	Mica, including splittings; mica waste.			
2525.10.00	- Crude mica and mica rifted into sheets or splittings	kg	15%	Free
2525.20.00	- Mica powder	kg	15%	Free
2525.30.00	- Mica waste	kg	15%	Free
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	15%	Free
2526.20.00	- Crushed or powdered	kg	15%	Free
[25.27]				
25.28	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 H3BO3 calculated on the dry weight.			
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 H3BO3 calculated on the dry weight.	kg	15%	Free
25.29	Felspar; leucite, nepheline and nepheline syenite; fluorspar.			
2529.10.00	- Felspar	kg	15%	Free

	- Fluorspar:			
2529.21.00	-- Containing by weight 97% or less of calcium fluoride	kg	15%	Free
2529.22.00	-- Containing by weight more than 97% of calcium fluoride	kg	15%	Free
2529.30.00	- Leucite; nepheline and nepheline syenite	kg	15%	Free
25.30	Mineral substances not elsewhere specified or included.			
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	kg	15%	Free
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	15%	Free
2530.90.00	- Other	kg	Free	Free

Chapter 26 - Ores, slag and ash

Notes.

1.- This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 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) 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) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of subheading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
26.01	Iron ores and concentrates, including roasted iron pyrites.			
	- Iron ores and concentrates, other than roasted iron pyrites:			
2601.11.00	-- Non-agglomerated	T	15%	Free
2601.12.00	-- Agglomerated	T	15%	Free
2601.20.00	- Roasted iron pyrites	T	15%	Free
26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.			
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.	T	15%	Free
26.03	Copper ores and concentrates.			
2603.00.00	Copper ores and concentrates.	T	15%	Free
26.04	Nickel ores and concentrates.			
2604.00.00	Nickel ores and concentrates.	T	15%	Free
26.05	Cobalt ores and concentrates.			
2605.00.00	Cobalt ores and concentrates.	T	15%	Free
26.06	Aluminium ores and concentrates.			
2606.00.00	Aluminium ores and concentrates.	T	15%	Free
26.07	Lead ores and concentrates.			
2607.00.00	Lead ores and concentrates.	T	15%	Free
26.08	Zinc ores and concentrates.			
2608.00.00	Zinc ores and concentrates.	T	15%	Free
26.09	Tin ores and concentrates.			
2609.00.00	Tin ores and concentrates.	T	15%	Free
26.10	Chromium ores and concentrates.			
2610.00.00	Chromium ores and concentrates.	T	15%	Free
26.11	Tungsten ores and concentrates.			
2611.00.00	Tungsten ores and concentrates.	T	15%	Free
26.12	Uranium or thorium ores and concentrates.			
2612.10.00	- Uranium ores and concentrates	T	15%	Free
2612.20.00	- Thorium ores and concentrates	T	15%	Free
26.13	Molybdenum ores and concentrates.			
2613.10.00	- Roasted	T	15%	Free

2613.90.00	- Other	T	15%	Free
26.14	Titanium ores and concentrates.			
2614.00.00	Titanium ores and concentrates.	T	15%	Free
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.10.00	- Zirconium ores and concentrates	T	15%	Free
2615.90.00	- Other	T	15%	Free
26.16	Precious metal ores and concentrates.			
2616.10.00	- Silver ores and concentrates	kg	15%	Free
2616.90.00	- Other	kg	15%	Free
26.17	Other ores and concentrates.			
2617.10.00	- Antimony ores and concentrates	kg	15%	Free
2617.90.00	- Other	kg	15%	Free
26.18	Granulated slag (slag sand) from the manufacture of iron or steel.			
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	kg	15%	Free
26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.			
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	15%	Free
26.20	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.			
	- Containing mainly zinc:			
2620.11.00	-- Hard zinc spelter	kg	15%	Free
2620.19.00	-- Other	kg	15%	Free
	- Containing mainly lead:			
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg	15%	Free
2620.29.00	-- Other	kg	15%	Free
2620.30.00	- Containing mainly copper	kg	15%	Free
2620.40.00	- Containing mainly aluminium	kg	15%	Free
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	15%	Free
	- Other:			
2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	15%	Free

2620.99.00	-- Other	kg	15%	Free
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
2621.10.00	- Ash and residues from the incineration of municipal waste	kg	15%	Free
2621.90.00	- Other	kg	15%	Free

Chapter 27 - Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
- (b) Medicaments of heading 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

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

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)”, “naphthalene” and “phenols” apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, 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 (ASTM D 86 method).

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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
2701.12.00	-- Bituminous coal	kg	Free	Free
2701.19.00	-- Other coal	kg	Free	Free
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	Free	Free
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	kg	Free	Free
2702.20.00	- Agglomerated lignite	kg	Free	Free
27.03	Peat (including peat litter), whether or not agglomerated.			
2703.00.00	Peat (including peat litter), whether or not agglomerated.	kg	Free	Free
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	kg	15%	Free
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.			
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	15%	Free
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.			
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.	lt	15%	Free

27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.10.00	- Benzol (benzene)	..	20%	Free
2707.20.00	- Toluol (toluene)	..	20%	Free
2707.30.00	- Xylol (xylenes)	..	20%	Free
2707.40.00	- Naphthalene	..	20%	Free
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	..	20%	Free
	- Other:			
2707.91.00	-- Creosote oils	..	20%	Free
2707.99.00	-- Other	..	20%	Free
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10.00	- Pitch	kg	15%	Free
2708.20.00	- Pitch coke	kg	15%	Free
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	lt	20%	Free
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			
	--- Motor spirit			
2710.12.11	---- Unleaded	lt	Free but see excise schedule	Free
2710.12.19	---- Other	lt	Free but see excise schedule	Free

2710.12.20	--- Aviation gasoline	lt	Free but see excise schedule	Free
2710.12.30	--- Jet fuel and aviation kerosene	lt	Free but see excise schedule	Free
2710.12.40	--- Other kerosene and white spirit	lt	Free but see excise schedule	Free
2710.12.50	--- Distillate fuel	lt	Free but see excise schedule	Free
2710.12.60	--- Residual fuel oil	lt	Free but see excise schedule	Free
2710.12.90	--- Other	lt	Free but see excise schedule	Free
2710.19.00	-- Other	lt	Free but see excise schedule	Free
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	lt	Free but see excise schedule	Free

2710.91.00	- Waste oils: -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	lt	Free but see excise schedule	Free
2710.99.00	--- Other	lt	Free but see excise schedule	Free
27.11	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
2711.11.00	-- Natural gas	kg	Free but see excise schedule	Free

2711.12.00	-- Propane	kg	Free but see excise schedule	Free
2711.13.00	-- Butanes	kg	Free but see excise schedule	Free
2711.14.00	-- Ethylene, propylene, butylene et butadiene	kg	Free but see excise schedule	Free
2711.19.00	-- Other	kg	Free but see excise schedule	Free
	- In gaseous state:			
2711.21.00	-- Natural gas	kg	Free but see excise schedule	Free
2711.29.00	-- Other	kg	Free but see excise schedule	Free
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	15%	Free
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	kg	15%	Free
2712.90.00	- Other	kg	15%	Free
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	15%	Free
2713.12.00	-- Calcined	kg	15%	Free
2713.20.00	- Petroleum bitumen	kg	15%	Free
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	15%	Free
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	15%	Free
2714.90.00	- Other	kg	15%	Free
27.15	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).			

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	15%	Free
27.16	Electrical energy. (optional heading)			
2716.00.00	Electrical energy. (optional heading)	..	15%	Free

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 or 28.46 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 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.

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 sulfoxylates, 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 28.38), organic products included in headings 28.43

to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

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

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

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

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or 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 isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/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 28.48 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.

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
	I.- CHEMICAL ELEMENTS			
28.01	Fluorine, chlorine, bromine and iodine.			
2801.10.00	- Chlorine	..	15%	Free
2801.20.00	- Iodine	..	15%	Free
2801.30.00	- Fluorine; bromine	..	15%	Free
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.			
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	..	15%	Free
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).			
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	..	15%	Free
28.04	Hydrogen, rare gases and other non-metals.			
2804.10.00	- Hydrogen	..	15%	Free
	- Rare gases:			
2804.21.00	-- Argon	..	15%	Free
2804.29.00	-- Other	..	15%	Free
2804.30.00	- Nitrogen	..	15%	Free
2804.40.00	- Oxygen	..	15%	Free
2804.50.00	- Boron; tellurium	..	15%	Free
	- Silicon:			
2804.61.00	-- Containing by weight not less than 99.99% of silicon	..	15%	Free
2804.69.00	-- Other	..	15%	Free
2804.70.00	- Phosphorus	..	15%	Free
2804.80.00	- Arsenic	..	15%	Free

2804.90.00	- Selenium	..	15%	Free
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	..	15%	Free
2805.12.00	-- Calcium	..	15%	Free
2805.19.00	-- Other	..	15%	Free
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	..	15%	Free
2805.40.00	- Mercury	..	15%	Free
	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)	..	15%	Free
2806.20.00	- Chlorosulphuric acid	..	15%	Free
28.07	Sulphuric acid; oleum.			
2807.00.00	Sulphuric acid; oleum.	..	15%	Free
28.08	Nitric acid; sulphonitric acids.			
2808.00.00	Nitric acid; sulphonitric acids.	..	15%	Free
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809.10.00	- Diphosphorus pentaoxide	..	15%	Free
2809.20.00	- Phosphoric acid and polyphosphoric acids	..	15%	Free
28.10	Oxides of boron; boric acids.			
2810.00.00	Oxides of boron; boric acids.	..	15%	Free
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids:			
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	..	15%	Free
2811.19.00	-- Other	..	15%	Free
	- Other inorganic oxygen compounds of non-metals:			
2811.21.00	-- Carbon dioxide	..	15%	Free
2811.22.00	-- Silicon dioxide	..	15%	Free
2811.29.00	-- Other	..	15%	Free
	III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12	Halides and halide oxides of non-metals.			
2812.10.00	- Chlorides and chloride oxides	..	15%	Free

2812.90.00	- Other	..	15%	Free
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10.00	- Carbon disulphide	..	15%	Free
2813.90.00	- Other	..	15%	Free
	IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10.00	- Anhydrous ammonia	..	15%	Free
2814.20.00	- Ammonia in aqueous solution	..	15%	Free
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
	- Sodium hydroxide (caustic soda):			
2815.11.00	-- Solid	..	15%	Free
2815.12.00	-- In aqueous solution (soda lye or liquid soda)	..	15%	Free
2815.20.00	- Potassium hydroxide (caustic potash)	..	15%	Free
2815.30.00	- Peroxides of sodium or potassium	..	15%	Free
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10.00	- Hydroxide and peroxide of magnesium	..	15%	Free
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	..	15%	Free
28.17	Zinc oxide; zinc peroxide.			
2817.00.00	Zinc oxide; zinc peroxide.	..	Free	Free
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10.00	- Artificial corundum, whether or not chemically defined	..	15%	Free
2818.20.00	- Aluminium oxide, other than artificial corundum	..	15%	Free
2818.30.00	- Aluminium hydroxide	..	15%	Free
28.19	Chromium oxides and hydroxides.			
2819.10.00	- Chromium trioxide	..	15%	Free
2819.90.00	- Other	..	15%	Free
28.20	Manganese oxides.			
2820.10.00	- Manganese dioxide	..	15%	Free
2820.90.00	- Other	..	15%	Free
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821.10.00	- Iron oxides and hydroxides	..	15%	Free

2821.20.00	- Earth colours	..	15%	Free
28.22	Cobalt oxides and hydroxides; commercial cobalt oxides.			
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	..	15%	Free
28.23	Titanium oxides.			
2823.00.00	Titanium oxides.	..	15%	Free
28.24	Lead oxides; red lead and orange lead.			
2824.10.00	- Lead monoxide (litharge, massicot)	..	15%	Free
2824.90.00	- Other	..	15%	Free
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	..	15%	Free
2825.20.00	- Lithium oxide and hydroxide	..	15%	Free
2825.30.00	- Vanadium oxides and hydroxides	..	15%	Free
2825.40.00	- Nickel oxides and hydroxides	..	15%	Free
2825.50.00	- Copper oxides and hydroxides	..	15%	Free
2825.60.00	- Germanium oxides and zirconium dioxide	..	15%	Free
2825.70.00	- Molybdenum oxides and hydroxides	..	15%	Free
2825.80.00	- Antimony oxides	..	15%	Free
2825.90.00	- Other	..	15%	Free
	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	..	15%	Free
2826.19.00	-- Other	..	15%	Free
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	..	15%	Free
2826.90.00	- Other	..	15%	Free
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10.00	- Ammonium chloride	..	15%	Free
2827.20.00	- Calcium chloride	..	15%	Free
	- Other chlorides:			
2827.31.00	-- Of magnesium	..	15%	Free
2827.32.00	-- Of aluminium	..	15%	Free
2827.35.00	-- Of nickel	..	15%	Free

2827.39.00	-- Other	..	15%	Free
	- Chloride oxides and chloride hydroxides:			
2827.41.00	-- Of copper	..	15%	Free
2827.49.00	-- Other	..	15%	Free
	- Bromides and bromide oxides:			
2827.51.00	-- Bromides of sodium or of potassium	..	15%	Free
2827.59.00	-- Other	..	15%	Free
2827.60.00	- Iodides and iodide oxides	..	15%	Free
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	..	15%	Free
2828.90.00	- Other	..	15%	Free
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
	- Chlorates:			
2829.11.00	-- Of sodium	..	15%	Free
2829.19.00	-- Other	..	15%	Free
2829.90.00	- Other	..	15%	Free
28.30	Sulphides; polysulphides, whether or not chemically defined.			
2830.10.00	- Sodium sulphides	..	15%	Free
2830.90.00	- Other	..	15%	Free
28.31	Dithionites and sulphonylates.			
2831.10.00	- Of sodium	..	15%	Free
2831.90.00	- Other	..	15%	Free
28.32	Sulphites; thiosulphates.			
2832.10.00	- Sodium sulphites	..	15%	Free
2832.20.00	- Other sulphites	..	15%	Free
2832.30.00	- Thiosulphates	..	15%	Free
28.33	Sulphates; alums; peroxosulphates (persulphates).			
	- Sodium sulphates:			
2833.11.00	-- Disodium sulphate	..	15%	Free
2833.19.00	-- Other	..	15%	Free
	- Other sulphates:			
2833.21.00	-- Of magnesium	..	15%	Free
2833.22.00	-- Of aluminium	..	15%	Free
2833.24.00	-- Of nickel	..	15%	Free

2833.25.00	-- Of copper	..	15%	Free
2833.27.00	-- Of barium	..	15%	Free
2833.29.00	-- Other	..	15%	Free
2833.30.00	- Alums	..	15%	Free
2833.40.00	- Peroxosulphates (persulphates)	..	15%	Free
28.34	Nitrites; nitrates.			
2834.10.00	- Nitrites	..	15%	Free
	- Nitrates:			
2834.21.00	-- Of potassium	..	15%	Free
2834.29.00	-- Other	..	15%	Free
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	..	15%	Free
	- Phosphates:			
2835.22.00	-- Of mono- or disodium	..	15%	Free
2835.24.00	-- Of potassium	..	15%	Free
2835.25.00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	..	15%	Free
2835.26.00	-- Other phosphates of calcium	..	15%	Free
2835.29.00	-- Other	..	Free	Free
	- Polyphosphates:			
2835.31.00	-- Sodium triphosphate (sodium tripolyphosphate)	..	15%	Free
2835.39.00	-- Other	..	15%	Free
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
2836.20.00	- Disodium carbonate	..	15%	Free
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	..	15%	Free
2836.40.00	- Potassium carbonates	..	15%	Free
2836.50.00	- Calcium carbonate	..	15%	Free
2836.60.00	- Barium carbonate	..	15%	Free
	- Other:			
2836.91.00	-- Lithium carbonates	..	15%	Free
2836.92.00	-- Strontium carbonate	..	15%	Free
2836.99.00	-- Other	..	Free	Free
28.37	Cyanides, cyanide oxides and complex cyanides.			
	- Cyanides and cyanide oxides:			

2837.11.00	-- Of sodium	..	15%	Free
2837.19.00	-- Other	..	15%	Free
2837.20.00	- Complex cyanides	..	15%	Free
[28.38]				
28.39	Silicates; commercial alkali metal silicates.			
	- Of sodium:			
2839.11.00	-- Sodium metasilicates	..	15%	Free
2839.19.00	-- Other	..	15%	Free
2839.90.00	- Other	..	15%	Free
28.40	Borates; peroxoborates (perborates).			
	- Disodium tetraborate (refined borax):			
2840.11.00	-- Anhydrous	..	15%	Free
2840.19.00	-- Other	..	15%	Free
2840.20.00	- Other borates	..	15%	Free
2840.30.00	- Peroxoborates (perborates)	..	15%	Free
28.41	Salts of oxometallic or peroxometallic acids.			
2841.30.00	- Sodium dichromate	..	15%	Free
2841.50.00	- Other chromates and dichromates; peroxochromates	..	15%	Free
	- Manganites, manganates and permanganates:			
2841.61.00	-- Potassium permanganate	..	15%	Free
2841.69.00	-- Other	..	15%	Free
2841.70.00	- Molybdates	..	15%	Free
2841.80.00	- Tungstates (wolframates)	..	15%	Free
2841.90.00	- Other	..	15%	Free
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	..	15%	Free
2842.90.00	- Other	..	15%	Free
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	..	15%	Free
	- Silver compounds:			
2843.21.00	-- Silver nitrate	..	15%	Free
2843.29.00	-- Other	..	15%	Free
2843.30.00	- Gold compounds	..	15%	Free

2843.90.00	- Other compounds; amalgams	..	15%	Free
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	..	15%	Free
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	..	15%	Free
28.44.30.00	- 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	..	15%	Free
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	..	15%	Free
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	..	15%	Free
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)	..	15%	Free
2845.90.00	- Other	..	15%	Free
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	..	15%	Free
2846.90.00	- Other	..	15%	Free
28.47	Hydrogen peroxide, whether or not solidified with urea.			
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	..	15%	Free
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.			
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	..	15%	Free
28.49	Carbides, whether or not chemically defined.			
2849.10.00	- Of calcium	..	15%	Free
2849.20.00	- Of silicon	..	15%	Free

2849.90.00	- Other	..	15%	Free
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.			
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.	..	15%	Free
[28.51]				
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
2852.10.00	- Chemically defined	..	15%	Free
2852.90.00	- Other	..	15%	Free
28.53	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.			
2853.00.00	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	..	15%	Free

Chapter 29 - Organic chemicals

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
- Separate chemically defined organic compounds, whether or not containing impurities;
 - 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);
 - 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;
 - The products mentioned in (a), (b) or (c) above dissolved in water;
 - 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;
 - 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;
 - The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - 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);
- (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

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

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

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

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

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

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

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

(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.

(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, mercury or lead) directly linked to carbon atoms.

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

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

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

- 8.- For the purposes of heading 29.37:

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01	Acyclic hydrocarbons.			
2901.10.00	- Saturated	..	15%	Free
	- Unsaturated:			
2901.21.00	-- Ethylene	..	15%	Free
2901.22.00	-- Propene (propylene)	..	15%	Free
2901.23.00	-- Butene (butylene) and isomers thereof	..	15%	Free
2901.24.00	-- Buta-1,3-diene and isoprene	..	15%	Free
2901.29.00	-- Other	..	15%	Free
29.02	Cyclic hydrocarbons.			
	- Cyclanes, cyclenes and cycloterpenes:			
2902.11.00	-- Cyclohexane	..	15%	Free
2902.19.00	-- Other	..	15%	Free
2902.20.00	- Benzene	..	15%	Free
2902.30.00	- Toluene	..	15%	Free
	- Xylenes:			

2902.41.00	-- <i>o</i> -Xylene	..	15%	Free
2902.42.00	-- <i>m</i> -Xylene	..	15%	Free
2902.43.00	-- <i>p</i> -Xylene	..	15%	Free
2902.44.00	-- Mixed xylene isomers	..	15%	Free
2902.50.00	- Styrene	..	15%	Free
2902.60.00	- Ethylbenzene	..	15%	Free
2902.70.00	- Cumene	..	15%	Free
2902.90.00	- Other	..	15%	Free
29.03	Halogenated derivatives of hydrocarbons.			
	- Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	..	15%	Free
2903.12.00	-- Dichloromethane (methylene chloride)	..	15%	Free
2903.13.00	-- Chloroform (trichloromethane)	..	15%	Free
2903.14.00	-- Carbon tetrachloride	..	15%	Free
2903.15.00	-- 1,2-Dichloroethane (ethylene dichloride)	..	15%	Free
2903.19.00	-- Other	..	15%	Free
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21.00	-- Vinyl chloride (chloroethylene)	..	15%	Free
2903.22.00	-- Trichloroethylene	..	15%	Free
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	..	15%	Free
2903.29.00	-- Other	..	15%	Free
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons			
2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	..	15%	Free
2903.39.00	-- Other	..	15%	Free
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.71.00	-- Chlorodifluoromethane	kg	15%	Free
2903.72.00	-- Dichlorotrifluoroethanes	kg	15%	Free
2903.73.00	-- Dichlorofluoroethanes	kg	15%	Free
2903.74.00	Chlorodifluoroethanes	kg	15%	Free
2903.75.00	-- Dichloropentafluoropropanes	kg	15%	Free
2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	15%	Free
2903.77.00	-- Other, perhalogenated only with fluorine and chlorine	kg	15%	Free

2903.78.00	-- Other perhalogenated derivatives	kg	15%	Free
2903.79.00	-- Other	kg	15%	Free
	- 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	15%	Free
2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	15%	Free
2903.89.00	-- Other	kg	15%	Free
	- Halogenated derivatives of aromatic hydrocarbons :			
2903.91.00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	15%	Free
2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	kg	15%	Free
2903.99.00	-- Other	kg	15%	Free
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	..	15%	Free
2904.20.00	- Derivatives containing only nitro or only nitroso groups	..	15%	Free
2904.90.00	- Other	..	15%	Free
	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)	..	15%	Free
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	..	15%	Free
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	..	15%	Free
2905.14.00	-- Other butanols	..	15%	Free
2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	..	15%	Free
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	..	15%	Free
2905.19.00	-- Other	..	15%	Free
	- Unsaturated monohydric alcohols:			
2905.22.00	-- Acyclic terpene alcohols	..	15%	Free
2905.29.00	-- Other	..	15%	Free
	- Diols:			
2905.31.00	-- Ethylene glycol (ethanediol)	..	15%	Free

2905.32.00	-- Propylene glycol (propane-1,2-diol)	..	15%	Free
2905.39.00	-- Other	..	15%	Free
	- Other polyhydric alcohols:			
2905.41.00	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	..	15%	Free
2905.42.00	-- Pentaerythritol	..	15%	Free
2905.43.00	-- Mannitol	..	15%	Free
2905.44.00	-- D-glucitol (sorbitol)	..	15%	Free
2905.45.00	-- Glycerol	..	15%	Free
2905.49.00	-- Other	..	15%	Free
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51.00	-- Ethchlorvynol (INN)	..	15%	Free
2905.59.00	-- Other	..	15%	Free
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11.00	-- Menthol	..	15%	Free
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	..	15%	Free
2906.13.00	-- Sterols and inositols	..	15%	Free
2906.19.00	-- Other	..	15%	Free
	- Aromatic:			
2906.21.00	-- Benzyl alcohol	..	15%	Free
2906.29.00	-- Other	..	15%	Free
	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	..	15%	Free
2907.12.00	-- Cresols and their salts	..	15%	Free
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	..	15%	Free
2907.15.00	-- Naphthols and their salts	..	15%	Free
2907.19.00	-- Other	..	15%	Free
	- Polyphenols; phenol-alcohols:			
2907.21.00	-- Resorcinol and its salts	..	15%	Free
2907.22.00	-- Hydroquinone (quinol) and its salts	..	15%	Free

2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	..	15%	Free
2907.29.00	-- Other	..	15%	Free
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. - Derivatives containing only halogen substituents and their salts			
2908.11.00	-- Pentachlorophenol (ISO)	..	15%	Free
2908.19.00	-- Other - Other	..	15%	Free
2908.91.00	-- Dinoseb (ISO) and its salts	..	15%	Free
2908.92.00	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	kg	15%	Free
2908.99.00	-- Other	..	15%	Free
	IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether 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	..	15%	Free
2909.19.00	-- Other	..	15%	Free
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	15%	Free
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	..	15%	Free
2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	..	15%	Free
2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	..	15%	Free
2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	..	15%	Free
2909.49.00	-- Other	..	15%	Free
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	15%	Free

2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	..	15%	Free
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)	..	15%	Free
2910.20.00	- Methyloxirane (propylene oxide)	..	15%	Free
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	..	15%	Free
2910.40.00	- Dieldrin (ISO),INN)	..	15%	Free
2910.90.00	- Other	..	15%	Free
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	..	15%	Free
	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)	..	15%	Free
2912.12.00	-- Ethanal (acetaldehyde)	..	15%	Free
2912.19.00	-- Other	..	15%	Free
	- Cyclic aldehydes without other oxygen function:			
2912.21.00	-- Benzaldehyde	..	15%	Free
2912.29.00	-- Other	..	15%	Free
	- Aldehyde-alcohols,aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	..	15%	Free
2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	..	15%	Free
2912.49.00	-- Other	..	15%	Free
2912.50.00	- Cyclic polymers of aldehydes	..	15%	Free
2912.60.00	- Paraformaldehyde	..	15%	Free
29.13	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.			

2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	..	15%	Free
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.			
	- Acyclic ketones without other oxygen function:			
2914.11.00	-- Acetone	..	15%	Free
2914.12.00	-- Butanone (methyl ethyl ketone)	..	15%	Free
2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	..	15%	Free
2914.19.00	-- Other	..	15%	Free
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.22.00	-- Cyclohexanone and methylcyclohexanones	..	15%	Free
2914.23.00	-- Ionones and methylionones	..	15%	Free
2914.29.00	-- Other	..	15%	Free
	- Aromatic ketones without other oxygen function:			
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	..	15%	Free
2914.39.00	-- Other	..	15%	Free
2914.40.00	- Ketone-alcohols and ketone-aldehydes	..	15%	Free
2914.50.00	- Ketone-phenols and ketones with other oxygen function	..	15%	Free
	- Quinones:			
2914.61.00	-- Anthraquinone	..	15%	Free
2914.69.00	-- Other	..	15%	Free
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	..	15%	Free
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	..	15%	Free
2915.12.00	-- Salts of formic acid	..	15%	Free
2915.13.00	-- Esters of formic acid	..	15%	Free

	- Acetic acid and its salts; acetic anhydride:			
2915.21.00	-- Acetic acid	..	15%	Free
2915.24.00	-- Acetic anhydride	..	15%	Free
2915.29.00	-- Other	..	15%	Free
	- Esters of acetic acid:			
2915.31.00	-- Ethyl acetate	..	15%	Free
2915.32.00	-- Vinyl acetate	..	15%	Free
2915.33.00	-- <i>n</i> -Butyl acetate	..	15%	Free
2915.36.00	-- Dinoseb (ISO) acetate	..	15%	Free
2915.39.00	-- Other	..	15%	Free
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	..	15%	Free
2915.50.00	- Propionic acid, its salts and esters	..	15%	Free
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	..	15%	Free
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	..	15%	Free
2915.90.00	- Other	..	15%	Free
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	..	15%	Free
2916.12.00	-- Esters of acrylic acid	..	15%	Free
2916.13.00	-- Methacrylic acid and its salts	..	15%	Free
2916.14.00	-- Esters of methacrylic acid	..	15%	Free
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	..	15%	Free
2916.16..00	-- Binapacryl (ISO)	kg	15%	Free
2916.19.00	-- Other	..	15%	Free
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	..	15%	Free
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31.00	-- Benzoic acid, its salts and esters	..	Free	Free
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	..	15%	Free
2916.34.00	-- Phenylacetic acid and its salts	..	15%	Free
2916.39.00	-- Other	..	15%	Free

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	..	15%	Free
2917.12.00	-- Adipic acid, its salts and esters	..	15%	Free
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	..	15%	Free
2917.14.00	-- Maleic anhydride	..	15%	Free
2917.19.00	-- Other	..	15%	Free
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	..	15%	Free
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.32.00	-- Dioctyl orthophthalates	..	15%	Free
2917.33.00	-- Dinonyl or didecyl orthophthalates	..	15%	Free
2917.34.00	-- Other esters of orthophthalic acid	..	15%	Free
2917.35.00	-- Phthalic anhydride	..	15%	Free
2917.36.00	-- Terephthalic acid and its salts	..	15%	Free
2917.37.00	-- Dimethyl terephthalate	..	15%	Free
2917.39.00	-- Other	..	15%	Free
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	..	15%	Free
2918.12.00	-- Tartaric acid	..	15%	Free
2918.13.00	-- Salts and esters of tartaric acid	..	15%	Free
2918.14.00	-- Citric acid	..	Free	Free
2918.15.00	-- Salts and esters of citric acid	..	15%	Free
2918.16.00	-- Gluconic acid, its salts and esters	..	15%	Free
2918.18.00	-- Chlorobenzilate (ISO)	..	15%	Free
2918.19.00	-- Other	..	15%	Free
	- 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	..	15%	Free
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	..	15%	Free

2918.23.00	-- Other esters of salicylic acid and their salts	..	15%	Free
2918.29.00	-- Other	..	15%	Free
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	..	15%	Free
	- Other			
2918.91.00	-- 2,4,5-T (ISO) 2,4,5-trichlorophenoxyacetic acid), its salts and esters	..	15%	Free
2918.99.00	-- Other	..	15%	Free
VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2919.10.00	- Tris (2,3-dibromopropyl) phosphate.	..	15%	Free
2919.90.00	- Other	..	15%	Free
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)	..	15%	Free
2920.19.00	-- Other	..	15%	Free
2920.90.00	- Other	..	15%	Free
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	..	15%	Free
2921.19.00	-- Other	..	15%	Free
	- Acyclic polyamines and their derivatives; salts thereof:			
2921.21.00	-- Ethylenediamine and its salts	..	15%	Free
2921.22.00	-- Hexamethylenediamine and its salts	..	15%	Free
2921.29.00	-- Other	..	15%	Free
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	..	15%	Free
	- Aromatic monoamines and their derivatives; salts thereof:			

2921.41.00	-- Aniline and its salts	..	15%	Free
2921.42.00	-- Aniline derivatives and their salts	..	15%	Free
2921.43.00	-- Toluidines and their derivatives; salts thereof	..	Free	Free
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	..	15%	Free
2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	..	15%	Free
2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	..	15%	Free
2921.49.00	-- Other - Aromatic polyamines and their derivatives; salts thereof:	..	15%	Free
2921.51.00	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	..	15%	Free
2921.59.00	-- Other	..	15%	Free
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	..	15%	Free
2922.12.00	-- Diethanolamine and its salts	..	15%	Free
2922.13.00	-- Triethanolamine and its salts	..	15%	Free
2922.14.00	-- Dextropropoxyphene (INN) and its salts	..	15%	Free
2922.19.00	-- Other - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	..	Free	Free
2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	..	15%	Free
2922.29.00	-- Other - Amino-aldehydes, amino-ketones and amino- quinones, other than those containing more than one kind of oxygen function; salts thereof:	..	15%	Free
2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	..	15%	Free
2922.39.00	-- Other - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	..	15%	Free
2922.41.00	-- Lysine and its esters; salts thereof	..	15%	Free
2922.42.00	-- Glutamic acid and its salts	..	15%	Free

2922.43.00	-- Anthranilic acid and its salts	..	15%	Free
2922.44.00	-- Tilidine (INN) and its salts	..	15%	Free
2922.49.00	-- Other	..	15%	Free
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	..	15%	Free
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
2923.10.00	- Choline and its salts	..	15%	Free
2923.20.00	- Lecithins and other phosphoaminolipids	..	15%	Free
2923.90.00	- Other	..	15%	Free
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.			
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11.00	-- Meprobamate (INN)	..	15%	Free
2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	..	15%	Free
2924.19.00	-- Other	..	15%	Free
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21.00	-- Ureines and their derivatives; salts thereof	..	15%	Free
2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	..	15%	Free
2924.24.00	-- Ethinamate (INN)	..	15%	Free
2924.29.00	-- Other	..	15%	Free
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	..	15%	Free
2925.12.00	-- Glutethimide (INN)	..	15%	Free
2925.19.00	-- Other	..	15%	Free
	- Imines and their derivatives; salts thereof:			
2925.21.00	-- Chlordimeform (ISO)	..	15%	Free
2925.29.00	-- Other	..	15%	Free
29.26	Nitrile-function compounds.			
2926.10.00	- Acrylonitrile	..	15%	Free
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	..	15%	Free
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	..	15%	Free

2926.90.00	- Other	..	Free	Free
29.27	Diazo-, azo- or azoxy-compounds.			
2927.00.00	Diazo-, azo- or azoxy-compounds.	..	15%	Free
29.28	Organic derivatives of hydrazine or of hydroxylamine.			
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	..	15%	Free
29.29	Compounds with other nitrogen function.			
2929.10.00	- Isocyanates	..	15%	Free
2929.90.00	- Other	..	Free	Free
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30	Organo-sulphur compounds.			
2930.20.00	- Thiocarbamates and dithiocarbamates	..	15%	Free
2930.30.00	- Thiuram mono-, di- or tetrasulphides	..	15%	Free
2930.40.00	- Methionine	..	15%	Free
2930.50.00	- Captafol (ISO) and methamidophos (ISO)	..	15%	Free
2930.90.00	- Other	..	15%	Free
29.31	Other organo-inorganic compounds.			
2931.10.00	- Tetramethyl lead and tetraethyl lead	kg	15%	Free
2931.20.00	- Tributyltin compounds	kg	15%	Free
2931.90.00	- Other	kg	15%	Free
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	..	15%	Free
2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	..	15%	Free
2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	..	15%	Free
2932.19.00	-- Other	..	15%	Free
2932.20.00	- Lactones:	..	15%	Free
	- Other:			
2932.91.00	-- Isosafrole	..	15%	Free
2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	..	15%	Free
2932.93.00	-- Piperonal	..	15%	Free
2932.94.00	-- Safrole	..	15%	Free
2932.95.00	-- Tetrahydrocannabinols (all isomers)	..	15%	Free
2932.99.00	-- Other	..	15%	Free

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	..	15%	Free
2933.19.00	-- Other	..	15%	Free
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21.00	-- Hydantoin and its derivatives	..	15%	Free
2933.29.00	-- Other	..	15%	Free
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31.00	-- Pyridine and its salts	..	15%	Free
2933.32.00	-- Piperidine and its salts	..	15%	Free
2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	..	15%	Free
2933.39.00	-- Other	..	15%	Free
	- 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	..	15%	Free
2933.49.00	-- Other	..	15%	Free
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52.00	-- Malonylurea (barbituric acid) and its salts	..	15%	Free
2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	..	15%	Free
2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	..	15%	Free
2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	..	15%	Free
2933.59.00	-- Other	..	15%	Free
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :			
2933.61.00	-- Melamine	..	15%	Free

2933.69.00	-- Other	..	15%	Free
	- Lactams:			
2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	..	15%	Free
2933.72.00	-- Clobazam (INN) and methypylon (INN)	..	15%	Free
2933.79.00	-- Other lactams	..	15%	Free
	- Other:			
2933.91.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	..	15%	Free
2933.99.00	-- Other	..	15%	Free
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	..	15%	Free
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	..	15%	Free
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	..	15%	Free
	- Other:			
2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	..	15%	Free
2934.99.00	-- Other	..	15%	Free
29.35	Sulphonamides.			
2935.00.00	Sulphonamides.	..	15%	Free
	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	..	Free	Free
2936.22.00	-- Vitamin B ₁ and its derivatives	..	Free	Free
2936.23.00	-- Vitamin B ₂ and its derivatives	..	Free	Free
2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	..	Free	Free
2936.25.00	-- Vitamin B ₆ and its derivatives	..	Free	Free
2936.26.00	-- Vitamin B ₁₂ and its derivatives	..	Free	Free
2936.27.00	-- Vitamin C and its derivatives	..	Free	Free
2936.28.00	-- Vitamin E and its derivatives	..	Free	Free
2936.29.00	-- Other vitamins and their derivatives	..	Free	Free
2936.90.00	- Other, including natural concentrates	..	Free	Free
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.11.00	-- Somatotropin, its derivatives and structural analogues	..	Free	Free
2937.12.00	-- Insulin and its salts	..	Free	Free
2937.19.00	-- Other	..	Free	Free
	- Steroidal hormones, their derivatives and structural analogues:			
2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	..	Free	Free
2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	..	Free	Free
2937.23.00	-- Oestrogens and progestogens	..	Free	Free
2937.29.00	-- Other	..	Free	Free
	- Catecholamine hormones, their derivatives and structural analogues:			
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	..	Free	Free
2937.90.00	- Other	..	Free	Free
	XII.- GLYCOSIDES AND VEGETABLE 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	..	15%	Free

2938.90.00	- Other	..	15%	Free
29.39	Vegetable 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	..	15%	Free
2939.19.00	-- Other	..	15%	Free
2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof:	..	15%	Free
2939.30.00	- Caffeine and its salts	..	15%	Free
	- Ephedrines and their salts:			
2939.41.00	-- Ephedrine and its salts	..	15%	Free
2939.42.00	-- Pseudoephedrine (INN) and its salts	..	15%	Free
2939.43.00	-- Cathine (INN) and its salts	..	15%	Free
2939.44.00	-- Norephedrine and its salts	kg	15%	Free
2939.49.00	-- Other	..	15%	Free
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939.51.00	-- Fenetylline (INN) and its salts	..	15%	Free
2939.59.00	-- Other	..	15%	Free
	- Alkaloids of rye ergot and their derivatives; salts thereof:			
2939.61.00	-- Ergometrine (INN) and its salts	..	15%	Free
2939.62.00	-- Ergotamine (INN) and its salts	..	15%	Free
2939.63.00	-- Lysergic acid and its salts	..	15%	Free
2939.69.00	-- Other	..	15%	Free
	- Other:			
2939.91.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	..	15%	Free
2939.99.00	-- Other	..	15%	Free
	XIII.- OTHER ORGANIC COMPOUNDS			
29.40	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.			

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.	..	15%	Free
29.41	Antibiotics.			
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	..	Free	Free
2941.20.00	- Streptomycins and their derivatives; salts thereof	..	Free	Free
2941.30.00	- Tetracyclines and their derivatives; salts thereof	..	Free	Free
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	..	Free	Free
2941.50.00	- Erythromycin and its derivatives; salts thereof	..	Free	Free
2941.90.00	- Other	..	Free	Free
29.42	Other organic compounds.			
2942.00.00	Other organic compounds	..	15%	Free

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) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24)
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than 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 and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (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; and
 - (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	Free	Free
3001.90.00	- Other	..	Free	Free
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.			
3002.10.00	- Antisera other blood fractions and immunological products whether or not modified or obtained by means of biotechnological processes	..	Free	Free

3002.20.00	- Vaccines for human medicine	..	Free	Free
3002.30.00	- Vaccines for veterinary medicine	..	Free	Free
3002.90.00	- Other	..	Free	Free
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	..	Free	Free
3003.20.00	- Containing other antibiotics	..	Free	Free
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3003.31.00	-- Containing insulin	..	Free	Free
3003.39.00	-- Other	..	Free	Free
3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	..	Free	Free
3003.90.00	- Other	..	Free	Free
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	..	Free	Free
3004.20.00	- Containing other antibiotics	..	Free	Free
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3004.31.00	-- Containing insulin	..	Free	Free
3004.32.00	-- Containing corticosteroid hormones, their derivatives and structural analogues	..	Free	Free
3004.39.00	-- Other	..	Free	Free
3004.40.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	..	Free	Free
3004.50.00	- Other medicaments containing vitamins or other products of heading 29.36	..	Free	Free
3004.90.00	- Other	..	Free	Free

30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	..	Free	Free
3005.90.00	- Other	..	Free	Free
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 yarn) 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	..	Free	Free
3006.20.00	- Blood-grouping reagents	..	Free	Free
3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	..	Free	Free
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	..	Free	Free
3006.50.00	- First-aid boxes and kits	..	Free	Free
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	..	Free	Free
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	..	Free	Free
	- Other :			
3006.91.00	-- Appliances identifiable for ostomy use	..	Free	Free
3006.92.00	-- Waste pharmaceuticals	..	Free	Free

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 2.5g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
- 2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (B) 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 hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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.			
3101.00.00	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.	T	Free	Free
31.02	Mineral or chemical fertilisers, nitrogenous.			
3102.10.00	- Urea, whether or not in aqueous solution	T	Free	Free
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21.00	-- Ammonium sulphate	T	Free	Free
3102.29.00	-- Other	T	Free	Free
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	T	Free	Free
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	T	Free	Free
3102.50.00	- Sodium nitrate	T	Free	Free
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	T	Free	Free
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	T	Free	Free
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	T	Free	Free
31.03	Mineral or chemical fertilisers, phosphatic.			
3103.10.00	- Superphosphates	T	Free	Free
3103.90.00	- Other	T	Free	Free
31.04	Mineral or chemical fertilisers, potassic.			
3104.20.00	- Potassium chloride	T	Free	Free
3104.30.00	- Potassium sulphate	T	Free	Free
3104.90.00	- Other	T	Free	Free
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.			
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	kg	Free	Free

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

Chapter 32 - Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

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

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
3201.10.00	- Quebracho extract	..	15%	Free
3201.20.00	- Wattle extract	..	15%	Free
3201.90.00	- Other	..	15%	Free
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	..	15%	Free
3202.90.00	- Other	..	15%	Free
32.03	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.			
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.	..	Free	Free
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	..	15%	Free
3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	..	15%	Free
3204.13.00	-- Basic dyes and preparations based thereon	..	15%	Free
3204.14.00	-- Direct dyes and preparations based thereon	..	15%	Free
3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	..	15%	Free
3204.16.00	-- Reactive dyes and preparations based thereon	..	15%	Free
3204.17.00	-- Pigments and preparations based thereon	..	15%	Free

3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	..	15%	Free
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	..	15%	Free
3204.90.00	- Other	..	15%	Free
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.			
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	..	15%	Free
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	..	Free	Free
3206.19.00	-- Other	..	15%	Free
3206.20.00	- Pigments and preparations based on chromium compounds	..	Free	Free
	- Other colouring matter and other preparations:			
3206.41.00	-- Ultramarine and preparations based thereon	..	15%	Free
3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	..	15%	Free
3206.49.00	-- Other	..	15%	Free
3206.50.00	- Inorganic products of a kind used as luminophores	..	15%	Free
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	..	Free	Free
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	..	10%	Free
3207.30.00	- Liquid lustres and similar preparations	..	10%	Free
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	..	10%	Free
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	--- Automotive Paints	lt	15%	Free
3208.10.20	--- Marine Paints	lt	15%	Free
3208.10.90	--- Other	lt	15%	Free
	- Based on acrylic or vinyl polymers			
3208.20.10	--- Automotive Paints	lt	15%	Free
3208.20.20	--- Marine Paints	lt	15%	Free
3208.20.90	--- Other	lt	15%	Free
	- Other			
3208.90.10	--- Automotive Paints	lt	15%	Free
3208.90.20	--- Marine Paints	lt	15%	Free
3208.90.90	--- Other	lt	15%	Free
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
3209.10.00	- Based on acrylic or vinyl polymers	lt	15%	Free
3209.90.00	- Other	lt	15%	Free
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	lt	15%	Free
32.11	Prepared driers.			
3211.00.00	Prepared driers.	..	Free	Free
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	..	10%	Free
3212.90.00	- Other	..	Free	Free
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	..	15%	Free
3213.90.00	- Other	..	15%	Free

32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and 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	..	15%	Free
3214.90.00	- Other	..	15%	Free
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			
3215.11.00	-- Black	..	3%	Free
3215.19.00	-- Other	..	3%	Free
3215.90.00	- Other	..	3%	Free

Chapter 33 - Essential oils and resinoids; perfumery, cosmetics or toilet preparations

Notes.

- 1.- This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
- 2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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.			
	- Essential oils of citrus fruit:			
3301.12.00	-- Of orange	..	20%	Free
3301.13.00	-- Of lemon	..	20%	Free

3301.19.00	-- Other	..	20%	Free
	- Essential oils other than those of citrus fruit:			
3301.24.00	-- Of peppermint (<i>Mentha piperita</i>)	..	20%	Free
3301.25.00	-- Of other mints	..	20%	Free
3301.29.00	-- Other	..	20%	Free
3301.30.00	- Resinoids	..	20%	Free
	- Other			
3301.90.10	--- Tongan oil	..	20%	Free
3301.90.20	---- Of a kind principally manufactured for use on babies (Baby Oils)	..	Free	Free
3301.90.90	--- Other	..	20%	Free
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
3302.10.00	- Of a kind used in the food or drink industries	lt	Free	Free
3302.90.00	- Other	lt	15%	Free
33.03	Perfumes and toilet waters.			
3303.00.00	Perfumes and toilet waters.	..	15%	Free
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	..	15%	Free
3304.20.00	- Eye make-up preparations	..	15%	Free
3304.30.00	- Manicure or pedicure preparations	..	15%	Free
	- Other:			
	-- Powders, whether or not compressed :			
3304.91.10	--- Of a kind principally manufactured for use on babies and in forms or packing for retail sale (Baby Powder)	..	Free	Free
3304.91.90	--- Other	..	15%	Free
	-- Other :			
3304.99.10	--- Of a kind principally manufactured for use on babies and in forms or packing for retail sale (Baby Lotions)	..	Free	Free
3304.99.90	--- Other	..	15%	Free
33.05	Preparations for use on the hair.			
	- Shampoos :			

3305.10.10	--- Of a kind principally manufactured for use on babies and in forms or packing for retail sale (Baby Shampoos)	..	Free	Free
3305.10.90	--- Other	..	15%	Free
3305.20.00	- Preparations for permanent waving or straightening	..	15%	Free
3305.30.00	- Hair lacquers	..	15%	Free
3305.90.00	- Other	..	15%	Free
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	..	Free	Free
3306.20.00	- Yarn used to clean between the teeth (dental floss)	..	Free	Free
3306.90.00	- Other	..	15%	Free
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	..	15%	Free
3307.20.00	- Personal deodorants and antiperspirants	..	15%	Free
3307.30.00	- Perfumed bath salts and other bath preparations	..	15%	Free
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
	-- "Agarbatti" and other odoriferous preparations which operate by burning			
3307.41.10	--- Used during religious rites	..	Free	Free
3307.41.90	--- Other	..	15%	Free
3307.49.00	-- Other	..	15%	Free
3307.90.00	- Other	..	15%	Free

Chapter 34 - Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental

preparations with a basis of plaster

Notes.

- 1.- This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
- 2.- For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations”.
- 3.- For the purposes of heading 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 4.- In heading 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.).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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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 products	kg	Free	Free
3401.11.90	--- Other	kg	15%	Free
	-- Other :			
3401.19.10	--- Of a kind principally manufactured for use on babies and in forms or packing for retail sale (Baby Soap)	kg	Free	Free
3401.19.20	-- Baby Wipes	kg	Free	Free
3401.19.90	--- Other	kg	15%	Free
3401.20.00	- Soap in other forms	kg	15%	Free
	- 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	--- Of a kind principally manufactured for use on babies (Baby Bath Liquids or Creams)	kg	Free	Free
3401.30.90	--- Other	kg	15%	Free
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. - Organic surface-active agents, whether or not put up for retail sale:			
3402.11.00	-- Anionic	kg	15%	Free
3402.12.00	-- Cationic	kg	15%	Free
3402.13.00	-- Non-ionic	kg	15%	Free
3402.19.00	-- Other	kg	15%	Free
3402.20.00	- Preparations put up for retail sale	kg	15%	Free
3402.90.00	- Other	kg	Free	Free

34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
	- Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	15%	Free
3403.19.00	-- Other	kg	15%	Free
	- Other:			
3403.91.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	15%	Free
3403.99.00	-- Other	kg	15%	Free
34.04	Artificial waxes and prepared waxes.			
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	..	15%	Free
3404.90.00	- Other	..	15%	Free
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, 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	..	15%	Free
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	..	15%	Free
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	..	15%	Free
3405.40.00	- Scouring pastes and powders and other scouring preparations	..	15%	Free
3405.90.00	- Other	..	15%	Free
34.06	Candles, tapers and the like.			
3406.00.00	Candles, tapers and the like.	kg	15%	Free

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).			
3407.00.00	Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	kg	15%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10.00	- Casein	..	15%	Free
3501.90.00	- Other	..	15%	Free
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	..	15%	Free
3502.19.00	-- Other	..	15%	Free

3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	..	15%	Free
3502.90.00	- Other	..	15%	Free
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.			
3503.00.00	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.	..	15%	Free
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.			
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	..	15%	Free
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	..	15%	Free
3505.20.00	- Glues	..	Free	Free
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 1kg.			
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 1kg - Other:	..	15%	Free
3506.91.00	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	..	15%	Free
3506.99.00	-- Other	..	15%	Free
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10.00	- Rennet and concentrates thereof	..	15%	Free
3507.90.00	- Other	..	15%	Free

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 300cm³; and
 - (c) Resin torches, firelighters and the like.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
36.01	Propellant powders.			
3601.00.00	Propellant powders.	kg	Free	Free
36.02	Prepared explosives, other than propellant powders.			
3602.00.00	Prepared explosives, other than propellant powders.	kg	Free	Free
36.03	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.			
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	..	15%	Free
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10.00	- Fireworks	..	15%	Free
3604.90.00	- Other	..	15%	Free
36.05	Matches, other than pyrotechnic articles of heading 36.04.			
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	..	15%	Free
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 300cm ³	..	15%	Free
3606.90.00	- Other	..	15%	Free

Chapter 37 - Photographic or cinematographic goods

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	15%	Free
3701.20.00	- Instant print film	..	15%	Free
3701.30.00	- Other plates and film, with any side exceeding 255mm	..	15%	Free
	- Other:			
3701.91.00	-- For colour photography (polychrome)	..	15%	Free
3701.99.00	-- Other	..	15%	Free
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	..	15%	Free
	- Other film, without perforations, of a width not exceeding 105mm:			
3702.31.00	-- For colour photography (polychrome)	..	15%	Free
3702.32.00	-- Other, with silver halide emulsion	..	15%	Free
3702.39.00	-- Other	..	15%	Free
	- Other film, without perforations, of a width exceeding 105mm:			
3702.41.00	-- Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)	..	15%	Free
3702.42.00	-- Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography	..	15%	Free
3702.43.00	-- Of a width exceeding 610mm and of a length not exceeding 200m	..	15%	Free
3702.44.00	-- Of a width exceeding 105mm but not exceeding 610mm	..	15%	Free
	- Other film, for colour photography (polychrome):			
3702.52.00	-- Of a width not exceeding 16mm	..	15%	Free
3702.53.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides	..	15%	Free

3702.54.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides	..	15%	Free
3702.55.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	..	15%	Free
3702.56.00	-- Of a width exceeding 35mm	..	15%	Free
	- Other:			
3702.96.00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	..	15%	Free
3702.97.00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	..	15%	Free
3702.98.00	-- Of a width exceeding 35 mm	..	15%	Free
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.			
3703.10.00	- In rolls of a width exceeding 610mm	..	15%	Free
3703.20.00	- Other, for colour photography (polychrome)	..	15%	Free
3703.90.00	- Other	..	15%	Free
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.			
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	..	15%	Free
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.			
3705.10.00	- For offset reproduction	..	15%	Free
3705.90.00	- Other	..	15%	Free
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10.00	- Of a width of 35mm or more	no	15%	Free
3706.90.00	- Other	no	15%	Free
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	..	15%	Free
3707.90.00	- Other	..	15%	Free

Chapter 38 - Miscellaneous chemical products

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2.- (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
- 3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors 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, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.

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

6.- For the purposes of heading 38.25, the expression “other wastes” applies to :

- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

7.- For the 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 or vegetable fats and oils whether or not used.”.

Subheading Notes.

1.- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO) binapacryl (ISO); camphechlor (ISO) (toxaphene; captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clophenotane (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; 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 phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	15%	Free
3801.20.00	- Colloidal or semi-colloidal graphite	..	15%	Free
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	..	15%	Free
3801.90.00	- Other	..	15%	Free

38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10.00	- Activated carbon	..	15%	Free
3802.90.00	- Other	..	15%	Free
38.03	Tall oil, whether or not refined.			
3803.00.00	Tall oil, whether or not refined.	..	15%	Free
38.04	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.			
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 heading 38.03.	..	15%	Free
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	..	15%	Free
3805.90.00	- Other	..	15%	Free
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
3806.10.00	- Rosin and resin acids	..	15%	Free
	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts			
3806.20.10	--- Resins used in paint manufacture	..	Free	Free
3806.20.90	--- Other	..	15%	Free
3806.30.00	- Ester gums	..	15%	Free
3806.90.00	- Other	..	15%	Free
38.07	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.			
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.	..	15%	Free
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.50.00	- Goods specified in subheading Note 1 to this Chapter	..	Free	Free

	- Other			
3808.91.00	- Insecticides	..	Free	Free
3808.92.00	- Fungicides	..	Free	Free
3808.93.00	- Herbicides, anti-sprouting products and plant-growth regulators	..	Free	Free
3808.94.00	- Disinfectants	..	Free	Free
3808.99.00	- Other	..	Free	Free
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	..	15%	Free
	- Other:			
3809.91.00	-- Of a kind used in the textile or like industries	..	15%	Free
3809.92.00	-- Of a kind used in the paper or like industries	..	15%	Free
3809.93.00	-- Of a kind used in the leather or like industries	..	15%	Free
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	..	15%	Free
3810.90.00	- Other	..	15%	Free
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	..	15%	Free
3811.19.00	-- Other	..	15%	Free
	- Additives for lubricating oils :			
3811.21.00	-- Containing petroleum oils or oils obtained from bituminous minerals	..	15%	Free
3811.29.00	-- Other	..	15%	Free
3811.90.00	- Other	..	15%	Free

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	..	15%	Free
3812.20.00	- Compound plasticisers for rubber or plastics	..	15%	Free
3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	..	15%	Free
38.13	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.			
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	..	Free	Free
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.			
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	..	15%	Free
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	..	15%	Free
3815.12.00	-- With precious metal or precious metal compounds as the active substance	..	15%	Free
3815.19.00	-- Other	..	15%	Free
3815.90.00	- Other	..	15%	Free
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.			
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	T	15%	Free
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.			
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	..	15%	Free
38.18	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.			
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.	..	15%	Free

38.19	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.			
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.	..	15%	Free
38.20	Anti-freezing preparations and prepared de-icing fluids.			
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	..	15%	Free
38.21	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.			
3821.00.00	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells..	..	15%	Free
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.			
3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	..	15%	Free
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	..	15%	Free
3823.12.00	-- Oleic acid	..	15%	Free
3823.13.00	-- Tall oil fatty acids	..	15%	Free
3823.19.00	-- Other	..	15%	Free
3823.70.00	- Industrial fatty alcohols	..	15%	Free
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	..	15%	Free
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	..	15%	Free
3824.40.00	- Prepared additives for cements, mortars or concretes	..	15%	Free
3824.50.00	- Non-refractory mortars and concretes	..	15%	Free
3824.60.00	- Sorbitol other than that of subheading 2905.44	..	15%	Free

	- Mixtures containing halogenated derivatives of methane, ethane or propane:			
3824.71.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	..	15%	Free
3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	..	15%	Free
3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	..	15%	Free
3824.74.00	-- Containing hydrochlorofluorocarbons HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	..	15%	Free
3824.75.00	-- Containing carbon tetrachloride	..	15%	Free
3824.76.00	-- Containing 1,1,1,- trichloroethane (methyl chloroform)	..	15%	Free
3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	..	15%	Free
3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	..	15%	Free
3824.79.00	-- Other	..	15%	Free
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs) , polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3- dibromopropyl) phosphate			
3824.81.00	-- Containing oxirane (ethylene oxide)	..	15%	Free
3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	..	15%	Free
3824.83.00	-- Containing tris (2,3-dibromopropyl) phosphate	..	15%	Free
	- Other :			
3824.90.10	--- Correction Tape	..	15%	Free
3824.90.90	---Other	..	15%	Free
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	..	15%	Free
3825.20.00	- Sewage sludge	..	15%	Free
3825.30.00	- Clinical waste	..	15%	Free
	- Waste organic solvents:			
3825.41.00	-- Halogenated	..	15%	Free

3825.49.00	-- Other	..	15%	Free
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	..	15%	Free
	- Other wastes from chemical or allied industries:			
3825.61.00	-- Mainly containing organic constituents	..	15%	Free
3825.69.00	-- Other	..	15%	Free
3825.90.00	- Other	..	15%	Free
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.			
3826.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	ltr	15%	Free

Section VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

- 1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together 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 incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39 - Plastics and articles thereof

Notes.

- 1.- Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- 2.- This Chapter does not cover:
 - (a) Lubricating preparations of heading 27.20 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);
 - (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) Resin 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, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
- 4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

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

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

- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 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 45cm, 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 300l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named “Other” in the same series:

- (1) The designation in a subheading of a polymer by the prefix “poly” (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 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 (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
	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	15%	Free
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	kg	15%	Free
3901.30.00	- Ethylene-vinyl acetate copolymers	kg	15%	Free
3901.90.00	- Other	kg	15%	Free
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10.00	- Polypropylene	kg	15%	Free
3902.20.00	- Polyisobutylene	kg	15%	Free
3902.30.00	- Propylene copolymers	kg	15%	Free

3902.90.00	- Other	kg	15%	Free
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11.00	-- Expansible	kg	15%	Free
3903.19.00	-- Other	kg	15%	Free
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	kg	15%	Free
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	15%	Free
3903.90.00	- Other	kg	15%	Free
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	15%	Free
	- Other poly(vinyl chloride):			
3904.21.00	-- Non-plasticised	kg	15%	Free
3904.22.00	-- Plasticised	kg	15%	Free
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg	15%	Free
3904.40.00	- Other vinyl chloride copolymers	kg	15%	Free
3904.50.00	- Vinylidene chloride polymers	kg	15%	Free
	- Fluoro-polymers:			
3904.61.00	-- Polytetrafluoroethylene	kg	15%	Free
3904.69.00	-- Other	kg	15%	Free
3904.90.00	- Other	kg	Free	Free
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	15%	Free
3905.19.00	-- Other	kg	15%	Free
	- Vinyl acetate copolymers:			
3905.21.00	-- In aqueous dispersion	kg	15%	Free
3905.29.00	-- Other	kg	15%	Free
3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	15%	Free
	- Other:			
3905.91.00	-- Copolymers	kg	15%	Free
3905.99.00	-- Other	kg	15%	Free
39.06	Acrylic polymers in primary forms.			
3906.10.00	- Poly(methyl methacrylate)	kg	15%	Free
3906.90.00	- Other	kg	Free	Free

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	15%	Free
3907.20.00	- Other polyethers	kg	15%	Free
3907.30.00	- Epoxide resins	kg	15%	Free
3907.40.00	- Polycarbonates	kg	15%	Free
3907.50.00	- Alkyd resins	kg	15%	Free
3907.60.00	- Poly(ethylene terephthalate)	kg	15%	Free
3907.70.00	- Poly (lactic acid)	kg	15%	Free
	- Other polyesters:			
3907.91.00	-- Unsaturated	kg	15%	Free
3907.99.00	-- Other	kg	15%	Free
39.08	Polyamides in primary forms.			
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg	15%	Free
3908.90.00	- Other	kg	15%	Free
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10.00	- Urea resins; thiourea resins	kg	15%	Free
3909.20.00	- Melamine resins	kg	15%	Free
3909.30.00	- Other amino-resins	kg	15%	Free
3909.40.00	- Phenolic resins	kg	15%	Free
3909.50.00	- Polyurethanes	kg	15%	Free
39.10	Silicones in primary forms.			
3910.00.00	Silicones in primary forms.	kg	15%	Free
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	15%	Free
3911.90.00	- Other	kg	15%	Free
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
	- Cellulose acetates:			
3912.11.00	-- Non-plasticised	kg	15%	Free
3912.12.00	-- Plasticised	kg	15%	Free
3912.20.00	- Cellulose nitrates (including collodions)	kg	15%	Free
	- Cellulose ethers:			

3912.31.00	-- Carboxymethylcellulose and its salts	kg	15%	Free
3912.39.00	-- Other	kg	15%	Free
3912.90.00	- Other	kg	15%	Free
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	15%	Free
3913.90.00	- Other	kg	15%	Free
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.			
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	kg	15%	Free
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15	Waste, parings and scrap, of plastics.			
3915.10.00	- Of polymers of ethylene	..	15%	Free
3915.20.00	- Of polymers of styrene	..	15%	Free
3915.30.00	- Of polymers of vinyl chloride	..	15%	Free
3915.90.00	- Of other plastics	..	15%	Free
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
3916.10.00	- Of polymers of ethylene	..	15%	Free
3916.20.00	- Of polymers of vinyl chloride	..	15%	Free
3916.90.00	- Of other plastics	..	15%	Free
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	..	Free	Free
	- Tubes, pipes and hoses, rigid:			
3917.21.00	-- Of polymers of ethylene	..	Free	Free
3917.22.00	-- Of polymers of propylene	..	Free	Free
3917.23.00	-- Of polymers of vinyl chloride	..	Free	Free
3917.29.00	-- Of other plastics	..	Free	Free
	- Other tubes, pipes and hoses:			
3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	..	Free	Free
3917.32.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	..	15%	Free

3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	..	15%	Free
3917.39.00	-- Other	..	15%	Free
3917.40.00	- Fittings	..	15%	Free
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10.00	- Of polymers of vinyl chloride	..	15%	Free
3918.90.00	- Of other plastics	..	15%	Free
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 20cm :			
3919.10.10	--- Sheets of a kind used to cover books	..	15%	Free
3919.10.90	--- Other	..	15%	Free
	- Other :			
3919.90.10	--- Sheets of a kind used to cover books	..	15%	Free
3919.90.90	--- Other	..	15%	Free
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.10.00	- Of polymers of ethylene	..	15%	Free
3920.20.00	- Of polymers of propylene	..	15%	Free
3920.30.00	- Of polymers of styrene	..	15%	Free
	- Of polymers of vinyl chloride:			
3920.43.00	-- Containing by weight not less than 6% of plasticisers	..	15%	Free
3920.49.00	-- Other	..	15%	Free
	- Of acrylic polymers:			
3920.51.00	-- Of poly(methyl methacrylate)	..	15%	Free
3920.59.00	-- Other	..	15%	Free
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61.00	-- Of polycarbonates	..	15%	Free
3920.62.00	-- Of poly(ethylene terephthalate)	..	15%	Free
3920.63.00	-- Of unsaturated polyesters	..	15%	Free
3920.69.00	-- Of other polyesters	..	15%	Free
	- Of cellulose or its chemical derivatives:			
3920.71.00	-- Of regenerated cellulose	..	15%	Free
3920.73.00	-- Of cellulose acetate	..	15%	Free
3920.79.00	-- Of other cellulose derivatives	..	15%	Free

	- Of other plastics:			
	-- Of poly(vinyl butyral) :			
3920.91.10	--- Polythene for use on construction works or floor grating	..	15%	Free
3920.91.90	--- Other	..	15%	Free
3920.92.00	-- Of polyamides	..	15%	Free
3920.93.00	-- Of amino-resins	..	15%	Free
3920.94.00	-- Of phenolic resins	..	15%	Free
3920.99.00	-- Of other plastics	..	15%	Free
39.21	Other plates, sheets, film, foil and strip, of plastics.			
	- Cellular:			
3921.11.00	-- Of polymers of styrene	..	15%	Free
3921.12.00	-- Of polymers of vinyl chloride	..	15%	Free
3921.13.00	-- Of polyurethanes	..	15%	Free
3921.14.00	-- Of regenerated cellulose	..	15%	Free
3921.19.00	-- Of other plastics	..	Free	Free
3921.90.00	- Other	..	15%	Free
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	..	15%	Free
3922.20.00	- Lavatory seats and covers	..	15%	Free
3922.90.00	- Other	..	15%	Free
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.10.00	- Boxes, cases, crates and similar articles	..	Free	Free
	- Sacks and bags (including cones):			
3923.21.00	-- Of polymers of ethylene	..	15%	Free
3923.29.00	-- Of other plastics	..	15%	Free
3923.30.00	- Carboys, bottles, flasks and similar articles	..	Free	Free
3923.40.00	- Spools, cops, bobbins and similar supports	..	15%	Free
3923.50.00	- Stoppers, lids, caps and other closures	..	Free	Free
3923.90.00	- Other	..	15%	Free
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.			
3924.10.00	- Tableware and kitchenware	..	15%	Free
3924.90.00	- Other	..	15%	Free
39.25	Builders' ware of plastics, not elsewhere specified or included.			

3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300L	..	Free	Free
3925.20.00	- Doors, windows and their frames and thresholds for doors	..	15%	Free
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	..	15%	Free
	- Other			
3925.90.10	---Guttering,downpipe,ridging and roofing	..	Free	Free
3925.90.90	--- Other	..	15%	Free
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
3926.10.00	- Office or school supplies	..	15%	Free
3926.20.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	..	15%	Free
3926.30.00	- Fittings for furniture, coachwork or the like	..	15%	Free
3926.40.00	- Statuettes and other ornamental articles	..	15%	Free
3926.90.00	- Other	..	Free	Free

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 5mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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 - Natural rubber in other forms:	kg	15%	Free

4001.21.00	-- Smoked sheets	kg	15%	Free
4001.22.00	-- Technically specified natural rubber (TSNR)	kg	15%	Free
4001.29.00	-- Other	kg	15%	Free
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	15%	Free
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%	Free
4002.19.00	-- Other	kg	15%	Free
4002.20.00	- Butadiene rubber (BR)	kg	15%	Free
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	15%	Free
4002.39.00	-- Other	kg	15%	Free
	- Chloroprene (chlorobutadiene) rubber (CR):			
4002.41.00	-- Latex	kg	15%	Free
4002.49.00	-- Other	kg	15%	Free
	- Acrylonitrile-butadiene rubber (NBR):			
4002.51.00	-- Latex	kg	15%	Free
4002.59.00	-- Other	kg	15%	Free
4002.60.00	- Isoprene rubber (IR)	kg	15%	Free
4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	15%	Free
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	kg	15%	Free
	- Other:			
4002.91.00	-- Latex	kg	15%	Free
4002.99.00	-- Other	kg	15%	Free
40.03	Reclaimed rubber in primary forms or in plates, sheets or strip.			
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	15%	Free
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.			
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	15%	Free

40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.10.00	- Compounded with carbon black or silica	kg	15%	Free
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	kg	15%	Free
	- Other:			
4005.91.00	-- Plates, sheets and strip	kg	15%	Free
4005.99.00	-- Other	kg	15%	Free
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%	Free
4006.90.00	- Other	kg	15%	Free
40.07	Vulcanised rubber thread and cord.			
4007.00.00	Vulcanised rubber thread and cord.	kg	15%	Free
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
	- Of cellular rubber:			
4008.11.00	-- Plates, sheets and strip	kg	15%	Free
4008.19.00	-- Other	kg	15%	Free
	- Of non-cellular rubber:			
4008.21.00	-- Plates, sheets and strip	kg	15%	Free
4008.29.00	-- Other	kg	15%	Free
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:			
4009.11.00	-- Without fittings	kg	15%	Free
4009.12.00	-- With fittings	kg	15%	Free
	- Reinforced or otherwise combined only with metal:			
4009.21.00	-- Without fittings	kg	15%	Free
4009.22.00	-- With fittings	kg	15%	Free
	- Reinforced or otherwise combined only with textile materials:			
4009.31.00	-- Without fittings	kg	15%	Free
4009.32.00	-- With fittings	kg	15%	Free
	- Reinforced or otherwise combined with other materials:			
4009.41.00	-- Without fittings	kg	15%	Free

4009.42.00	-- With fittings	kg	15%	Free
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.			
	- Conveyor belts or belting:			
4010.11.00	-- Reinforced only with metal	..	15%	Free
4010.12.00	-- Reinforced only with textile materials	..	15%	Free
4010.19.00	-- Other	..	15%	Free
	- Transmission belts or belting:			
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	..	15%	Free
4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	..	15%	Free
4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	..	15%	Free
4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	..	15%	Free
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm	..	15%	Free
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	..	15%	Free
4010.39.00	-- Other	..	15%	Free
40.11	New pneumatic tyres, of rubber.			
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	no	20%	Free
4011.20.00	- Of a kind used on buses or lorries	no	15%	Free
4011.30.00	- Of a kind used on aircraft	no	15%	Free
4011.40.00	- Of a kind used on motorcycles	no	20%	Free
4011.50.00	- Of a kind used on bicycles	no	15%	Free
	- Other, having a "herring-bone" or similar tread:			
4011.61.00	-- Of a kind used on agricultural or forestry vehicles and machines	no	20%	Free
4011.62.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	no	20%	Free
4011.63.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	no	20%	Free

4011.69.00	-- Other	no	20%	Free
	- Other:			
4011.92.00	-- Of a kind used on agricultural or forestry vehicles and machines	no	15%	Free
4011.93.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	no	15%	Free
4011.94.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	no	15%	Free
4011.99.00	-- Other	no	15%	Free
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 wagons and racing cars)	no	20%	Free
4012.12.00	-- Of a kind used on buses or lorries	no	20%	Free
4012.13.00	-- Of a kind used on aircraft	no	15%	Free
	-- Other			
4012.19.10	--- For use on bicycles and other cycles of 87.12	no	15%	Free
4012.19.20	--- Herring-bone or similar for agricultural use	no	20%	Free
4012.19.90	--- Other	no	20%	Free
	- Used pneumatic tyres			
4012.20.10	--- For use on bicycles and other cycles of 87.12	no	15%	Free
4012.20.20	--- Herring-bone or similar for agricultural use	no	20%	Free
4012.20.90	--- Other	no	20%	Free
	- Other			
4012.90.10	--- For use on bicycles and other cycles of 87.12	no	15%	Free
4012.90.20	--- Herring-bone or similar for agricultural use	no	20%	Free
4012.90.90	--- Other	no	20%	Free
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	no	20%	Free
4013.20.00	- Of a kind used on bicycles	no	15%	Free
4013.90.00	- Other	no	20%	Free
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	..	Free	Free
	- Other			

4014.90.10	--- Teats use for baby feeding	..	Free	Free
4014.90.20	--- For pharmaceutical purposes		Free	Free
4014.90.90	--- Other articles of rubber for medical purposes	..	Free	Free
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:			
4015.11.00	-- Surgical	..	20%	Free
4015.19.00	-- Other	..	20%	Free
4015.90.00	- Other	..	20%	Free
40.16	Other articles of vulcanised rubber other than hard rubber.			
4016.10.00	- Of cellular rubber	..	15%	Free
	- Other:			
4016.91.00	-- Floor coverings and mats	..	15%	Free
4016.92.00	-- Erasers	..	15%	Free
4016.93.00	-- Gaskets, washers and other seals	..	15%	Free
4016.94.00	-- Boat or dock fenders, whether or not inflatable	..	15%	Free
4016.95.00	-- Other inflatable articles	..	15%	Free
4016.99.00	-- Other	..	15%	Free
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	..	15%	Free

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 reindeer, 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	kg	Free	Free
4101.50.00	- Whole hides and skins, of a weight exceeding 16kg	kg	Free	Free
4101.90.00	- Other, including butts, bends and bellies	kg	Free	Free
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 - Without wool on:	kg	Free	Free
4102.21.00	-- Pickled	kg	Free	Free
4102.29.00	-- Other	kg	Free	Free

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	Free	Free
4103.30.00	- Of swine	kg	Free	Free
4103.90.00	- Other	kg	Free	Free
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):			
4104.11.00	-- Full grains, unsplit; grain splits	kg	Free	Free
4104.19.00	-- Other	kg	Free	Free
	- In the dry state (crust):			
4104.41.00	-- Full grains, unsplit; grain splits	kg	Free	Free
4104.49.00	-- Other	kg	Free	Free
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	Free	Free
4105.30.00	- In the dry state (crust)	kg	Free	Free
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	Free	Free
4106.22.00	-- In the dry state (crust)	kg	Free	Free
	- Of swine:			
4106.31.00	-- In the wet state (including wet-blue)	kg	Free	Free
4106.32.00	-- In the dry state (crust)	kg	Free	Free
4106.40.00	- Of reptiles	kg	Free	Free
	- Other:			
4106.91.00	-- In the wet state (including wet-blue)	kg	Free	Free
4106.92.00	-- In the dry state (crust)	kg	Free	Free
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	Free	Free

4107.12.00	-- Grain splits	kg	Free	Free
4107.19.00	-- Other	kg	Free	Free
	- Other, including sides:			
4107.91.00	-- Full grains, unsplit	kg	Free	Free
4107.92.00	-- Grain splits	kg	Free	Free
4107.99.00	-- Other	kg	Free	Free
[41.08]	Transfer to 4114			
[41.09]	Transfer to 4114			
[41.10]	Transfer to 4115			
[41.11]	Transfer to 4115			
41.12	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.			
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	Free	Free
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	Free	Free
4113.20.00	- Of swine	kg	Free	Free
4113.30.00	- Of reptiles	kg	Free	Free
4113.90.00	- Other	kg	Free	Free
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10.00	- Chamois (including combination chamois) leather	kg	Free	Free
4114.20.00	- Patent leather and patent laminated leather; metallised leather	kg	Free	Free
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, 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	Free	Free
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	Free	Free

Chapter 42 - Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut

(other than silk-worm gut)

Notes.

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

2.- This Chapter does not cover:

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

3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :

- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
- (b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
42.01	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.			
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.	..	20%	Free

42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11.00	-- With outer surface of leather, or of composition leather	..	20%	Free
4202.12.00	-- With outer surface of plastics or of textile materials	..	15%	Free
4202.19.00	-- Other	..	20%	Free
	- Handbags, whether or not with shoulder strap, including those without handle:			
4202.21.00	-- With outer surface of leather or of composition leather	..	20%	Free
4202.22.00	-- With outer surface of plastic sheeting or of textile materials	..	15%	Free
4202.29.00	-- Other	..	20%	Free
	- Articles of a kind normally carried in the pocket or in the handbag:			
	-- With outer surface of leather or of composition leather :			
4202.31.10	--- Of a kind used to store stationery supplies (Pencil case)	..	20%	Free
4202.31.90	--- Other	..	20%	Free
	-- With outer surface of plastic sheeting or of textile materials :			
4202.32.10	--- Of a kind used to store stationery supplies (Pencil case)	..	15%	Free
4202.32.90	--- Other	..	15%	Free
	-- Other :			
4202.39.10	--- Of a kind used to store stationery supplies (Pencil case)	..	20%	Free
4202.39.90	--- Other	..	20%	Free
	- Other:			
4202.91.00	-- With outer surface of leather or of composition leather	..	20%	Free

4202.92.00	-- With outer surface of plastic sheeting or of textile materials	..	15%	Free
4202.99.00	-- Other	..	20%	Free
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10.00	- Articles of apparel	..	20%	Free
	- Gloves, mittens and mitts:			
4203.21.00	-- Specially designed for use in sports	..	20%	Free
4203.29.00	-- Other	..	20%	Free
4203.30.00	- Belts and bandoliers	..	20%	Free
4203.40.00	- Other clothing accessories	..	20%	Free
[42.04]				
42.05	Other articles of leather or of composition leather.			
4205.00.00	Other articles of leather or of composition leather.	..	20%	Free
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	..	20%	Free

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.
- 2.- 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).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the 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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	15%	Free
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	..	15%	Free
4301.60.00	- Of fox, whole, with or without head, tail or paws	..	15%	Free
4301.80.00	- Other furskins, whole, with or without head, tail or paws	..	15%	Free
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	..	15%	Free
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	..	15%	Free
4302.19.00	-- Other	..	15%	Free
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	..	15%	Free
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	..	15%	Free
43.03	Articles of apparel, clothing accessories and other articles of fur skin.			
4303.10.00	- Articles of apparel and clothing accessories	..	20%	Free
4303.90.00	- Other	..	20%	Free
43.04	Artificial fur and articles thereof.			
4304.00.00	Artificial fur and articles thereof.	..	20%	Free

Section IX - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING 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, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) 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, the expression “wood pellets means by- products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression “tropical wood” means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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.			
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	T	15%	Free
	- Wood in chips or particles:			
4401.21.00	-- Coniferous	T	15%	Free
4401.22.00	-- Non-coniferous	T	15%	Free
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:			
4401.31.00	-- Wood pellets	T	15%	Free
4401.39.00	-- Other	T	15%	Free
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10.00	- Of bamboo	T	15%	Free
4402.90.00	- Other	T	15%	Free
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10.00	- Treated with paint, stains, creosote or other preservatives	m ³	Free	Free

4403.20.00	- Other, coniferous	m ³	Free	Free
	- Other, of tropical wood specified in Subheading Note 2 to this Chapter:			
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	Free	Free
4403.49.00	-- Other	m ³	Free	Free
	- Other:			
4403.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	Free	Free
4403.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	Free	Free
4403.99.00	-- Other	m ³	Free	Free
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	m ³	15%	Free
4404.20.00	- Non-coniferous	m ³	15%	Free
44.05	Wood wool; wood flour.			
4405.00.00	Wood wool; wood flour.	..	15%	Free
44.06	Railway or tramway sleepers (cross-ties) of wood.			
4406.10.00	- Not impregnated	m ³	Free	Free
4406.90.00	- Other	m ³	Free	Free
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.			
4407.10.00	- Coniferous	m ³	Free	Free
	- Of tropical wood specified in Subheading Note 2 to this Chapter:			
4407.21.00	-- Mahogany (<i>Swietenia spp.</i>)	m ³	Free	Free
4407.22.00	Virola, Imbuia and Balsa	m ³	Free	Free
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	Free	Free
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	Free	Free
4407.27.00	-- Sapelli	m ³	Free	Free
4407.28.00	-- Iroko	m ³	Free	Free
4407.29.00	-- Other	m ³	Free	Free
	- Other:			
4407.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	Free	Free
4407.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	Free	Free
4407.93.00	-- Of maple (<i>Acer spp.</i>)	m ³	Free	Free

4407.94.00	-- Of cherry (Prunus spp.)	m ³	Free	Free
4407.95.00	-- Of ash (Fraxinus spp.)	m ³	Free	Free
4407.99.00	-- Other	m ³	Free	Free
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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 6mm.			
4408.10.00	- Coniferous	m ³	15%	Free
	- Of tropical wood specified in Subheading Note 2 to this Chapter:			
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	15%	Free
4408.39.00	-- Other	m ³	15%	Free
4408.90.00	- Other	m ³	15%	Free
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
4409.10.00	- Coniferous	m ³	15%	Free
	- Non-coniferous			
4409.21.00	-- Of bamboo	m ³	15%	Free
4409.29.00	-- Other	m ³	15%	Free
44.10	Particle board and similar board (for example, oriented strand board and 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	m ³	15%	Free
4410.12.00	-- Oriented strand board (OSB)	m ³	15%	Free
4410.19.00	-- Other	m ³	15%	Free
4410.90.00	- Other	m ³	15%	Free
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	m ³	15%	Free
4411.13.00	-- Of a thickness exceeding 5mm but not exceeding 9mm	m ³	15%	Free

4411.14.00	-- Of a thickness exceeding 9 mm	m ³	15%	Free
	- Other			
4411.92.00	- Of a density exceeding 0.8 g/cm ³	m ³	15%	Free
4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8g/cm	m ³	15%	Free
4411.94.00	-- Of a density exceeding 0.5 g/cm ³	m ³	15%	Free
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10.00	- Of bamboo:	m ³	15%	Free
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
4412.31.00	- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	15%	Free
4412.32.00	- Other, with at least one outer ply of non-coniferous wood:	m ³	15%	Free
4412.39.00	-- Other	m ³	15%	Free
	- Other:			
4412.94.00	-- Blockboard,laminboard and battenboard	m ³	15%	Free
4412.99.00	-- Other	m ³	15%	Free
44.13	Densified wood, in blocks, plates, strips or profile shapes.			
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	m ³	Free	Free
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.			
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	..	15%	Free
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	..	15%	Free
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	..	15%	Free
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	..	15%	Free
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			

4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	..	15%	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
4418.10.00	- Windows, French-windows and their frames	..	15%	Free
4418.20.00	- Doors and their frames and thresholds	..	15%	Free
4418.40.00	- Shuttering for concrete constructional work	..	15%	Free
4418.50.00	- Shingles and shakes	..	15%	Free
4418.60.00	- Posts and beams	..	15%	Free
	- Assembled flooring panels :			
4418.71.00	-- For mosaic floors	..	15%	Free
4418.72.00	-- Other multilayer	..	15%	Free
4418.79.00	-- Other	..	15%	Free
4418.90.00	- Other	..	15%	Free
44.19	Tableware and kitchenware, of wood.			
4419.00.00	Tableware and kitchenware, of wood.	..	15%	Free
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10.00	- Statuettes and other ornaments, of wood	..	15%	Free
	- Other			
4420.90.10	--- Wooden articles of furniture not falling in Chapter 94.	..	15%	Free
4420.90.20	--- Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood;	..	15%	Free
4420.90.90	--- Other	..	15%	Free
44.21	Other articles of wood.			
4421.10.00	- Clothes hangers	..	15%	Free
	- Other			
4421.90.10	--- Wooden palings, fencing	..	15%	Free
4421.90.90	--- Other	..	15%	Free

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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10.00	- Natural cork, raw or simply prepared	..	15%	Free
4501.90.00	- Other	..	15%	Free
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).			
4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	..	15%	Free
45.03	Articles of natural cork.			
4503.10.00	- Corks and stoppers	..	15%	Free
4503.90.00	- Other	..	15%	Free
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	..	15%	Free
4504.90.00	- Other	..	15%	Free

Chapter 46 - Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1.- In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover:

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

- 3.- For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	15%	Free
4601.22.00	-- Of rattan	..	15%	Free
4601.29.00	-- Other	..	15%	Free
	- Other:			
4601.92.00	-- Of bamboo	..	15%	Free
4601.93.00	-- Of rattan	..	15%	Free
4601.94.00	-- Of other vegetable materials	..	15%	Free
	-- Other			
4601.99.10	--- Tapa cloth	..	15%	Free
4601.99.90	--- Other	..	15%	Free
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	..	15%	Free
4602.12.00	-- Of rattan	..	15%	Free
4602.19.00	-- Other	..	15%	Free
	- Other			
4602.90.10	--- Tongan handicraft	..	15%	Free

4602.90.90	--- Other	..	15%	Free
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**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**

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
47.01	Mechanical wood pulp.			
4701.00.00	Mechanical wood pulp.	..	15%	Free
47.02	Chemical wood pulp, dissolving grades.			
4702.00.00	Chemical wood pulp, dissolving grades.	..	15%	Free
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
	- Unbleached:			
4703.11.00	-- Coniferous	..	15%	Free
4703.19.00	-- Non-coniferous	..	15%	Free
	- Semi-bleached or bleached:			
4703.21.00	-- Coniferous	..	15%	Free
4703.29.00	-- Non-coniferous	..	15%	Free
47.04	Chemical wood pulp, sulphite, other than dissolving grades.			
	- Unbleached:			
4704.11.00	-- Coniferous	..	15%	Free
4704.19.00	-- Non-coniferous	..	15%	Free
	- Semi-bleached or bleached:			
4704.21.00	-- Coniferous	..	15%	Free
4704.29.00	-- Non-coniferous	..	15%	Free
47.05	Wood pulp obtained by a combination of mechanical and chemical pulping processes.			
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	..	15%	Free

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	..	15%	Free
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	..	15%	Free
4706.30.00	- Other, of bamboo	..	15%	Free
	- Other:			
4706.91.00	-- Mechanical	..	15%	Free
4706.92.00	-- Chemical	..	15%	Free
4706.93.00	-- Obtained by a combination of mechanical and chemical processes".	..	15%	Free
47.07	Recovered (waste and scrap) paper or paperboard.			
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	..	15%	Free
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	..	15%	Free
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	..	15%	Free
4707.90.00	- Other, including unsorted waste and scrap	..	15%	Free

Chapter 48 - Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per 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);
 - (i) 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 (Section XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40g/m² and not more than 65g/m².
- 5.- For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

For paper or paperboard weighing not more than 150 g/m²:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80g/m², or
 - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 - 1. weighing not more than 80g/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 2.5kPa·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 2.5kPa·m²/g.

For paper or paperboard weighing more than 150g/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 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
- in strips or rolls of a width exceeding 36cm; or
 - in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15cm in the unfolded state.
- 9.- For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:
- Paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration:
 - Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - 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 48.15.
- 10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- 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 115g/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/m ²	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 60g/m² but not more than 115g/m² and meeting one of the following sets of specifications:
- Having a Mullen burst index of not less than 3.7kPa·m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight G/m ²	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 processes, 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 processes, weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4newtons/g/m² at 50% relative humidity, at 23°C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2kPa·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 72g/m², with a coating weight not exceeding 15g/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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
48.01	Newsprint, in rolls or sheets.			
4801.00.00	Newsprint, in rolls or sheets.	kg	15%	Free

48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
4802.10.00	- Hand-made paper and paperboard	kg	15%	Free
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	15%	Free
4802.40.00	- Wallpaper base	kg	15%	Free
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4802.54.00	-- Weighing less than 40g/m ²	kg	15%	Free
4802.55.00	-- Weighing 40g/m ² or more but not more than 150g/m ² , in rolls	kg	15%	Free
4802.56.00	-- Weighing 40g/m ² or more but not more than 150g/m ² , in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	15%	Free
4802.57.00	-- Other, weighing 40g/m ² or more but not more than 150g/m ²	kg	15%	Free
4802.58.00	-- Weighing more than 150g/m ²	kg	15%	Free
	- 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	--- Of a kind used in the making of traditional tapa cloth (ngatu)	kg	Free	Free
4802.61.90	--- Other	kg	15%	Free
4802.62.00	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	15%	Free
4802.69.00	-- Other	kg	15%	Free
48.03	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.			
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.	..	15%	Free

48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
	- Kraftliner:			
4804.11.00	-- Unbleached	..	15%	Free
4804.19.00	-- Other	..	15%	Free
	- Sack kraft paper:			
4804.21.00	-- Unbleached	..	15%	Free
4804.29.00	-- Other	..	15%	Free
	- Other kraft paper and paperboard weighing 150g/m² or less:			
4804.31.00	-- Unbleached	..	15%	Free
4804.39.00	-- Other	..	15%	Free
	- Other kraft paper and paperboard weighing more than 150g/m² but less than 225g/m²:			
4804.41.00	-- Unbleached	..	15%	Free
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	..	15%	Free
4804.49.00	-- Other	..	15%	Free
	- Other kraft paper and paperboard weighing 225g/m² or more:			
4804.51.00	-- Unbleached	..	15%	Free
4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	..	15%	Free
4804.59.00	-- Other	..	15%	Free
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	..	15%	Free
4805.12.00	-- Straw fluting paper	..	15%	Free
4805.19.00	-- Other	..	15%	Free
	- Testliner (recycled liner board):			
4805.24.00	-- Weighing 150g/m ² or less	..	15%	Free
4805.25.00	-- Weighing more than 150g/m ²	..	15%	Free
4805.30.00	- Sulphite wrapping paper	..	15%	Free
4805.40.00	- Filter paper and paperboard	..	15%	Free
4805.50.00	- Felt paper and paperboard	..	15%	Free

	- Other:			
4805.91.00	-- Weighing 150g/m ² or less	..	15%	Free
4805.92.00	-- Weighing more than 150g/m ² but less than 225g/m ²	..	15%	Free
4805.93.00	-- Weighing 225g/m ² or more	..	15%	Free
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10.00	- Vegetable parchment	kg	15%	Free
4806.20.00	- Greaseproof papers	kg	15%	Free
4806.30.00	- Tracing papers	kg	15%	Free
4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	15%	Free
48.07	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.			
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%	Free
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%	Free
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated".	kg	15%	Free
4808.90.00	- Other	kg	15%	Free
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%	Free
4809.90.00	- Other	kg	15%	Free
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 chemical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4810.13.00	-- In rolls	kg	15%	Free
4810.14.00	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	15%	Free
4810.19.00	-- Other	kg	15%	Free
	- 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 chemical process:			
4810.22.00	-- Light-weight coated paper	kg	15%	Free
4810.29.00	-- Other	kg	15%	Free
	- 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 150g/m ² or less	kg	15%	Free
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 150g/m ²	kg	15%	Free
4810.39.00	-- Other	kg	15%	Free
	- Other paper and paperboard:			
4810.92.00	-- Multi-ply	kg	15%	Free
4810.99.00	-- Other	kg	15%	Free
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%	Free
	- Gummed or adhesive paper and paperboard:			
	-- Self-adhesive :			
4811.41.10	--- Of a kind used as book covers	kg	15%	Free
4811.41.90	--- Other	kg	15%	Free
4811.49.00	-- Other	kg	15%	Free
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			

4811.51.00	-- Bleached, weighing more than 150g/m ²	kg	15%	Free
4811.59.00	-- Other	kg	15%	Free
4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	15%	Free
4811.90.00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	15%	Free
48.12	Filter blocks, slabs and plates, of paper pulp.			
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	kg	15%	Free
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	..	15%	Free
4813.20.00	- In rolls of a width not exceeding 5cm	..	Free	Free
4813.90.00	- Other	..	15%	Free
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	..	15%	Free
4814.90.00	- Other	..	15%	Free
[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	..	15%	Free
4816.90.00	- Other	..	15%	Free
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	..	15%	Free
4817.20.00	- Letter cards, plain postcards and correspondence cards	..	15%	Free
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	..	15%	Free
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, 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.			

4818.10.00	- Toilet paper	..	15%	Free
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	..	15%	Free
4818.30.00	- Tablecloths and serviettes	..	15%	Free
4818.50.00	- Articles of apparel and clothing accessories	..	15%	Free
4818.90.00	- Other	..	15%	Free
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	..	15%	Free
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	..	15%	Free
4819.30.00	- Sacks and bags, having a base of a width of 40cm or more	..	15%	Free
4819.40.00	- Other sacks and bags including cones	..	15%	Free
4819.50.00	- Other packing containers, including record sleeves	..	15%	Free
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	..	15%	Free
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.			
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles - Exercise books	..	15%	Free
4820.20.10	--- Plain, lined or squared being not less than 190mm by 150mm and not exceeding 245mm by 195mm in size.	..	Free	Free
4820.20.90	--- Other	..	15%	Free
4820.30.00	- Binders (other than book covers), folders and file covers	..	15%	Free
4820.40.00	- Manifold business forms and interleaved carbon sets	..	15%	Free
4820.50.00	- Albums for samples or for collections - Other :	..	15%	Free
4820.90.10	---Book covers	..	15%	Free
4820.90.90	--- Other	..	15%	Free
48.21	Paper or paperboard labels of all kinds, whether or not printed.			

4821.10.00	- Printed	..	Free	Free
4821.90.00	- Other	..	Free	Free
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	..	15%	Free
4822.90.00	- Other	..	15%	Free
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	..	15%	Free
4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	..	15%	Free
	- Trays, dishes, plates, cups and the like, of paper or paperboard			
4823.61.00	-- Of bamboo	..	15%	Free
	-- Other			
4823.69.10	--- Egg tray	..	Free	Free
4823.69.90	--- Other	..	15%	Free
4823.70.00	- Moulded or pressed articles of paper pulp	..	15%	Free
4823.90.00	- Other	..	Free	Free

Chapter 49 - Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1.- This Chapter does not cover:

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rates
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10.00	- In single sheets, whether or not folded	..	Free	Free
	- Other:			
4901.91.00	--Dictionaries and encyclopaedias, and serial instalments thereof	..	Free	Free
4901.99.00	-- Other	..	Free	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10.00	- Appearing at least four times a week	..	Free	Free
4902.90.00	- Other	..	Free	Free
49.03	Children's picture, drawing or colouring books.			
4903.00.00	Children's picture, drawing or colouring books.	..	Free	Free
49.04	Music, printed or in manuscript, whether or not bound or illustrated.			
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	..	Free	Free
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10.00	- Globes	..	Free	Free
	- Other:			
4905.91.00	-- In book form	..	Free	Free

4905.99.00	-- Other	..	Free	Free
49.06	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.			
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.	..	Free	Free
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.			
4907.00.00	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.	..	Free	Free
49.08	Transfers (decalcomanias).			
4908.10.00	- Transfers (decalcomanias), vitrifiable	..	Free	Free
4908.90.00	- Other	..	Free	Free
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.			
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.	..	15%	Free
49.10	Calendars of any kind, printed, including calendar blocks.			
4910.00.00	Calendars of any kind, printed, including calendar blocks.	..	15%	Free
49.11	Other printed matter, including printed pictures and photographs.			
4911.10.00	- Trade advertising material, commercial catalogues and the like	..	15%	Free
	- Other:			
4911.91.00	-- Pictures, designs and photographs	..	15%	Free

4911.99.00	-- Other	..	15%	Free
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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 05.03);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except 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 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 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;
- (i) 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, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons); sanitary towels (pads) and tampons, napkins(diapers) and napkin liners for babies);or
- (v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining **first** the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

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

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

- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.

(B) Exceptions:

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

- (ii) 125g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases.
- (B) Exceptions:
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, 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 1,000g;
 - (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.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

(a) Elastomeric yarn

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

(b) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent 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).

(c) Bleached yarn

Yarn which:

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

(d) Coloured (dyed or printed) yarn

Yarn which:

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

- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(e) Unbleached woven fabric

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

(f) Bleached woven fabric

Woven fabric which:

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

(g) Dyed woven fabric

Woven fabric which:

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

(h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

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

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

(ij) 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 (e) to (ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(k) Plain weave

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

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

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50 - Silk

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
50.01	Silk-worm cocoons suitable for reeling.			
5001.00.00	Silk-worm cocoons suitable for reeling.	m ²	15%	Free
50.02	Raw silk (not thrown).			
5002.00.00	Raw silk (not thrown).	m ²	15%	Free
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).			
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	m ²	15%	Free
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.			
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	m ²	15%	Free
50.05	Yarn spun from silk waste, not put up for retail sale.			
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	m ²	15%	Free
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.			
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	m ²	15%	Free
50.07	Woven fabrics of silk or of silk waste.			
5007.10.00	- Fabrics of noil silk	m ²	15%	Free
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	m ²	15%	Free
5007.90.00	- Other fabrics	m ²	15%	Free

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, 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 05.03).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
51.01	Wool, not carded or combed.			
	- Greasy, including fleece-washed wool:			
5101.11.00	-- Shorn wool	..	15%	Free
5101.19.00	-- Other	..	15%	Free
	- Degreased, not carbonised:			
5101.21.00	-- Shorn wool	..	15%	Free
5101.29.00	-- Other	..	15%	Free
5101.30.00	- Carbonised	..	15%	Free
51.02	Fine or coarse animal hair, not carded or combed.			
	- Fine animal hair:			
5102.11.00	-- Of Kashmir (cashmere) goats	..	15%	Free
5102.19.00	-- Other	..	15%	Free
5102.20.00	- Coarse animal hair	..	15%	Free
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.10.00	- Noils of wool or of fine animal hair	..	15%	Free
5103.20.00	- Other waste of wool or of fine animal hair	..	15%	Free
5103.30.00	- Waste of coarse animal hair	..	15%	Free
51.04	Garnetted stock of wool or of fine or coarse animal hair.			
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	..	15%	Free
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.10.00	- Carded wool	..	15%	Free
	- Wool tops and other combed wool:			
5105.21.00	-- Combed wool in fragments	..	15%	Free

5105.29.00	-- Other	..	15%	Free
	- Fine animal hair, carded or combed:			
5105.31.00	-- Of Kashmir (cashmere) goats	..	15%	Free
5105.39.00	-- Other	..	15%	Free
5105.40.00	- Coarse animal hair, carded or combed	..	15%	Free
51.06	Yarn of carded wool, not put up for retail sale.			
5106.10.00	- Containing 85% or more by weight of wool	..	15%	Free
5106.20.00	- Containing less than 85% by weight of wool	..	15%	Free
51.07	Yarn of combed wool, not put up for retail sale.			
5107.10.00	- Containing 85% or more by weight of wool	..	15%	Free
5107.20.00	- Containing less than 85% by weight of wool	..	15%	Free
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.10.00	- Carded	..	15%	Free
5108.20.00	- Combed	..	15%	Free
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	..	15%	Free
5109.90.00	- Other	..	15%	Free
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.			
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	..	15%	Free
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 300g/m ²	m ²	15%	Free
5111.19.00	-- Other	m ²	15%	Free
5111.20.00	- Other, mixed mainly or solely with man-made filaments	m ²	15%	Free
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	m ²	15%	Free
5111.90.00	- Other	m ²	15%	Free
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 200g/m ²	m ²	15%	Free

5112.19.00	-- Other	m ²	15%	Free
5112.20.00	- Other, mixed mainly or solely with man-made filaments	m ²	15%	Free
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	m ²	15%	Free
5112.90.00	- Other	m ²	15%	Free
51.13	Woven fabrics of coarse animal hair or of horsehair.			
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	m ²	15%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
52.01	Cotton, not carded or combed.			
5201.00.00	Cotton, not carded or combed.	..	15%	Free
52.02	Cotton waste (including yarn waste and garnetted stock).			
5202.10.00	- Yarn waste (including thread waste)	..	15%	Free
	- Other:			
5202.91.00	-- Garnetted stock	..	15%	Free
5202.99.00	-- Other	..	15%	Free
52.03	Cotton, carded or combed.			
5203.00.00	Cotton, carded or combed.	..	15%	Free
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	..	15%	Free
5204.19.00	-- Other	..	15%	Free
5204.20.00	- Put up for retail sale	..	15%	Free
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)	..	15%	Free

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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	..	15%	Free
	- Single yarn, of combed fibres:			
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	..	15%	Free
	- 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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free

5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres:	..	15%	Free
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	..	15%	Free
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. - Single yarn, of uncombed fibres:			
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number) - Single yarn, of combed fibres:	..	15%	Free
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	..	15%	Free

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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	..	15%	Free
	- 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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
5206.34.00	-- 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)	..	15%	Free
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	..	15%	Free
	- 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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
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)	..	15%	Free
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	..	15%	Free

52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10.00	- Containing 85% or more by weight of cotton	..	15%	Free
5207.90.00	- Other	..	15%	Free
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m².			
	- Unbleached:			
5208.11.00	-- Plain weave, weighing not more than 100g/m ²	m ²	15%	Free
5208.12.00	-- Plain weave, weighing more than 100 g/m ²	m ²	15%	Free
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5208.19.00	-- Other fabrics	m ²	15%	Free
	- Bleached:			
5208.21.00	-- Plain weave, weighing not more than 100g/m ²	m ²	15%	Free
5208.22.00	-- Plain weave, weighing more than 100g/m ²	m ²	15%	Free
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5208.29.00	-- Other fabrics	m ²	15%	Free
	- Dyed:			
5208.31.00	-- Plain weave, weighing not more than 100g/m ²	m ²	15%	Free
5208.32.00	-- Plain weave, weighing more than 100g/m ²	m ²	15%	Free
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5208.39.00	-- Other fabrics	m ²	15%	Free
	- Of yarns of different colours:			
5208.41.00	-- Plain weave, weighing not more than 100g/m ²	m ²	15%	Free
5208.42.00	-- Plain weave, weighing more than 100g/m ²	m ²	15%	Free
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5208.49.00	-- Other fabrics	m ²	15%	Free
	- Printed:			
5208.51.00	-- Plain weave, weighing not more than 100g/m ²	m ²	15%	Free
5208.52.00	-- Plain weave, weighing more than 100g/m ²	m ²	15%	Free
5208.59.00	-- Other fabrics	m ²	15%	Free
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m².			
	- Unbleached:			
5209.11.00	-- Plain weave	m ²	15%	Free
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5209.19.00	-- Other fabrics	m ²	15%	Free
	- Bleached:			
5209.21.00	-- Plain weave	m ²	15%	Free

5209.22.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5209.29.00	-- Other fabrics	m ²	15%	Free
	- Dyed:			
5209.31.00	-- Plain weave	m ²	15%	Free
5209.32.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5209.39.00	-- Other fabrics	m ²	15%	Free
	- Of yarns of different colours:			
5209.41.00	-- Plain weave	m ²	15%	Free
5209.42.00	-- Denim	m ²	15%	Free
5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5209.49.00	-- Other fabrics	m ²	15%	Free
	- Printed:			
5209.51.00	-- Plain weave	m ²	15%	Free
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5209.59.00	-- Other fabrics	m ²	15%	Free
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m².			
	- Unbleached:			
5210.11.00	-- Plain weave	m ²	15%	Free
5210.19.00	-- Other fabrics	m ²	15%	Free
	- Bleached:			
5210.21.00	-- Plain weave	m ²	15%	Free
5210.29.00	-- Other fabrics	m ²	15%	Free
	- Dyed:			
5210.31.00	-- Plain weave	m ²	15%	Free
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5210.39.00	-- Other fabrics	m ²	15%	Free
	- Of yarns of different colours:			
5210.41.00	-- Plain weave	m ²	15%	Free
5210.49.00	-- Other fabrics	m ²	15%	Free
	- Printed:			
5210.51.00	-- Plain weave	m ²	15%	Free
5210.59.00	-- Other fabrics	m ²	15%	Free
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m².			
	- Unbleached:			

5211.11.00	-- Plain weave	m ²	15%	Free
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5211.19.00	-- Other fabrics	m ²	15%	Free
5211.20.00	- Bleached:	m ²	15%	Free
	- Dyed:			
5211.31.00	-- Plain weave	m ²	15%	Free
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5211.39.00	-- Other fabrics	m ²	15%	Free
	- Of yarns of different colours:			
5211.41.00	-- Plain weave	m ²	15%	Free
5211.42.00	-- Denim	m ²	15%	Free
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5211.49.00	-- Other fabrics	m ²	15%	Free
	- Printed:			
5211.51.00	-- Plain weave	m ²	15%	Free
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	m ²	15%	Free
5211.59.00	-- Other fabrics	m ²	15%	Free
52.12	Other woven fabrics of cotton.			
	- Weighing not more than 200g/m²:			
5212.11.00	-- Unbleached	m ²	15%	Free
5212.12.00	-- Bleached	m ²	15%	Free
5212.13.00	-- Dyed	m ²	15%	Free
5212.14.00	-- Of yarns of different colours	m ²	15%	Free
5212.15.00	-- Printed	m ²	15%	Free
	- Weighing more than 200g/m²:			
5212.21.00	-- Unbleached	m ²	15%	Free
5212.22.00	-- Bleached	m ²	15%	Free
5212.23.00	-- Dyed	m ²	15%	Free
5212.24.00	-- Of yarns of different colours	m ²	15%	Free
5212.25.00	-- Printed	m ²	15%	Free

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	15%	Free
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:			
5301.21.00	-- Broken or scutched	..	15%	Free
5301.29.00	-- Other	..	15%	Free
5301.30.00	- Flax tow and waste	..	15%	Free
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10.00	- True hemp, raw or retted	..	15%	Free
5302.90.00	- Other	..	15%	Free
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	..	15%	Free
5303.90.00	- Other	..	15%	Free
[53.04]				
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).			
5305.00.00	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	..	15%	Free
53.06	Flax yarn.			
5306.10.00	- Single	..	15%	Free
5306.20.00	- Multiple (folded) or cabled	..	15%	Free
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.			
5307.10.00	- Single	..	15%	Free
5307.20.00	- Multiple (folded) or cabled	..	15%	Free
53.08	Yarn of other vegetable textile fibres; paper yarn.			

5308.10.00	- Coir yarn	..	15%	Free
5308.20.00	- True hemp yarn	..	15%	Free
5308.90.00	- Other	..	15%	Free
53.09	Woven fabrics of flax.			
	- Containing 85% or more by weight of flax:			
5309.11.00	-- Unbleached or bleached	m ²	15%	Free
5309.19.00	-- Other	m ²	15%	Free
	- Containing less than 85% by weight of flax:			
5309.21.00	-- Unbleached or bleached	m ²	15%	Free
5309.29.00	-- Other	m ²	15%	Free
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
5310.10.00	- Unbleached	m ²	15%	Free
5310.90.00	- Other	m ²	15%	Free
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.			
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	m ²	15%	Free

Chapter 54 - Man-made filaments

Notes.

1.- Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

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

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10.00	- Of synthetic filaments	..	15%	Free

5401.20.00	- Of artificial filaments	..	15%	Free
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			
5402.11.00	-- Of aramids	..	15%	Free
5402.19.00	-- Of Other	..	15%	Free
5402.20.00	- High tenacity yarn of polyesters	..	15%	Free
	- Textured yarn:			
5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	..	15%	Free
5402.32.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	..	15%	Free
5402.33.00	-- Of polyesters	..	15%	Free
5402.34.00	-- Of polypropylene	..	15%	Free
5402.39.00	-- Other	..	15%	Free
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44.00	-- Elastomeric	..	15%	Free
5402.45.00	-- Other, of nylon or other polyamides	..	15%	Free
5402.46.00	-- Other, of polyesters, partially oriented	..	15%	Free
5402.47.00	-- Other, of polyesters	..	15%	Free
5402.48.00	-- Other, of polypropylene	..	15%	Free
5402.49.00	-- Other	..	15%	Free
	- Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.51.00	-- Of nylon or other polyamides	..	15%	Free
5402.52.00	-- Of polyesters	..	15%	Free
5402.59.00	-- Other	..	15%	Free
	- Other yarn, multiple (folded) or cabled:			
5402.61.00	-- Of nylon or other polyamides	..	15%	Free
5402.62.00	-- Of polyesters	..	15%	Free
5402.69.00	-- Other	..	15%	Free
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	..	15%	Free
	- Other yarn, single:			
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	..	15%	Free

5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	..	15%	Free
5403.33.00	-- Of cellulose acetate	..	15%	Free
5403.39.00	-- Other	..	15%	Free
	- Other yarn, multiple (folded) or cabled:			
5403.41.00	-- Of viscose rayon	..	15%	Free
5403.42.00	-- Of cellulose acetate	..	15%	Free
5403.49.00	-- Other	..	15%	Free
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.			
	- Monofilament			
5404.11.00	-- Elastomeric	..	15%	Free
5404.12.00	-- Other , of polypropylene	..	15%	Free
5404.19.00	-- Other	..	15%	Free
	- Other			
5404.90.10	--- Fishing line	..	Free	Free
5404.90.90	--- Other	..	15%	Free
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.			
5405.00.10	--- Fishing line	..	Free	Free
5405.00.90	--- Other	..	15%	Free
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.			
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	..	15%	Free
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10.00	- Synthetic filament yarn	m ²	15%	Free
5407.20.00	- Artificial filament yarn	m ²	15%	Free
5407.30.00	- Synthetic filament yarn	m ²	15%	Free
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41.00	-- Unbleached or bleached	m ²	15%	Free
5407.42.00	-- Dyed	m ²	15%	Free
5407.43.00	-- Of yarns of different colours	m ²	15%	Free

5407.44.00	-- Printed	m ²	15%	Free
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51.00	-- Unbleached or bleached	m ²	15%	Free
5407.52.00	-- Dyed	m ²	15%	Free
5407.53.00	-- Of yarns of different colours	m ²	15%	Free
5407.54.00	-- Printed	m ²	15%	Free
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:			
5407.61.00	-- Containing 85% or more by weight of non-textured polyester filaments	m ²	15%	Free
5407.69.00	-- Other	m ²	15%	Free
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71.00	-- Unbleached or bleached	m ²	15%	Free
5407.72.00	-- Dyed	m ²	15%	Free
5407.73.00	-- Of yarns of different colours	m ²	15%	Free
5407.74.00	-- Printed	m ²	15%	Free
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407.81.00	-- Unbleached or bleached	m ²	15%	Free
5407.82.00	-- Dyed	m ²	15%	Free
5407.83.00	-- Of yarns of different colours	m ²	15%	Free
5407.84.00	-- Printed	m ²	15%	Free
	- Other woven fabrics:			
5407.91.00	-- Unbleached or bleached	m ²	15%	Free
5407.92.00	-- Dyed	m ²	15%	Free
5407.93.00	-- Of yarns of different colours	m ²	15%	Free
5407.94.00	-- Printed	m ²	15%	Free
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	m ²	15%	Free
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
5408.21.00	-- Unbleached or bleached	m ²	15%	Free
5408.22.00	-- Dyed	m ²	15%	Free
5408.23.00	-- Of yarns of different colours	m ²	15%	Free
5408.24.00	-- Printed	m ²	15%	Free

	- Other woven fabrics:			
5408.31.00	-- Unbleached or bleached	m ²	15%	Free
5408.32.00	-- Dyed	m ²	15%	Free
5408.33.00	-- Of yarns of different colours	m ²	15%	Free
5408.34.00	-- Printed	m ²	15%	Free

Chapter 55 - Man-made staple fibres

Notes.

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 2m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total measurement of tow more than 20,000 decitex.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
55.01	Synthetic filament tow.			
5501.10.00	- Of nylon or other polyamides	..	15%	Free
5501.20.00	- Of polyesters	..	15%	Free
5501.30.00	- Acrylic or modacrylic	..	15%	Free
5501.40.00	- Of polypropylene	..	15%	Free
5501.90.00	- Other	..	15%	Free
55.02	Artificial filament tow.			
5502.00.00	Artificial filament tow.	..	15%	Free
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
	- Of nylon or other polyamides			
5503.11.00	-- Of aramids	..	15%	Free
5503.19.00	-- Other	..	15%	Free
5503.20.00	- Of polyesters	..	15%	Free

5503.30.00	- Acrylic or modacrylic	..	15%	Free
5503.40.00	- Of polypropylene	..	15%	Free
5503.90.00	- Other	..	15%	Free
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
5504.10.00	- Of viscose rayon	..	15%	Free
5504.90.00	- Other	..	15%	Free
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
5505.10.00	- Of synthetic fibres	..	15%	Free
5505.20.00	- Of artificial fibres	..	15%	Free
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
5506.10.00	- Of nylon or other polyamides	..	15%	Free
5506.20.00	- Of polyesters	..	15%	Free
5506.30.00	- Acrylic or modacrylic	..	15%	Free
5506.90.00	- Other	..	15%	Free
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.			
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	..	15%	Free
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10.00	- Of synthetic staple fibres	..	15%	Free
5508.20.00	- Of artificial staple fibres	..	15%	Free
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:			
5509.11.00	-- Single yarn	..	15%	Free
5509.12.00	-- Multiple (folded) or cabled yarn	..	15%	Free
	- Containing 85% or more by weight of polyester staple fibres:			

5509.21.00	-- Single yarn	..	15%	Free
5509.22.00	-- Multiple (folded) or cabled yarn	..	15%	Free
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5509.31.00	-- Single yarn	..	15%	Free
5509.32.00	-- Multiple (folded) or cabled yarn	..	15%	Free
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41.00	-- Single yarn	..	15%	Free
5509.42.00	-- Multiple (folded) or cabled yarn	..	15%	Free
	- Other yarn, of polyester staple fibres:			
5509.51.00	-- Mixed mainly or solely with artificial staple fibres	..	15%	Free
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	..	15%	Free
5509.53.00	-- Mixed mainly or solely with cotton	..	15%	Free
5509.59.00	-- Other	..	15%	Free
	- Other yarn, of acrylic or modacrylic staple fibres:			
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	..	15%	Free
5509.62.00	-- Mixed mainly or solely with cotton	..	15%	Free
5509.69.00	-- Other	..	15%	Free
	- Other yarn:			
5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	..	15%	Free
5509.92.00	-- Mixed mainly or solely with cotton	..	15%	Free
5509.99.00	-- Other	..	15%	Free
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	..	15%	Free
5510.12.00	-- Multiple (folded) or cabled yarn	..	15%	Free
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	..	15%	Free

5510.30.00	- Other yarn, mixed mainly or solely with cotton	..	15%	Free
5510.90.00	- Other yarn	..	15%	Free
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	..	15%	Free
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	..	15%	Free
5511.30.00	- Of artificial staple fibres	..	15%	Free
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
	- Containing 85% or more by weight of polyester staple fibres:			
5512.11.00	-- Unbleached or bleached	m ²	15%	Free
5512.19.00	-- Other	m ²	15%	Free
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5512.21.00	-- Unbleached or bleached	m ²	15%	Free
5512.29.00	-- Other	m ²	15%	Free
	- Other:			
5512.91.00	-- Unbleached or bleached	m ²	15%	Free
5512.99.00	-- Other	m ²	15%	Free
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m².			
	- Unbleached or bleached:			
5513.11.00	-- Of polyester staple fibres, plain weave	m ²	15%	Free
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ²	15%	Free
5513.13.00	-- Other woven fabrics of polyester staple fibres	m ²	15%	Free
5513.19.00	-- Other woven fabrics	m ²	15%	Free
	- Dyed:			
5513.21.00	-- Of polyester staple fibres, plain weave	m ²	15%	Free
5513.23.00	-- Other woven fabrics of polyester staple fibres	m ²	15%	Free

5513.29.00	-- Other woven fabrics	m ²	15%	Free
	- Of yarns of different colours:			
5513.31.00	-- Of polyester staple fibres, plain weave	m ²	15%	Free
5513.39.00	-- Other woven fabrics	m ²	15%	Free
	- Printed:			
5513.41.00	-- Of polyester staple fibres, plain weave	m ²	15%	Free
5513.49.00	-- Other woven fabrics	m ²	15%	Free
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m².			
	- Unbleached or bleached:			
5514.11.00	-- Of polyester staple fibres, plain weave	m ²	15%	Free
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ²	15%	Free
5514.19.00	-- Other woven fabrics	m ²	15%	Free
	- Dyed:			
5514.21.00	-- Of polyester staple fibres, plain weave	m ²	15%	Free
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ²	15%	Free
5514.23.00	-- Other woven fabrics of polyester staple fibres	m ²	15%	Free
5514.29.00	-- Other woven fabrics	m ²	15%	Free
5514.30.00	- Of yarns of different colours:	m ²	15%	Free
	- Printed:			
5514.41.00	-- Of polyester staple fibres, plain weave	m ²	15%	Free
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ²	15%	Free
5514.43.00	-- Other woven fabrics of polyester staple fibres	m ²	15%	Free
5514.49.00	-- Other woven fabrics	m ²	15%	Free
55.15	Other woven fabrics of synthetic staple fibres.			
	- Of polyester staple fibres:			

5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	m ²	15%	Free
5515.12.00	-- Mixed mainly or solely with man-made filaments	m ²	15%	Free
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	m ²	15%	Free
5515.19.00	-- Other	m ²	15%	Free
	- Of acrylic or modacrylic staple fibres:			
5515.21.00	-- Mixed mainly or solely with man-made filaments	m ²	15%	Free
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	m ²	15%	Free
5515.29.00	-- Other	m ²	15%	Free
	- Other woven fabrics:			
5515.91.00	-- Mixed mainly or solely with man-made filaments	m ²	15%	Free
5515.99.00	-- Other	m ²	15%	Free
55.16	Woven fabrics of artificial staple fibres.			
	- Containing 85% or more by weight of artificial staple fibres:			
5516.11.00	-- Unbleached or bleached	m ²	15%	Free
5516.12.00	-- Dyed	m ²	15%	Free
5516.13.00	-- Of yarns of different colours	m ²	15%	Free
5516.14.00	-- Printed	m ²	15%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516.21.00	-- Unbleached or bleached	m ²	15%	Free
5516.22.00	-- Dyed	m ²	15%	Free
5516.23.00	-- Of yarns of different colours	m ²	15%	Free
5516.24.00	-- Printed	m ²	15%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31.00	-- Unbleached or bleached	m ²	15%	Free
5516.32.00	-- Dyed	m ²	15%	Free
5516.33.00	-- Of yarns of different colours	m ²	15%	Free

5516.34.00	-- Printed	m ²	15%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516.41.00	-- Unbleached or bleached	m ²	15%	Free
5516.42.00	-- Dyed	m ²	15%	Free
5516.43.00	-- Of yarns of different colours	m ²	15%	Free
5516.44.00	-- Printed	m ²	15%	Free
	- Other:			
5516.91.00	-- Unbleached or bleached	m ²	15%	Free
5516.92.00	-- Dyed	m ²	15%	Free
5516.93.00	-- Of yarns of different colours	m ²	15%	Free
5516.94.00	-- Printed	m ²	15%	Free

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 (Section XV); or
- (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19..

2.- The term “felt” includes 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
	- Wadding; other articles of wadding:			
5601.21.00	-- Of cotton	..	15%	Free
5601.22.00	-- Of man-made fibres	..	Free	Free
5601.29.00	-- Other	..	15%	Free
5601.30.00	- Textile flock and dust and mill neps	..	15%	Free
56.02	Felt, whether or not impregnated, coated, covered or laminated.			
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	..	15%	Free
	- Other felt, not impregnated, coated, covered or laminated:			
5602.21.00	-- Of wool or fine animal hair	..	15%	Free
5602.29.00	-- Of other textile materials	..	15%	Free
5602.90.00	- Other	..	15%	Free
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.			
	- Of man-made filaments:			
5603.11.00	-- Weighing not more than 25g/m ²	..	15%	Free
5603.12.00	-- Weighing more than 25g/m ² but not more than 70g/m ²	..	15%	Free

5603.13.00	-- Weighing more than 70g/m ² but not more than 150g/m ²	..	15%	Free
5603.14.00	-- Weighing more than 150g/m ²	..	15%	Free
	- Other:			
5603.91.00	-- Weighing not more than 25g/m ²	..	15%	Free
5603.92.00	-- Weighing more than 25g/m ² but not more than 70g/m ²	..	15%	Free
5603.93.00	-- Weighing more than 70g/m ² but not more than 150g/m ²	..	15%	Free
5603.94.00	-- Weighing more than 150g/m ²	..	15%	Free
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	..	15%	Free
5604.90.00	- Other	..	15%	Free
56.05	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.			
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.	..	15%	Free
56.06	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.			
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.	..	15%	Free
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	Free	Free
5607.29.00	-- Other	kg	Free	Free
	- Of polyethylene or polypropylene:			
5607.41.00	-- Binder or baler twine	kg	Free	Free

5607.49.00	-- Other	kg	Free	Free
5607.50.00	- Of other synthetic fibres	kg	Free	Free
5607.90.00	- Other	kg	Free	Free
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	Free	Free
5608.19.00	-- Other	..	15%	Free
5608.90.00	- Other	..	15%	Free
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.			
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	..	15%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	15%	Free
5701.90.00	- Of other textile materials	m ²	15%	Free
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	15%	Free
5702.20.00	- Floor coverings of coconut fibres (coir)	m ²	15%	Free

	- Other, of pile construction, not made up:			
5702.31.00	-- Of wool or fine animal hair	m ²	15%	Free
5702.32.00	-- Of man-made textile materials	m ²	15%	Free
5702.39.00	-- Of other textile materials	m ²	15%	Free
	- Other, of pile construction, made up:			
5702.41.00	-- Of wool or fine animal hair	m ²	15%	Free
5702.42.00	-- Of man-made textile materials	m ²	15%	Free
5702.49.00	-- Of other textile materials	m ²	15%	Free
5702.50.00	- Other, not of pile construction, not made up:	m ²	15%	Free
	- Other, not of pile construction, made up:			
5702.91.00	-- Of wool or fine animal hair	m ²	15%	Free
5702.92.00	-- Of man-made textile materials	m ²	15%	Free
5702.99.00	-- Of other textile materials	m ²	15%	Free
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10.00	- Of wool or fine animal hair	m ²	15%	Free
5703.20.00	- Of nylon or other polyamides	m ²	15%	Free
5703.30.00	- Of other man-made textile materials	m ²	15%	Free
5703.90.00	- Of other textile materials	m ²	15%	Free
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 0.3m ²	m ²	15%	Free
5704.90.00	- Other	m ²	15%	Free
57.05	Other carpets and other textile floor coverings, whether or not made up.			
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	m ²	15%	Free

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 selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30cm.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	m ²	15%	Free
	- Of cotton:			
5801.21.00	-- Uncut weft pile fabrics	m ²	15%	Free
5801.22.00	-- Cut corduroy	m ²	15%	Free
5801.23.00	-- Other weft pile fabrics	m ²	15%	Free
5801.26.00	-- Chenille fabrics	m ²	15%	Free
5801.27.00	-- Warp pile fabrics	m ²	15%	Free
	- Of man-made fibres:			
5801.31.00	-- Uncut weft pile fabrics	m ²	15%	Free
5801.32.00	-- Cut corduroy	m ²	15%	Free
5801.33.00	-- Other weft pile fabrics	m ²	15%	Free
5801.36.00	-- Chenille fabrics	m ²	15%	Free
5801.37.00	-- Warp pile fabrics	m ²	15%	Free

5801.90.00	- Of other textile materials	m ²	15%	Free
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:			
5802.11.00	-- Unbleached	m ²	15%	Free
5802.19.00	-- Other	m ²	15%	Free
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	m ²	15%	Free
5802.30.00	- Tufted textile fabrics	m ²	15%	Free
58.03	Gauze, other than narrow fabrics of heading 58.06.			
5803.00.00	Gauze, other than narrow fabrics of heading 58.06.	m ²	15%	Free
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	m ²	15%	Free
	- Mechanically made lace:			
5804.21.00	-- Of man-made fibres	m ²	15%	Free
5804.29.00	-- Of other textile materials	m ²	15%	Free
5804.30.00	- Hand-made lace	m ²	15%	Free
58.05	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.			
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.	m ²	15%	Free
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	m ²	15%	Free
5806.20.00	- Other woven fabrics, containing by weight 5% or more of lastomeric yarn or rubber thread	m ²	15%	Free
	- Other woven fabrics:			
5806.31.00	-- Of cotton	m ²	15%	Free
5806.32.00	-- Of man-made fibres	m ²	15%	Free
5806.39.00	-- Of other textile materials	m ²	15%	Free

5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	m ²	15%	Free
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807.10.00	- Woven	..	15%	Free
5807.90.00	- Other	..	15%	Free
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	..	15%	Free
5808.90.00	- Other	..	15%	Free
58.09	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.			
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	15%	Free
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10.00	- Embroidery without visible ground	..	15%	Free
	- Other embroidery:			
5810.91.00	-- Of cotton	..	15%	Free
5810.92.00	-- Of man-made fibres	..	15%	Free
5810.99.00	-- Of other textile materials	..	15%	Free
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.			
5811.00.00	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.	..	15%	Free

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 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

- 4.- For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500g/m²; or
 - (ii) Weighing more than 1,500g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

- 5.- Heading 59.07 does not apply to:

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

6.- Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	m ²	15%	Free
5901.90.00	- Other	m ²	15%	Free
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	m ²	15%	Free
5902.20.00	- Of polyesters	m ²	15%	Free
5902.90.00	- Other	m ²	15%	Free

59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
5903.10.00	- With poly(vinyl chloride)	m ²	15%	Free
5903.20.00	- With polyurethane	m ²	15%	Free
5903.90.00	- Other	m ²	15%	Free
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	m ²	15%	Free
5904.90.00	- Other	m ²	15%	Free
59.05	Textile wall coverings.			
5905.00.00	Textile wall coverings.	m ²	15%	Free
59.06	Rubberised textile fabrics, other than those of heading 59.02.			
5906.10.00	- Adhesive tape of a width not exceeding 20cm	m ²	15%	Free
	- Other:			
5906.91.00	-- Knitted or crocheted	m ²	15%	Free
5906.99.00	-- Other	m ²	15%	Free
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.			
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	m ²	15%	Free
59.08	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.			
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.	..	15%	Free
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.			
5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	..	15%	Free
59.10	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.			

5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	..	15%	Free
59.11	Textile products and articles, for technical uses, specified in Note 7 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)	..	15%	Free
5911.20.00	- Bolting cloth, whether or not made up - 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):	..	15%	Free
5911.31.00	-- Weighing less than 650g/m ²	..	15%	Free
5911.32.00	-- Weighing 650g/m ² or more	..	15%	Free
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	..	15%	Free
5911.90.00	- Other	..	15%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.			
6001.10.00	- “Long pile” fabrics - Looped pile fabrics:	m ²	15%	Free

6001.21.00	-- Of cotton	m ²	15%	Free
6001.22.00	-- Of man-made fibres	m ²	15%	Free
6001.29.00	-- Of other textile materials	m ²	15%	Free
	- Other:			
6001.91.00	-- Of cotton	m ²	15%	Free
6001.92.00	-- Of man-made fibres	m ²	15%	Free
6001.99.00	-- Of other textile materials	m ²	15%	Free
60.02	Knitted or crocheted fabrics of a width not exceeding 30cm, 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	m ²	15%	Free
6002.90.00	- Other	m ²	15%	Free
60.03	Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 60.01 or 60.02.			
6003.10.00	- Of wool or fine animal hair	m ²	15%	Free
6003.20.00	- Of cotton	m ²	15%	Free
6003.30.00	- Of synthetic fibres	m ²	15%	Free
6003.40.00	- Of artificial fibres	m ²	15%	Free
6003.90.00	- Other	m ²	15%	Free
60.04	Knitted or crocheted fabrics of a width exceeding 30cm, 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	m ²	15%	Free
6004.90.00	- Other	m ²	15%	Free
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	m ²	15%	Free
6005.22.00	-- Dyed	m ²	15%	Free
6005.23.00	-- Of yarns of different colours	m ²	15%	Free
6005.24.00	-- Printed	m ²	15%	Free
	- Of synthetic fibres:			
6005.31.00	-- Unbleached or bleached	m ²	15%	Free
6005.32.00	-- Dyed	m ²	15%	Free
6005.33.00	-- Of yarns of different colours	m ²	15%	Free
6005.34.00	-- Printed	m ²	15%	Free

	- Of artificial fibres:			
6005.41.00	-- Unbleached or bleached	m ²	15%	Free
6005.42.00	-- Dyed	m ²	15%	Free
6005.43.00	-- Of yarns of different colours	m ²	15%	Free
6005.44.00	-- Printed	m ²	15%	Free
6005.90.00	- Other	m ²	15%	Free
60.06	Other knitted or crocheted fabrics.			
6006.10.00	- Of wool or fine animal hair	m ²	15%	Free
	- Of cotton:			
6006.21.00	-- Unbleached or bleached	m ²	15%	Free
6006.22.00	-- Dyed	m ²	15%	Free
6006.23.00	-- Of yarns of different colours	m ²	15%	Free
6006.24.00	-- Printed	m ²	15%	Free
	- Of synthetic fibres:			
6006.31.00	-- Unbleached or bleached	m ²	15%	Free
6006.32.00	-- Dyed	m ²	15%	Free
6006.33.00	-- Of yarns of different colours	m ²	15%	Free
6006.34.00	-- Printed	m ²	15%	Free
	- Of artificial fibres:			
6006.41.00	-- Unbleached or bleached	m ²	15%	Free
6006.42.00	-- Dyed	m ²	15%	Free
6006.43.00	-- Of yarns of different colours	m ²	15%	Free
6006.44.00	-- Printed	m ²	15%	Free
6006.90.00	- Other	m ²	15%	Free

Chapter 61 - Articles of apparel and clothing accessories, knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored

waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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.
- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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.			
6101.20.00	- Of cotton	..	15%	Free
6101.30.00	- Of man-made fibres	..	15%	Free
6101.90.00	- Of other textile materials	..	15%	Free
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.			
6102.10.00	- Of wool or fine animal hair	..	15%	Free
6102.20.00	- Of cotton	..	15%	Free
6102.30.00	- Of man-made fibres	..	15%	Free
6102.90.00	- Of other textile materials	..	15%	Free
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: - Ensembles:	..	15%	Free
6103.22.00	-- Of cotton	..	15%	Free
6103.23.00	-- Of synthetic fibres	..	15%	Free

6103.29.00	-- Of other textile materials	..	15%	Free
	- Jackets and blazers:			
6103.31.00	-- Of wool or fine animal hair	..	15%	Free
6103.32.00	-- Of cotton	..	15%	Free
6103.33.00	-- Of synthetic fibres	..	15%	Free
6103.39.00	-- Of other textile materials	..	15%	Free
	- Trousers, bib and brace overalls, breeches and shorts:			
6103.41.00	-- Of wool or fine animal hair	..	15%	Free
6103.42.00	-- Of cotton	..	15%	Free
6103.43.00	-- Of synthetic fibres	..	15%	Free
6103.49.00	-- Of other textile materials	..	15%	Free
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	..	15%	Free
6104.19.00	-- Of other textile materials	..	15%	Free
	- Ensembles:			
6104.22.00	-- Of cotton	..	15%	Free
6104.23.00	-- Of synthetic fibres	..	15%	Free
6104.29.00	-- Of other textile materials	..	15%	Free
	- Jackets and blazers:			
6104.31.00	-- Of wool or fine animal hair	..	15%	Free
6104.32.00	-- Of cotton	..	15%	Free
6104.33.00	-- Of synthetic fibres	..	15%	Free
6104.39.00	-- Of other textile materials	..	15%	Free
	- Dresses:			
6104.41.00	-- Of wool or fine animal hair	..	15%	Free
6104.42.00	-- Of cotton	..	15%	Free
6104.43.00	-- Of synthetic fibres	..	15%	Free
6104.44.00	-- Of artificial fibres	..	15%	Free
6104.49.00	-- Of other textile materials	..	15%	Free
	- Skirts and divided skirts:			
6104.51.00	-- Of wool or fine animal hair	..	15%	Free
6104.52.00	-- Of cotton	..	15%	Free
6104.53.00	-- Of synthetic fibres	..	15%	Free
6104.59.00	-- Of other textile materials	..	15%	Free

	- Trousers, bib and brace overalls, breeches and shorts:			
6104.61.00	-- Of wool or fine animal hair	..	15%	Free
6104.62.00	-- Of cotton	..	15%	Free
6104.63.00	-- Of synthetic fibres	..	15%	Free
6104.69.00	-- Of other textile materials	..	15%	Free
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10.00	- Of cotton	..	15%	Free
6105.20.00	- Of man-made fibres	..	15%	Free
6105.90.00	- Of other textile materials	..	15%	Free
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10.00	- Of cotton	..	15%	Free
6106.20.00	- Of man-made fibres	..	15%	Free
6106.90.00	- Of other textile materials	..	15%	Free
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	..	15%	Free
6107.12.00	-- Of man-made fibres	..	15%	Free
6107.19.00	-- Of other textile materials	..	15%	Free
	- Nightshirts and pyjamas:			
6107.21.00	-- Of cotton	..	15%	Free
6107.22.00	-- Of man-made fibres	..	15%	Free
6107.29.00	-- Of other textile materials	..	15%	Free
	- Other:			
6107.91.00	-- Of cotton	..	15%	Free
6107.99.00	-- Of other textile materials	..	15%	Free
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	..	15%	Free
6108.19.00	-- Of other textile materials	..	15%	Free
	- Briefs and panties:			
6108.21.00	-- Of cotton	..	15%	Free
6108.22.00	-- Of man-made fibres	..	15%	Free
6108.29.00	-- Of other textile materials	..	15%	Free
	- Nightdresses and pyjamas:			

6108.31.00	-- Of cotton	..	15%	Free
6108.32.00	-- Of man-made fibres	..	15%	Free
6108.39.00	-- Of other textile materials	..	15%	Free
	- Other:			
6108.91.00	-- Of cotton	..	15%	Free
6108.92.00	-- Of man-made fibres	..	15%	Free
6108.99.00	-- Of other textile materials	..	15%	Free
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10.00	- Of cotton	..	15%	Free
6109.90.00	- Of other textile materials	..	15%	Free
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.			
	- Of wool or fine animal hair:			
6110.11.00	-- Of wool	..	15%	Free
6110.12.00	-- Of Kashmir (cashmere) goats	..	15%	Free
6110.19.00	-- Other	..	15%	Free
6110.20.00	- Of cotton	..	15%	Free
6110.30.00	- Of man-made fibres	..	15%	Free
6110.90.00	- Of other textile materials	..	15%	Free
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.20.00	- Of cotton	..	15%	Free
6111.30.00	- Of synthetic fibres	..	15%	Free
6111.90.00	- Of other textile materials	..	15%	Free
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	-Track suits:			
6112.11.00	-- Of cotton	..	15%	Free
6112.12.00	-- Of synthetic fibres	..	15%	Free
6112.19.00	-- Of other textile materials	..	15%	Free
6112.20.00	- Ski suits	..	15%	Free
	- Men's or boys' swimwear:			
6112.31.00	-- Of synthetic fibres	..	15%	Free
6112.39.00	-- Of other textile materials	..	15%	Free
	- Women's or girls' swimwear:			
6112.41.00	-- Of synthetic fibres	..	15%	Free
6112.49.00	-- Of other textile materials	..	15%	Free

61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.			
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	..	15%	Free
61.14	Other garments, knitted or crocheted.			
6114.20.00	- Of cotton	..	15%	Free
6114.30.00	- Of man-made fibres	..	15%	Free
6114.90.00	- Of other textile materials	..	15%	Free
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
6115.10.00	- Graduated compression hosiery (for example , stockings for varicose veins	..	15%	Free
	- Other panty hose and tights:			
6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	..	15%	Free
6115.22.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	..	15%	Free
6115.29.00	-- Of other textile materials	..	15%	Free
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	..	15%	Free
	- Other:			
6115.94.00	-- Of wool or fine animal hair	..	15%	Free
6115.95.00	-- Of cotton	..	15%	Free
6115.96.00	-- Of synthetic fibres	..	15%	Free
6115.99.00	-- Of other textile materials	..	15%	Free
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.10.00	- Impregnated, coated or covered with plastics or rubber	..	15%	Free
	- Other:			
6116.91.00	-- Of wool or fine animal hair	..	15%	Free
6116.92.00	-- Of cotton	..	15%	Free
6116.93.00	-- Of synthetic fibres	..	15%	Free
6116.99.00	-- Of other textile materials	..	15%	Free
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	..	15%	Free
6117.80.00	- Other accessories	..	15%	Free
6117.90.00	- Parts	..	15%	Free

Chapter 62 - Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04:

- (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

- 4.- For the purposes of heading 62.09:

- (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (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.
- 5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 6.- For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or 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.
- 7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or 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.
- 9.- Articles of this Chapter may be made of metal thread.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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:			
6201.11.00	-- Of wool or fine animal hair	..	15%	Free
6201.12.00	-- Of cotton	..	15%	Free
6201.13.00	-- Of man-made fibres	..	15%	Free
6201.19.00	-- Of other textile materials	..	15%	Free
	- Other:			
6201.91.00	-- Of wool or fine animal hair	..	15%	Free

6201.92.00	-- Of cotton	..	15%	Free
6201.93.00	-- Of man-made fibres	..	15%	Free
6201.99.00	-- Of other textile materials	..	15%	Free
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:			
6202.11.00	-- Of wool or fine animal hair	..	15%	Free
6202.12.00	-- Of cotton	..	15%	Free
6202.13.00	-- Of man-made fibres	..	15%	Free
6202.19.00	-- Of other textile materials	..	15%	Free
	- Other:			
6202.91.00	-- Of wool or fine animal hair	..	15%	Free
6202.92.00	-- Of cotton	..	15%	Free
6202.93.00	-- Of man-made fibres	..	15%	Free
6202.99.00	-- Of other textile materials	..	15%	Free
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	..	15%	Free
6203.12.00	-- Of synthetic fibres	..	15%	Free
6203.19.00	-- Of other textile materials	..	15%	Free
	- Ensembles:			
6203.22.00	-- Of cotton	..	15%	Free
6203.23.00	-- Of synthetic fibres	..	15%	Free
6203.29.00	-- Of other textile materials	..	15%	Free
	- Jackets and blazers:			
6203.31.00	-- Of wool or fine animal hair	..	15%	Free
6203.32.00	-- Of cotton	..	15%	Free
6203.33.00	-- Of synthetic fibres	..	15%	Free
6203.39.00	-- Of other textile materials	..	15%	Free
	- Trousers, bib and brace overalls, breeches and shorts:			
6203.41.00	-- Of wool or fine animal hair	..	15%	Free
6203.42.00	-- Of cotton	..	15%	Free
6203.43.00	-- Of synthetic fibres	..	15%	Free
6203.49.00	-- Of other textile materials	..	15%	Free

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	..	15%	Free
6204.12.00	-- Of cotton	..	15%	Free
6204.13.00	-- Of synthetic fibres	..	15%	Free
6204.19.00	-- Of other textile materials	..	15%	Free
	- Ensembles:			
6204.21.00	-- Of wool or fine animal hair	..	15%	Free
6204.22.00	-- Of cotton	..	15%	Free
6204.23.00	-- Of synthetic fibres	..	15%	Free
6204.29.00	-- Of other textile materials	..	15%	Free
	- Jackets and blazers:			
6204.31.00	-- Of wool or fine animal hair	..	15%	Free
6204.32.00	-- Of cotton	..	15%	Free
6204.33.00	-- Of synthetic fibres	..	15%	Free
6204.39.00	-- Of other textile materials	..	15%	Free
	- Dresses:			
6204.41.00	-- Of wool or fine animal hair	..	15%	Free
6204.42.00	-- Of cotton	..	15%	Free
6204.43.00	-- Of synthetic fibres	..	15%	Free
6204.44.00	-- Of artificial fibres	..	15%	Free
6204.49.00	-- Of other textile materials	..	15%	Free
	- Skirts and divided skirts:			
6204.51.00	-- Of wool or fine animal hair	..	15%	Free
6204.52.00	-- Of cotton	..	15%	Free
6204.53.00	-- Of synthetic fibres	..	15%	Free
6204.59.00	-- Of other textile materials	..	15%	Free
	- Trousers, bib and brace overalls, breeches and shorts:			
6204.61.00	-- Of wool or fine animal hair	..	15%	Free
6204.62.00	-- Of cotton	..	15%	Free
6204.63.00	-- Of synthetic fibres	..	15%	Free
6204.69.00	-- Of other textile materials	..	15%	Free
62.05	Men's or boys' shirts.			
6205.20.00	- Of cotton	..	15%	Free
6205.30.00	- Of man-made fibres	..	15%	Free

6205.90.00	- Of other textile materials	..	15%	Free
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10.00	- Of silk or silk waste	..	15%	Free
6206.20.00	- Of wool or fine animal hair	..	15%	Free
6206.30.00	- Of cotton	..	15%	Free
6206.40.00	- Of man-made fibres	..	15%	Free
6206.90.00	- Of other textile materials	..	15%	Free
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	..	15%	Free
6207.19.00	-- Of other textile materials	..	15%	Free
	- Nightshirts and pyjamas:			
6207.21.00	-- Of cotton	..	15%	Free
6207.22.00	-- Of man-made fibres	..	15%	Free
6207.29.00	-- Of other textile materials	..	15%	Free
	- Other:			
6207.91.00	-- Of cotton	..	15%	Free
6207.99.00	-- Of other textile materials	..	15%	Free
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	..	15%	Free
6208.19.00	-- Of other textile materials	..	15%	Free
	- Nightdresses and pyjamas:			
6208.21.00	-- Of cotton	..	15%	Free
6208.22.00	-- Of man-made fibres	..	15%	Free
6208.29.00	-- Of other textile materials	..	15%	Free
	- Other:			
6208.91.00	-- Of cotton	..	15%	Free
6208.92.00	-- Of man-made fibres	..	15%	Free
6208.99.00	-- Of other textile materials	..	15%	Free
62.09	Babies' garments and clothing accessories.			
6209.20.00	- Of cotton	..	15%	Free
6209.30.00	- Of synthetic fibres	..	15%	Free
6209.90.00	- Of other textile materials	..	15%	Free

62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10.00	- Of fabrics of heading 56.02 or 56.03	..	15%	Free
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	..	15%	Free
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	..	15%	Free
6210.40.00	- Other men's or boys' garments	..	15%	Free
6210.50.00	- Other women's or girls' garments	..	15%	Free
62.11	Track suits, ski suits and swimwear; other garments.			
	- Swimwear:			
6211.11.00	-- Men's or boys'	..	15%	Free
6211.12.00	-- Women's or girls'	..	15%	Free
6211.20.00	- Ski suits	..	15%	Free
	- Other garments, men's or boys':			
6211.32.00	-- Of cotton	..	15%	Free
6211.33.00	-- Of man-made fibres	..	15%	Free
6211.39.00	-- Of other textile materials	..	15%	Free
	- Other garments, women's or girls':			
6211.42.00	-- Of cotton	..	15%	Free
6211.43.00	-- Of man-made fibres	..	15%	Free
6211.49.00	-- Of other textile materials	..	15%	Free
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10.00	- Brassières	..	15%	Free
6212.20.00	- Girdles and panty-girdles	..	15%	Free
6212.30.00	- Corselettes	..	15%	Free
6212.90.00	- Other	..	15%	Free
62.13	Handkerchiefs.			
6213.20.00	- Of cotton	..	15%	Free
6213.90.00	- Of other textile materials	..	15%	Free
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.10.00	- Of silk or silk waste	..	15%	Free
6214.20.00	- Of wool or fine animal hair	..	15%	Free
6214.30.00	- Of synthetic fibres	..	15%	Free
6214.40.00	- Of artificial fibres	..	15%	Free
6214.90.00	- Of other textile materials	..	15%	Free

62.15	Ties, bow ties and cravats.			
6215.10.00	- Of silk or silk waste	..	15%	Free
6215.20.00	- Of man-made fibres	..	15%	Free
6215.90.00	- Of other textile materials	..	15%	Free
62.16	Gloves, mittens and mitts.			
6216.00.00	Gloves, mittens and mitts.	..	15%	Free
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
6217.10.00	- Accessories	..	15%	Free
6217.90.00	- Parts	..	15%	Free

Chapter 63 - Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

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

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
	I.- OTHER MADE UP TEXTILE ARTICLES			
63.01	Blankets and travelling rugs.			
6301.10.00	- Electric blankets	..	15%	Free
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	..	15%	Free

6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	..	15%	Free
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	..	15%	Free
6301.90.00	- Other blankets and travelling rugs	..	15%	Free
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10.00	- Bed linen, knitted or crocheted	..	15%	Free
	- Other bed linen, printed:			
6302.21.00	-- Of cotton	..	15%	Free
6302.22.00	-- Of man-made fibres	..	15%	Free
6302.29.00	-- Of other textile materials	..	15%	Free
	- Other bed linen:			
6302.31.00	-- Of cotton	..	15%	Free
6302.32.00	-- Of man-made fibres	..	15%	Free
6302.39.00	-- Of other textile materials	..	15%	Free
6302.40.00	- Table linen, knitted or crocheted	..	15%	Free
	- Other table linen:			
6302.51.00	-- Of cotton	..	15%	Free
6302.53.00	-- Of man-made fibres	..	15%	Free
6302.59.00	-- Of other textile materials	..	15%	Free
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	..	15%	Free
	- Other:			
6302.91.00	-- Of cotton	..	15%	Free
6302.93.00	-- Of man-made fibres	..	15%	Free
6302.99.00	-- Of other textile materials	..	15%	Free
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
	- Knitted or crocheted:			
6303.12.00	-- Of synthetic fibres	..	15%	Free
6303.19.00	-- Of other textile materials	..	15%	Free
	- Other:			
6303.91.00	-- Of cotton	..	15%	Free
6303.92.00	-- Of synthetic fibres	..	15%	Free
6303.99.00	-- Of other textile materials	..	15%	Free
63.04	Other furnishing articles, excluding those of heading 94.04.			
	- Bedspreads:			
6304.11.00	-- Knitted or crocheted	..	15%	Free

6304.19.00	-- Other	..	15%	Free
	- Other:			
	-- Knitted or crocheted			
6304.91.10	--- Mosquito nets	..	15%	Free
6304.91.90	--- Other	..	15%	Free
6304.92.00	-- Not knitted or crocheted, of cotton	..	15%	Free
6304.93.00	-- Not knitted or crocheted, of synthetic fibres	..	15%	Free
6304.99.00	-- Not knitted or crocheted, of other textile materials	..	15%	Free
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	..	15%	Free
6305.20.00	- Of cotton	..	15%	Free
	- Of man-made textile materials:			
6305.32.00	-- Flexible intermediate bulk containers	..	15%	Free
6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	..	15%	Free
6305.39.00	-- Other	..	15%	Free
6305.90.00	- Of other textile materials	..	15%	Free
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
	- Tarpaulins, awnings and sunblinds:			
6306.12.00	-- Of synthetic fibres	..	15%	Free
6306.19.00	-- Of other textile materials	..	15%	Free
	- Tents:			
6306.22.00	-- Of synthetic fibres	..	15%	Free
6306.29.00	-- Of other textile materials	..	15%	Free
6306.30.00	- Sails:	..	15%	Free
6306.40.00	- Pneumatic mattresses:	..	15%	Free
6306.90.00	- Other	..	15%	Free
63.07	Other made up articles, including dress patterns.			
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	..	15%	Free
6307.20.00	- Life-jackets and life-belts	..	15%	Free
6307.90.00	- Other	..	15%	Free
	II.- SETS			
63.08	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.			

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.	..	15%	Free
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
63.09	Worn clothing and other worn articles.			
6309.00.00	Worn clothing and other worn articles.	kg	Free	Free
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
6310.10.00	- Sorted	kg	Free	Free
6310.90.00	- Other	kg	Free	Free

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

Chapter 64 - Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter:

- (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to :

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	pr	15%	Free
	- Other footwear:			
6401.92.00	-- Covering the ankle but not covering the knee	pr	15%	Free
6401.99.00	-- Other	pr	15%	Free
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	pr	15%	Free
6402.19.00	-- Other	pr	15%	Free
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	pr	20%	Free
	- Other footwear:			
6402.91.00	-- Covering the ankle	pr	20%	Free
6402.99.00	-- Other	pr	15%	Free
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	pr	20%	Free
6403.19.00	-- Other	pr	20%	Free
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	pr	20%	Free
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	pr	20%	Free

	- Other footwear with outer soles of leather:			
6403.51.00	-- Covering the ankle	pr	20%	Free
6403.59.00	-- Other	pr	20%	Free
	- Other footwear:			
6403.91.00	-- Covering the ankle	pr	15%	Free
6403.99.00	-- Other	pr	20%	Free
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	pr	20%	Free
6404.19.00	-- Other	pr	20%	Free
6404.20.00	- Footwear with outer soles of leather or composition leather	pr	20%	Free
64.05	Other footwear.			
6405.10.00	- With uppers of leather or composition leather	pr	20%	Free
6405.20.00	- With uppers of textile materials	pr	20%	Free
6405.90.00	- Other	pr	20%	Free
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	..	20%	Free
6406.20.00	- Outer soles and heels, of rubber or plastics	..	20%	Free
6406.90.00	- Other	..	20%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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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.			
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	..	20%	Free
65.02	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.			
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.	..	20%	Free
[65.03]				
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.			
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		20%	Free
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.00.00	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.	..	20%	Free
65.06	Other headgear, whether or not lined or trimmed.			
6506.10.00	- Safety headgear	..	20%	Free
	- Other:			
6506.91.00	-- Of rubber or of plastics	..	20%	Free
6506.99.00	-- Of other materials	..	20%	Free
65.07	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.			
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	..	20%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10.00	- Garden or similar umbrellas	..	20%	Free
	- Other:			
6601.91.00	-- Having a telescopic shaft	..	20%	Free
6601.99.00	-- Other	..	20%	Free
66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like.			
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	..	20%	Free
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)	..	20%	Free
6603.90.00	- Other	..	20%	Free

Chapter 67 - Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

- 1.- This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

- 2.- Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
67.01	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).			
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).	..	20%	Free
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10.00	- Of plastics	..	20%	Free
6702.90.00	- Of other materials	..	20%	Free
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.			
6703.00.00	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.	..	20%	Free
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	..	20%	Free
6704.19.00	-- Other	..	20%	Free
6704.20.00	- Of human hair	..	20%	Free
6704.90.00	- Of other materials	..	20%	Free

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

Chapter 68 - Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps 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), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
68.01	Setts, curbstones and flagstones, of natural stone (except slate).			
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	T	15%	Free
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 surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: -- Marble, travertine and alabaster	..	15%	Free
6802.21.10	--- Tombstones	..	Free	Free
6802.21.90	--- Other	T	15%	Free
	-- Granite			
6802.23.10	--- Tombstones	..	Free	Free
6802.23.90	--- Other	T	15%	Free
	-- Other stone			
6802.29.10	--- Tombstones	..	Free	Free
6802.29.90	--- Other	T	15%	Free
	- Other: -- Marble, travertine and alabaster	..		
6802.91.10	--- Tombstones	..	Free	Free
6802.91.90	--- Other	T	15%	Free
	-- Other calcareous stone			
6802.92.10	--- Tombstones	..	Free	Free
6802.92.90	--- Other	T	15%	Free
	-- Granite			
6802.93.10	--- Tombstones	..	Free	Free
6802.93.90	--- Other	T	15%	Free
	-- Other stone			
6802.99.10	--- Tombstones	..	Free	Free
6802.99.90	--- Other	T	15%	Free
68.03	Worked slate and articles of slate or of agglomerated slate.			
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	T	15%	Free
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	T	15%	Free

	- Other millstones, grindstones, grinding wheels and the like:			
6804.21.00	-- Of agglomerated synthetic or natural diamond	T	15%	Free
6804.22.00	-- Of other agglomerated abrasives or of ceramics	T	15%	Free
6804.23.00	-- Of natural stone	T	15%	Free
6804.30.00	- Hand sharpening or polishing stones	T	15%	Free
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	T	15%	Free
6805.20.00	- On a base of paper or paperboard only	T	15%	Free
6805.30.00	- On a base of other materials	T	15%	Free
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 or of Chapter 69.			
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	T	15%	Free
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	T	15%	Free
6806.90.00	- Other	T	15%	Free
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
6807.10.00	- In rolls	..	15%	Free
6807.90.00	- Other	..	15%	Free
68.08	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.			
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.	..	15%	Free
68.09	Articles of plaster or of compositions based on plaster.			
	- Boards, sheets, panels, tiles and similar articles, not ornamented:			
6809.11.00	-- Faced or reinforced with paper or paperboard only	..	15%	Free

6809.19.00	-- Other	..	15%	Free
6809.90.00	- Other articles	..	15%	Free
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
	- Tiles, flagstones, bricks and similar articles:			
6810.11.00	-- Building blocks and bricks :	T	15%	Free
	-- Other			
6810.19.10	--- Tiles	T	15%	Free
6810.19.90	--- Other	T	15%	Free
	- Other articles:			
6810.91.00	-- Prefabricated structural components for building or civil engineering	T	15%	Free
6810.99.00	-- Other	T	15%	Free
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40.00	- Containing asbestos	T	15%	Free
	- Not containing asbestos			
6811.81.00	-- Corrugated sheets	T	15%	Free
6811.82.00	-- Other sheets,panels,tiles and similar articles	T	Free	Free
6811.89.00	-- Other articles	T	15%	Free
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	..	15%	Free
	-Other :			
6812.91.00	-- Clothing,clothing accessories,footwear and headgear	..	15%	Free
6812.92.00	-- Paper,millboard and felt	..	15%	Free
6812.93.00	-- Compressed asbestos fibre jointing,in sheets or rolls	..	15%	Free
6812.99.00	-- Other	..	15%	Free
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.			
6313.20.00	- Containing asbestos	..	15%	Free
	- Not containing asbestos :			
6813.81.00	- Brake linings and pads	..	15%	Free

6813.89.00	- Other	..	15%	Free
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	..	15%	Free
6814.90.00	- Other	..	15%	Free
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.10.00	- Non-electrical articles of graphite or other carbon	..	15%	Free
6815.20.00	- Articles of peat	..	15%	Free
	- Other articles:			
6815.91.00	-- Containing magnesite, dolomite or chromite	..	15%	Free
6815.99.00	-- Other	..	15%	Free

Chapter 69 - Ceramic products

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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69.01	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.			
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.	T	15%	Free
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 ₂ O ₃	T	15%	Free
6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	T	15%	Free
6902.90.00	- Other	T	15%	Free
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	..	15%	Free
6903.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	..	15%	Free
6903.90.00	- Other	..	15%	Free
	II.- OTHER CERAMIC PRODUCTS			
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10.00	- Building bricks	T	15%	Free
6904.90.00	- Other	T	15%	Free
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10.00	- Roofing tiles	..	15%	Free
6905.90.00	- Other	..	15%	Free
69.06	Ceramic pipes, conduits, guttering and pipe fittings.			
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	..	Free	Free
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			

6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	..	15%	Free
6907.90.00	- Other	..	15%	Free
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	..	15%	Free
6908.90.00	- Other	..	15%	Free
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	..	15%	Free
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	..	15%	Free
6909.19.00	-- Other	..	15%	Free
6909.90.00	- Other	..	15%	Free
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10.00	- Of porcelain or china	..	15%	Free
6910.90.00	- Other	..	15%	Free
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10.00	- Tableware and kitchenware	..	15%	Free
6911.90.00	- Other	..	15%	Free
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	..	15%	Free
69.13	Statuettes and other ornamental ceramic articles.			
6913.10.00	- Of porcelain or china	..	15%	Free
6913.90.00	- Other	..	15%	Free
69.14	Other ceramic articles.			
6914.10.00	- Of porcelain or china	..	15%	Free

6914.90.00	- Other	..	15%	Free
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Chapter 70 - Glass and glassware

Notes.

1.- This Chapter does not cover:

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

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

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

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression “glass wool” means:

- (a) Mineral wools with a silica (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%.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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70.01	Cullet and other waste and scrap of glass; glass in the mass.			
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	..	15%	Free
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10.00	- Balls	..	15%	Free
7002.20.00	- Rods	..	15%	Free
	- Tubes:			
7002.31.00	-- Of fused quartz or other fused silica	..	15%	Free
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	..	15%	Free
7002.39.00	-- Other	..	15%	Free
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.			
	- Non-wired sheets:			
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	..	15%	Free
7003.19.00	-- Other	..	15%	Free
7003.20.00	- Wired sheets	..	15%	Free
7003.30.00	- Profiles	..	15%	Free
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	..	15%	Free
7004.90.00	- Other glass	..	15%	Free
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	..	15%	Free
	- Other non-wired glass:			

7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	..	15%	Free
7005.29.00	-- Other	..	15%	Free
7005.30.00	- Wired glass	..	15%	Free
70.06	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.			
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.	..	15%	Free
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
	- Toughened (tempered) safety glass:			
	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels			
7007.11.10	--- For use in motor vehicles	..	20%	Free
7007.11.90	--- Other	..	15%	Free
7007.19.00	-- Other	..	15%	Free
	- Laminated safety glass:			
	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels			
7007.21.10	--- For use in motor vehicles	..	20%	Free
7007.21.90	--- Other	..	15%	Free
7007.29.00	-- Other	..	15%	Free
70.08	Multiple-walled insulating units of glass.			
7008.00.00	Multiple-walled insulating units of glass.	..	15%	Free
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10.00	- Rear-view mirrors for vehicles	..	15%	Free
	- Other:			
7009.91.00	-- Unframed	..	15%	Free
7009.92.00	-- Framed	..	15%	Free

70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10.00	- Ampoules	..	15%	Free
7010.20.00	- Stoppers, lids and other closures	..	15%	Free
7010.90.00	- Other	..	Free	Free
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10.00	- For electric lighting	..	15%	Free
7011.20.00	- For cathode-ray tubes	..	15%	Free
7011.90.00	- Other	..	15%	Free
[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).			
7013.10.00	- Of glass-ceramics	..	15%	Free
	- Stemware drinking glasses other than of glass-ceramics:			
7013.22.00	-- Of lead crystal	..	15%	Free
7013.28.00	-- Other	..	15%	Free
	- Other drinking glasses) other than of glass-ceramics:			
7013.33.00	-- Of lead crystal	..	15%	Free
7013.37.00	-- Other	..	15%	Free
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:			
7013.41.00	-- Of lead crystal	..	15%	Free
7013.42.00	- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:	..	15%	Free
7013.49.00	-- Other	..	15%	Free
	- Other glassware :			
7013.91.00	-- Of lead crystal	..	15%	Free

7013.99.00	-- Other	..	15%	Free
70.14	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.			
7014.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	..	15%	Free
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	..	15%	Free
7015.90.00	- Other	..	15%	Free
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	..	15%	Free
7016.90.00	- Other	..	15%	Free
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10.00	- Of fused quartz or other fused silica	..	15%	Free
7017.20.00	- 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	..	15%	Free
7017.90.00	- Other	..	15%	Free
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.			
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	..	20%	Free
7018.20.00	- Glass microspheres not exceeding 1mm in diameter	..	20%	Free
7018.90.00	- Other	..	15%	Free

70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
	- Slivers, rovings, yarn and chopped strands:			
7019.11.00	-- Chopped strands, of a length of not more than 50mm	..	15%	Free
7019.12.00	-- Rovings	..	15%	Free
7019.19.00	-- Other	..	15%	Free
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:			
7019.31.00	-- Mats	..	15%	Free
7019.32.00	-- Thin sheets (voiles)	..	15%	Free
7019.39.00	-- Other	..	15%	Free
7019.40.00	- Woven fabrics of rovings	..	15%	Free
	- Other woven fabrics:			
7019.51.00	-- Of a width not exceeding 30cm	..	15%	Free
7019.52.00	-- Of a width exceeding 30cm, plain weave, weighing less than 250g/m ² , of filaments measuring per single yarn not more than 136 tex	..	15%	Free
7019.59.00	-- Other	..	15%	Free
7019.90.00	- Other	..	15%	Free
70.20	Other articles of glass.			
7020.00.00	Other articles of glass.	..	15%	Free

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

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

Notes.

- 1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.-
 - (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
 - (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (i) 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.

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

- 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 (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

These articles may be combined or set , for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother- of- pearl, ivory, natural or reconstituted amber, jet or coral.
- 10.- For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
71.01	I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES 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	..	20%	Free
	- Cultured pearls:			
7101.21.00	-- Unworked	..	20%	Free
7101.22.00	-- Worked	..	20%	Free
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.10.00	- Unsorted	..	20%	Free
	- Industrial:			
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	..	20%	Free
7102.29.00	-- Other	..	20%	Free
	- Non-industrial:			
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	..	20%	Free
7102.39.00	-- Other	..	20%	Free
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
7103.10.00	- Unworked or simply sawn or roughly shaped	..	20%	Free
	- Otherwise worked:			
7103.91.00	-- Rubies, sapphires and emeralds	..	20%	Free
7103.99.00	-- Other	..	20%	Free
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	..	20%	Free
7104.20.00	- Other, unworked or simply sawn or roughly shaped	..	20%	Free
7104.90.00	- Other	..	20%	Free

71.05	Dust and powder of natural or synthetic precious or semi-precious stones.			
7105.10.00	- Of diamonds	..	20%	Free
7105.90.00	- Other	..	20%	Free
	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	..	20%	Free
	- Other:			
7106.91.00	-- Unwrought	..	20%	Free
7106.92.00	-- Semi-manufactured	..	20%	Free
71.07	Base metals clad with silver, not further worked than semi-manufactured.			
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	..	20%	Free
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
	- Non-monetary:			
7108.11.00	-- Powder	..	20%	Free
7108.12.00	-- Other unwrought forms	..	20%	Free
7108.13.00	-- Other semi-manufactured forms	..	20%	Free
7108.20.00	- Monetary	..	20%	Free
71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured.			
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	..	20%	Free
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
	- Platinum:			
7110.11.00	-- Unwrought or in powder form	..	20%	Free
7110.19.00	-- Other	..	20%	Free
	- Palladium:			
7110.21.00	-- Unwrought or in powder form	..	20%	Free
7110.29.00	-- Other	..	20%	Free
	- Rhodium:			
7110.31.00	-- Unwrought or in powder form	..	20%	Free
7110.39.00	-- Other	..	20%	Free
	- Iridium, osmium and ruthenium:			

7110.41.00	-- Unwrought or in powder form	..	20%	Free
7110.49.00	-- Other	..	20%	Free
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.			
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	..	20%	Free
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.			
7112.30.00	- Ash containing precious metal or precious metal compounds - Other:	G	20%	Free
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	G	20%	Free
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	G	20%	Free
7112.99.00	-- Other	G	20%	Free
	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:			
7113.11.00	-- Of silver, whether or not plated or clad with other precious metal	..	20%	Free
7113.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	..	20%	Free
7113.20.00	- Of base metal clad with precious metal	..	20%	Free
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	..	20%	Free
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	..	20%	Free
7114.20.00	- Of base metal clad with precious metal	..	20%	Free
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	..	20%	Free

7115.90.00	- Other	..	20%	Free
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	..	20%	Free
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	..	20%	Free
71.17	Imitation jewellery.			
	- Of base metal, whether or not plated with precious metal:			
7117.11.00	-- Cuff-links and studs	..	20%	Free
7117.19.00	-- Other	..	20%	Free
7117.90.00	- Other	..	20%	Free
71.18	Coin.			
7118.10.00	- Coin (other than gold coin), not being legal tender	..	Free	Free
7118.90.00	- Other	..	Free	Free

Section XV - BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof 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;
- (i) 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, lamps 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 or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression “parts of general use” means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In 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 Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
- 8.- In this Section, the following expressions have the meanings hereby assigned to them :
- (a) **Waste and scrap**
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) **Powders**
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1mm.

Chapter 72 - Iron and steel

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the 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 1mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm.

(ij) Semi-finished products

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

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

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

(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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
	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	15%	Free
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	15%	Free
7201.50.00	- Alloy pig iron; spiegeleisen	kg	15%	Free
72.02	Ferro-alloys.			
	- Ferro-manganese:			
7202.11.00	-- Containing by weight more than 2% of carbon	kg	15%	Free
7202.19.00	-- Other	kg	15%	Free
	- Ferro-silicon:			
7202.21.00	-- Containing by weight more than 55% of silicon	kg	15%	Free
7202.29.00	-- Other	kg	15%	Free
7202.30.00	- Ferro-silico-manganese	kg	15%	Free
	- Ferro-chromium:			
7202.41.00	-- Containing by weight more than 4% of carbon	kg	15%	Free
7202.49.00	-- Other	kg	15%	Free
7202.50.00	- Ferro-silico-chromium	kg	15%	Free
7202.60.00	- Ferro-nickel	kg	15%	Free
7202.70.00	- Ferro-molybdenum	kg	15%	Free

7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg	15%	Free
	- Other:			
7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg	15%	Free
7202.92.00	-- Ferro-vanadium	kg	15%	Free
7202.93.00	-- Ferro-niobium	kg	15%	Free
7202.99.00	-- Other	kg	15%	Free
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	15%	Free
7203.90.00	- Other	kg	15%	Free
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10.00	- Waste and scrap of cast iron	kg	15%	Free
	- Waste and scrap of alloy steel:			
7204.21.00	-- Of stainless steel	kg	15%	Free
7204.29.00	-- Other	kg	15%	Free
7204.30.00	- Waste and scrap of tinned iron or steel	kg	15%	Free
	- Other waste and scrap:			
7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	15%	Free
7204.49.00	-- Other	kg	15%	Free
7204.50.00	- Remelting scrap ingots	kg	15%	Free
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10.00	- Granules	kg	15%	Free
	- Powders:			
7205.21.00	-- Of alloy steel	kg	15%	Free
7205.29.00	-- Other	kg	15%	Free
	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	15%	Free
7206.90.00	- Other	kg	15%	Free
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	15%	Free
7207.12.00	-- Other, of rectangular (other than square) cross-section	kg	15%	Free
7207.19.00	-- Other	kg	15%	Free
7207.20.00	- Containing by weight 0.25% or more of carbon	kg	15%	Free
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.			
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief - Other, in coils, not further worked than hot-rolled, pickled:	kg	15%	Free
7208.25.00	-- Of a thickness of 4.75mm or more	kg	15%	Free
7208.26.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	15%	Free
7208.27.00	-- Of a thickness of less than 3mm - Other, in coils, not further worked than hot-rolled:	kg	15%	Free
7208.36.00	-- Of a thickness exceeding 10mm	kg	15%	Free
7208.37.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	15%	Free
7208.38.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	15%	Free
7208.39.00	-- Of a thickness of less than 3mm	kg	15%	Free
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief - Other, not in coils, not further worked than hot-rolled:	kg	15%	Free
7208.51.00	-- Of a thickness exceeding 10mm	kg	15%	Free
7208.52.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	15%	Free
7208.53.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	15%	Free
7208.54.00	-- Of a thickness of less than 3mm	kg	15%	Free
7208.90.00	- Other	kg	15%	Free
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
	- In coils, not further worked than cold-rolled (cold-reduced):			
7209.15.00	-- Of a thickness of 3mm or more	kg	15%	Free
7209.16.00	-- Of a thickness exceeding 1mm but less than 3mm	kg	15%	Free

7209.17.00	-- Of a thickness of 0.5mm or more but not exceeding 1mm	kg	15%	Free
7209.18.00	-- Of a thickness of less than 0.5mm	kg	15%	Free
	- Not in coils, not further worked than cold-rolled (cold-reduced):			
7209.25.00	-- Of a thickness of 3mm or more	kg	15%	Free
7209.26.00	-- Of a thickness exceeding 1mm but less than 3mm	kg	15%	Free
7209.27.00	-- Of a thickness of 0.5mm or more but not exceeding 1mm	kg	15%	Free
7209.28.00	-- Of a thickness of less than 0.5mm	kg	15%	Free
7209.90.00	- Other	kg	15%	Free
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.			
	- Plated or coated with tin:			
7210.11.00	-- Of a thickness of 0.5mm or more	kg	15%	Free
7210.12.00	-- Of a thickness of less than 0.5mm	kg	15%	Free
7210.20.00	- Plated or coated with lead, including terne-plate	kg	15%	Free
7210.30.00	- Electrolytically plated or coated with zinc	kg	15%	Free
	- Otherwise plated or coated with zinc:			
7210.41.00	-- Corrugated	kg	15%	Free
7210.49.00	-- Other	kg	15%	Free
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	15%	Free
	- Plated or coated with aluminium:			
7210.61.00	-- Plated or coated with aluminium-zinc alloys	kg	15%	Free
7210.69.00	-- Other	kg	15%	Free
7210.70.00	- Painted, varnished or coated with plastics	kg	15%	Free
7210.90.00	--- Other	kg	15%	Free
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.			
	- Not further worked than hot-rolled:			
7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	kg	15%	Free
7211.14.00	-- Other, of a thickness of 4.75mm or more	kg	15%	Free
7211.19.00	-- Other	kg	15%	Free
	- Not further worked than cold-rolled (cold-reduced):			
7211.23.00	-- Containing by weight less than 0.25% of carbon	kg	15%	Free

7211.29.00	-- Other	kg	15%	Free
7211.90.00	- Other	kg	15%	Free
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.			
7212.10.00	- Plated or coated with tin	kg	15%	Free
7212.20.00	- Electrolytically plated or coated with zinc	kg	15%	Free
7212.30.00	- Otherwise plated or coated with zinc	kg	15%	Free
7212.40.00	- Painted, varnished or coated with plastics	kg	15%	Free
7212.50.00	- Otherwise plated or coated	kg	15%	Free
7212.60.00	- Clad	kg	15%	Free
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	15%	Free
7213.20.00	- Other, of free-cutting steel	kg	15%	Free
	- Other:			
7213.91.00	-- Of circular cross-section measuring less than 14mm in diameter	kg	15%	Free
7213.99.00	-- Other	kg	15%	Free
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.10.00	- Forged	kg	15%	Free
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	15%	Free
7214.30.00	- Other, of free-cutting steel	kg	15%	Free
	- Other:			
7214.91.00	-- Of rectangular (other than square) cross-section	kg	15%	Free
7214.99.00	-- Other	kg	15%	Free
72.15	Other bars and rods of iron or non-alloy steel.			
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	15%	Free
7215.50.00	- Other, not further worked than cold-formed or cold-finished	kg	15%	Free
7215.90.00	- Other	kg	15%	Free
72.16	Angles, shapes and sections of iron or non-alloy steel.			
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm	kg	15%	Free

	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm:			
7216.21.00	-- L sections	kg	15%	Free
7216.22.00	-- T sections	kg	15%	Free
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more:			
7216.31.00	-- U sections	kg	15%	Free
7216.32.00	-- I sections	kg	15%	Free
7216.33.00	-- H sections	kg	15%	Free
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more	kg	15%	Free
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg	15%	Free
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.61.00	-- Obtained from flat-rolled products	kg	15%	Free
7216.69.00	-- Other	kg	15%	Free
	- Other:			
7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	kg	15%	Free
7216.99.00	-- Other	kg	15%	Free
72.17	Wire of iron or non-alloy steel.			
7217.10.00	- Not plated or coated, whether or not polished	kg	15%	Free
7217.20.00	- Plated or coated with zinc	kg	15%	Free
7217.30.00	- Plated or coated with other base metals	kg	15%	Free
7217.90.00	- Other	kg	15%	Free
	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%	Free
	- Other:			
7218.91.00	-- Of rectangular (other than square) cross-section	kg	15%	Free
7218.99.00	-- Other	kg	15%	Free
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 10mm	kg	15%	Free
7219.12.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	15%	Free

7219.13.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	15%	Free
7219.14.00	-- Of a thickness of less than 3mm	kg	15%	Free
	- Not further worked than hot-rolled, not in coils:			
7219.21.00	-- Of a thickness exceeding 10mm	kg	15%	Free
7219.22.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	15%	Free
7219.23.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	15%	Free
7219.24.00	-- Of a thickness of less than 3mm	kg	15%	Free
	- Not further worked than cold-rolled (cold-reduced):			
7219.31.00	-- Of a thickness of 4.75mm or more	kg	15%	Free
7219.32.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	15%	Free
7219.33.00	-- Of a thickness exceeding 1mm but less than 3mm	kg	15%	Free
7219.34.00	-- Of a thickness of 0.5mm or more but not exceeding 1mm	kg	15%	Free
7219.35.00	-- Of a thickness of less than 0.5mm	kg	15%	Free
7219.90.00	- Other	kg	15%	Free
72.20	Flat-rolled products of stainless steel, of a width of less than 600mm.			
	- Not further worked than hot-rolled:			
7220.11.00	-- Of a thickness of 4.75mm or more	kg	15%	Free
7220.12.00	-- Of a thickness of less than 4.75mm	kg	15%	Free
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	kg	15%	Free
7220.90.00	- Other	kg	15%	Free
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.			
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	15%	Free
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%	Free
7222.19.00	-- Other	kg	15%	Free
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg	15%	Free
7222.30.00	- Other bars and rods	kg	15%	Free
7222.40.00	- Angles, shapes and sections	kg	15%	Free
72.23	Wire of stainless steel.			

7223.00.00	Wire of stainless steel.	kg	20%	Free
	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%	Free
7224.90.00	- Other	kg	15%	Free
72.25	Flat-rolled products of other alloy steel, of a width of 600mm or more.			
	- Of silicon-electrical steel:			
7225.11.00	-- Grain-oriented	kg	15%	Free
7225.19.00	-- Other	kg	15%	Free
7225.30.00	- Other, not further worked than hot-rolled, in coils	kg	15%	Free
7225.40.00	- Other, not further worked than hot-rolled, not in coils	kg	15%	Free
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	kg	15%	Free
	- Other:			
7225.91.00	-- Electrolytically plated or coated with zinc	kg	15%	Free
7225.92.00	-- Otherwise plated or coated with zinc	kg	15%	Free
7225.99.00	-- Other	kg	15%	Free
72.26	Flat-rolled products of other alloy steel, of a width of less than 600mm.			
	- Of silicon-electrical steel:			
7226.11.00	-- Grain-oriented	kg	15%	Free
7226.19.00	-- Other	kg	15%	Free
7226.20.00	- Of high speed steel	kg	15%	Free
	- Other:			
7226.91.00	-- Not further worked than hot-rolled	kg	15%	Free
7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	kg	15%	Free
7226.99.00	-- Other	kg	15%	Free
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10.00	- Of high speed steel	kg	15%	Free
7227.20.00	- Of silico-manganese steel	kg	15%	Free
7227.90.00	- Other	kg	15%	Free
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.			

7228.10.00	- Bars and rods, of high speed steel	kg	15%	Free
7228.20.00	- Bars and rods, of silico-manganese steel	kg	15%	Free
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	15%	Free
7228.40.00	- Other bars and rods, not further worked than forged	kg	15%	Free
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	15%	Free
7228.60.00	- Other bars and rods	kg	15%	Free
7228.70.00	- Angles, shapes and sections	kg	15%	Free
7228.80.00	- Hollow drill bars and rods	kg	15%	Free
72.29	Wire of other alloy steel.			
7229.20.00	- Of silico-manganese steel :	kg	20%	Free
7229.90.00	- Other :	kg	20%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	15%	Free
7301.20.00	- Angles, shapes and sections	kg	15%	Free
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.			
7302.10.00	- Rails	kg	15%	Free
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	15%	Free
7302.40.00	- Fish-plates and sole plates	kg	15%	Free
7302.90.00	- Other	kg	15%	Free

73.03	Tubes, pipes and hollow profiles, of cast iron.			
7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	kg	15%	Free
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%	Free
7304.19.00	-- Other	kg	15%	Free
	- 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%	Free
7304.23.00	-- Other drill pipe	kg	15%	Free
7304.24.00	-- Other, of stainless steel	kg	15%	Free
7304.29.00	-- Other	kg	15%	Free
	- Other, of circular cross-section, of iron or non-alloy steel:			
7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%	Free
	-- Other			
7304.39.10	--- Water pipes with or without fittings .	kg	Free	Free
7304.39.90	--- Other	kg	15%	Free
	- Other, of circular cross-section, of stainless steel:			
7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%	Free
7304.49.00	-- Other	kg	15%	Free
	- Other, of circular cross-section, of other alloy steel:			
7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%	Free
7304.59.00	-- Other	kg	15%	Free
7304.90.00	- Other	kg	15%	Free
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.			
	- Line pipe of a kind used for oil or gas pipelines:			
7305.11.00	-- Longitudinally submerged arc welded	kg	15%	Free
7305.12.00	-- Other, longitudinally welded	kg	15%	Free
7305.19.00	-- Other	kg	15%	Free
7305.20.00	- Casing of a kind used in drilling for oil or gas	kg	15%	Free
	- Other, welded:			
7305.31.00	-- Longitudinally welded	kg	15%	Free
7305.39.00	-- Other	kg	15%	Free
7305.90.00	- Other	kg	15%	Free

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			
7306.11.00	-- Welded of stainless steel	kg	15%	Free
7306.19.00	-- Other	kg	15%	Free
	- Casing and tubing of a kind used in drilling for oil or gas			
7306.21.00	-- Welded of stainless steel	kg	15%	Free
7306.29.00	-- Other	kg	15%	Free
7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	kg	15%	Free
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	kg	15%	Free
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	kg	15%	Free
	- Other, welded, of non-circular cross-section			
7306.61.00	-- Of square or rectangular cross section	kg	15%	Free
7306.69.00	-- Of other non-circular cross-section	kg	15%	Free
7306.90.00	- Other	kg	15%	Free
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	..	15%	Free
7307.19.00	-- Other	..	15%	Free
	- Other, of stainless steel:			
7307.21.00	-- Flanges	..	15%	Free
7307.22.00	-- Threaded elbows, bends and sleeves	..	15%	Free
7307.23.00	-- Butt welding fittings	..	15%	Free
7307.29.00	-- Other	..	15%	Free
	- Other:			
7307.91.00	-- Flanges	..	15%	Free
7307.92.00	-- Threaded elbows, bends and sleeves	..	15%	Free
7307.93.00	-- Butt welding fittings	..	15%	Free
7307.99.00	-- Other	..	15%	Free

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	..	15%	Free
7308.20.00	- Towers and lattice masts	..	15%	Free
7308.30.00	- Doors, windows and their frames and thresholds for doors	..	15%	Free
7308.40.00	- Equipment for scaffolding, shuttering, propping or pitpropping	..	15%	Free
	- Other			
7308.90.10	--- Guttering, roofing and ridging structures	..	Free	Free
7308.90.20	--- Cyclone Ties	..	15%	Free
7308.90.90	--- Other	..	15%	Free
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 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7309.00.10	--- Water tanks	no	Free	Free
7309.00.90	--- Other	no	3%	Free
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 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	- Of a capacity of 50L or more			
7310.10.10	--- Water tanks, complete or broken down	no	Free	Free
7310.10.90	--- Other	no	3%	Free
	- Of a capacity of less than 50L:			
7310.21.00	-- Cans which are to be closed by soldering or crimping	no	Free	Free
7310.29.00	-- Other	no	3%	Free
73.11	Containers for compressed or liquefied gas, of iron or steel.			
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	no	Free	Free

73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10.00	- Stranded wire, ropes and cables	kg	Free	Free
7312.90.00	- Other	kg	Free	Free
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.			
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	Free	Free
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	15%	Free
	-- Other woven cloth, of stainless steel :			
7314.14.10	--- Of a kind used as insect screens	kg	15%	Free
7314.14.90	--- Other	kg	15%	Free
7314.19.00	-- Other	kg	15%	Free
	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm² or more			
7314.20.10	--- Fencing	kg	20%	Free
7314.20.20	--- Netting	kg	Free	Free
7314.20.90	--- Other	kg	15%	Free
	- Other grill, netting and fencing, welded at the intersection:			
	-- Plated or coated with zinc			
7314.31.10	--- Fencing	kg	20%	Free
7314.31.20	--- Netting	kg	Free	Free
7314.31.90	--- Other	kg	15%	Free
	-- Other :			
7314.39.10	--- Wire mesh for concrete reinforcement	kg	15%	Free
7314.39.90	--- Other	kg	15%	Free
	- Other cloth, grill, netting and fencing:			
	-- Plated or coated with zinc			
7314.41.10	--- Fencing	kg	20%	Free
7314.41.20	--- Netting	kg	Free	Free

7314.41.90	--- Other	kg	15%	Free
	-- Coated with plastics			
7314.42.10	--- Fencing	kg	20%	Free
7314.42.20	--- Netting	kg	Free	Free
7314.42.90	--- Other	kg	15%	Free
	-- Other			
7314.49.10	--- Fencing	kg	20%	Free
7314.49.20	--- Netting	kg	Free	Free
7314.49.90	--- Other	kg	15%	Free
7314.50.00	- Expanded metal	kg	15%	Free
73.15	Chain and parts thereof, of iron or steel.			
	- Articulated link chain and parts thereof:			
7315.11.00	-- Roller chain	..	Free	Free
7315.12.00	-- Other chain	..	Free	Free
7315.19.00	-- Parts	..	Free	Free
7315.20.00	- Skid chain	..	Free	Free
	- Other chain:			
7315.81.00	-- Stud-link	..	Free	Free
7315.82.00	-- Other, welded link	..	Free	Free
7315.89.00	-- Other	..	Free	Free
7315.90.00	- Other parts	..	Free	Free
73.16	Anchors, grapnels and parts thereof, of iron or steel.			
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	..	Free	Free
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.			
7317.00.10	--- For fixing of container for exporting local produce	kg	Free	Free
7317.00.90	--- Other	kg	15%	Free
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%	Free
7318.12.00	-- Other wood screws	kg	15%	Free
7318.13.00	-- Screw hooks and screw rings	kg	15%	Free
7318.14.00	-- Self-tapping screws	kg	15%	Free

7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	kg	15%	Free
7318.16.00	-- Nuts	kg	15%	Free
7318.19.00	-- Other	kg	15%	Free
	- Non-threaded articles:			
7318.21.00	-- Spring washers and other lock washers	kg	15%	Free
7318.22.00	-- Other washers	kg	15%	Free
7318.23.00	-- Rivets	kg	15%	Free
7318.24.00	-- Cotters and cotter-pins	kg	15%	Free
7318.29.00	-- Other	kg	15%	Free
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	..	15%	Free
7319.90.00	- Other	..	15%	Free
73.20	Springs and leaves for springs, of iron or steel.			
	- Leaf-springs and leaves therefor			
7320.10.10	--- For vehicles of Chapter 87	no	20%	Free
7320.10.90	--- Other	..	15%	Free
	- Helical springs			
7320.20.10	--- For vehicles of Chapter 87	no	20%	Free
7320.20.90	--- Other	..	15%	Free
	- Other			
7320.90.10	--- For vehicles of Chapter 87	no	20%	Free
7320.90.90	--- Other	..	15%	Free
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:			
7321.11.00	-- For gas fuel or for both gas and other fuels	no	15%	Free
7321.12.00	-- For liquid fuel	no	15%	Free
7321.19.00	-- Other, including appliances for solid fuel	no	15%	Free
	- Other appliances:			
7321.81.00	-- For gas fuel or for both gas and other fuels	no	15%	Free
7321.82.00	-- For liquid fuel	no	15%	Free
7321.89.00	-- Other, including appliances for solid fuel	no	15%	Free

7321.90.00	- Parts	..	15%	Free
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	..	3%	Free
7322.19.00	-- Other	..	3%	Free
7322.90.00	- Other	..	3%	Free
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.			
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	..	15%	Free
	- Other:			
7323.91.00	-- Of cast iron, not enamelled	..	15%	Free
7323.92.00	-- Of cast iron, enamelled	..	15%	Free
7323.93.00	-- Of stainless steel	..	15%	Free
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	..	15%	Free
7323.99.00	-- Other	..	15%	Free
73.24	Sanitary ware and parts thereof, of iron or steel.			
7324.10.00	- Sinks and wash basins, of stainless steel	no	15%	Free
	- Baths:			
7324.21.00	-- Of cast iron, whether or not enamelled	no	15%	Free
7324.29.00	-- Other	no	15%	Free
7324.90.00	- Other, including parts	..	15%	Free
73.25	Other cast articles of iron or steel.			
7325.10.00	- Of non-malleable cast iron	kg	15%	Free
	- Other:			
7325.91.00	-- Grinding balls and similar articles for mills	kg	15%	Free
7325.99.00	-- Other	kg	15%	Free
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%	Free
7326.19.00	-- Other	kg	15%	Free
7326.20.00	- Articles of iron or steel wire	kg	15%	Free

7326.90.00	- Other	kg	15%	Free
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Chapter 74 - Copper and articles thereof

Notes

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

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
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 :

- the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- 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 28.48.

(d) Bars and rods

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

or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) Profiles

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

(f) Wire

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

In the case of heading 74.14, however, 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.

(g) Plates, sheets, strip and foil

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

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

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

(h) Tubes and pipes

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

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

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

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and

- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

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

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

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

(d) Copper-nickel base alloys

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
74.01	Copper mattes; cement copper (precipitated copper).			
7401.00.00	Copper mattes; cement copper (precipitated copper).	..	15%	Free
74.02	Unrefined copper; copper anodes for electrolytic refining.			
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	..	15%	Free
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper:			
7403.11.00	-- Cathodes and sections of cathodes	..	15%	Free
7403.12.00	-- Wire-bars	..	15%	Free
7403.13.00	-- Billets	..	15%	Free
7403.19.00	-- Other	..	15%	Free
	- Copper alloys:			
7403.21.00	-- Copper-zinc base alloys (brass)	..	15%	Free
7403.22.00	-- Copper-tin base alloys (bronze)	..	15%	Free
7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	..	15%	Free
74.04	Copper waste and scrap.			
7404.00.00	Copper waste and scrap.	..	15%	Free
74.05	Master alloys of copper.			
7405.00.00	Master alloys of copper.	kg	15%	Free
74.06	Copper powders and flakes.			

7406.10.00	- Powders of non-lamellar structure	kg	15%	Free
7406.20.00	- Powders of lamellar structure; flakes	kg	15%	Free
74.07	Copper bars, rods and profiles.			
7407.10.00	- Of refined copper	kg	15%	Free
	- Of copper alloys:			
7407.21.00	-- Of copper-zinc base alloys (brass)	kg	15%	Free
7407.29.00	-- Other	kg	15%	Free
74.08	Copper wire.			
	- Of refined copper:			
7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6mm	kg	15%	Free
7408.19.00	-- Other	kg	15%	Free
	- Of copper alloys:			
7408.21.00	-- Of copper-zinc base alloys (brass)	kg	15%	Free
7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15%	Free
7408.29.00	-- Other	kg	15%	Free
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.			
	- Of refined copper:			
7409.11.00	-- In coils	kg	15%	Free
7409.19.00	-- Other	kg	15%	Free
	- Of copper-zinc base alloys (brass):			
7409.21.00	-- In coils	kg	15%	Free
7409.29.00	-- Other	kg	15%	Free
	- Of copper-tin base alloys (bronze):			
7409.31.00	-- In coils	kg	15%	Free
7409.39.00	-- Other	kg	15%	Free
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15%	Free
7409.90.00	- Of other copper alloys	kg	15%	Free
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 0.15mm.			
	- Not backed:			
7410.11.00	-- Of refined copper	kg	15%	Free
7410.12.00	-- Of copper alloys	kg	15%	Free
	- Backed:			
7410.21.00	-- Of refined copper	kg	15%	Free

7410.22.00	-- Of copper alloys	kg	15%	Free
74.11	Copper tubes and pipes.			
7411.10.00	- Of refined copper	kg	15%	Free
	- Of copper alloys:			
7411.21.00	-- Of copper-zinc base alloys (brass)	kg	15%	Free
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15%	Free
7411.29.00	-- Other	kg	15%	Free
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
7412.10.00	- Of refined copper	kg	15%	Free
7412.20.00	- Of copper alloys	kg	15%	Free
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.			
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	15%	Free
[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%	Free
	- Other articles, not threaded:			
7415.21.00	-- Washers (including spring washers)	kg	15%	Free
7415.29.00	-- Other	kg	15%	Free
	- Other threaded articles:			
7415.33.00	-- Screws; bolts and nuts	kg	15%	Free
7415.39.00	-- Other	kg	15%	Free
[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.			
7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	..	15%	Free
7418.20.00	- Sanitary ware and parts thereof	..	15%	Free
74.19	Other articles of copper.			
7419.10.00	- Chain and parts thereof	kg	15%	Free

	- Other:			
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	kg	15%	Free
7419.99.00	-- Other	kg	15%	Free

Chapter 75 - Nickel and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Nickel, not alloyed

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

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) Nickel alloys

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

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10.00	- Nickel mattes	kg	15%	Free
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	15%	Free
75.02	Unwrought nickel.			
7502.10.00	- Nickel, not alloyed	kg	15%	Free
7502.20.00	- Nickel alloys	kg	15%	Free

75.03	Nickel waste and scrap.			
7503.00.00	Nickel waste and scrap.	kg	15%	Free
75.04	Nickelpowders and flakes.			
7504.00.00	Nickelpowders and flakes.	kg	15%	Free
75.05	Nickel bars, rods, profiles and wire.			
	- Bars, rods and profiles:			
7505.11.00	-- Of nickel, not alloyed	kg	15%	Free
7505.12.00	-- Of nickel alloys	kg	15%	Free
	- Wire:			
7505.21.00	-- Of nickel, not alloyed	kg	15%	Free
7505.22.00	-- Of nickel alloys	kg	15%	Free
75.06	Nickel plates, sheets, strip and foil.			
7506.10.00	- Of nickel, not alloyed	kg	15%	Free
7506.20.00	- Of nickel alloys	kg	15%	Free
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	15%	Free
7507.12.00	-- Of nickel alloys	kg	15%	Free
7507.20.00	- Tube or pipe fittings	kg	15%	Free
75.08	Other articles of nickel.			
	- Cloth, grill and netting, of nickel wire :			
7508.10.10	--- Of a kind used as insect screens	Kg	15%	Free
7508.10.90	--- Other	kg	15%	Free
7508.90.00	- Other	kg	15%	Free

Chapter 76 - Aluminium and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.	

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) 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 Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
76.01	Unwrought aluminium.			
7601.10.00	- Aluminium, not alloyed	kg	15%	Free
7601.20.00	- Aluminium alloys	kg	15%	Free
76.02	Aluminium waste and scrap.			
7602.00.00	Aluminium waste and scrap.	kg	15%	Free
76.03	Aluminium powders and flakes.			
7603.10.00	- Powders of non-lamellar structure	kg	15%	Free
7603.20.00	- Powders of lamellar structure; flakes	kg	15%	Free
76.04	Aluminium bars, rods and profiles.			
7604.10.00	- Of aluminium, not alloyed	kg	15%	Free
	- Of aluminium alloys:			
7604.21.00	-- Hollow profiles	kg	15%	Free
7604.29.00	-- Other	kg	15%	Free
76.05	Aluminium wire.			
	- Of aluminium, not alloyed:			
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7mm	kg	15%	Free
7605.19.00	-- Other	kg	15%	Free
	- Of aluminium alloys:			
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7mm	kg	15%	Free
7605.29.00	-- Other	kg	15%	Free
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.			
	- Rectangular (including square):			
7606.11.00	-- Of aluminium, not alloyed	kg	15%	Free

7606.12.00	-- Of aluminium alloys	kg	15%	Free
	- Other:			
7606.91.00	-- Of aluminium, not alloyed	kg	15%	Free
7606.92.00	-- Of aluminium alloys	kg	15%	Free
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 0.2mm.			
	- Not backed:			
7607.11.00	-- Rolled but not further worked	kg	15%	Free
7607.19.00	-- Other	kg	Free	Free
7607.20.00	- Backed	kg	15%	Free
76.08	Aluminium tubes and pipes.			
7608.10.00	- Of aluminium, not alloyed	kg	15%	Free
7608.20.00	- Of aluminium alloys	kg	15%	Free
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).			
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	15%	Free
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	no	15%	Free
	- Other			
7610.90.10	--- Guttering, ridging and roofing structures	kg	Free	Free
7610.90.90	--- Other	kg	15%	Free
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	no	3%	Free

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 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7612.10.00	- Collapsible tubular containers	no	3%	Free
7612.90.00	- Other	no	3%	Free
76.13	Aluminium containers for compressed or liquefied gas.			
7613.00.00	Aluminium containers for compressed or liquefied gas.	no	Free	Free
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
7614.10.00	- With steel core	kg	Free	Free
	- Other			
7614.90.10	--- Wire, barbed, plain fencing	kg	Free	Free
7614.90.90	--- Other	kg	Free	Free
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.			
7615.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	..	15%	Free
7615.20.00	- Sanitary ware and parts thereof	..	15%	Free
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%	Free
	- Other:			
	-- Cloth, grill, netting and fencing, of aluminium wire			
7616.91.10	--- Barbed Wire for fencing	kg	Free	Free
7616.91.20	--- Wire netting	kg	Free	Free
7616.91.30	--- Of a kind used as insect screens	kg	15%	Free
7616.91.90	--- Other	kg	15%	Free
7616.99.00	-- Other	kg	15%	Free

Chapter 77 (Reserved for possible future use in the Harmonized System)

Chapter 78 - Lead and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

1.- In this Chapter the expression “refined lead” means:

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

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
78.01	Unwrought lead.			
7801.10.00	- Refined lead	kg	15%	Free
	- Other:			
7801.91.00	-- Containing by weight antimony as the principal other element	kg	15%	Free
7801.99.00	-- Other	kg	15%	Free
78.02	Lead waste and scrap.			
7802.00.00	Lead waste and scrap.	kg	15%	Free
[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 0.2mm	kg	15%	Free
7804.19.00	-- Other	kg	15%	Free
7804.20.00	- Powders and flakes	kg	15%	Free
[78.05]				
78.06	Other articles of lead.			
7806.00.00	Other articles of lead.	kg	15%	Free

Chapter 79 - Zinc and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

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

(c) Zinc dust

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
79.01	Unwrought zinc.			
	- Zinc, not alloyed:			
7901.11.00	-- Containing by weight 99.99% or more of zinc	kg	15%	Free
7901.12.00	-- Containing by weight less than 99.99% of zinc	kg	15%	Free
7901.20.00	- Zinc alloys	kg	15%	Free
79.02	Zinc waste and scrap.			
7902.00.00	Zinc waste and scrap.	kg	15%	Free
79.03	Zinc dust, powders and flakes.			
7903.10.00	- Zinc dust	kg	15%	Free
7903.90.00	- Other	kg	15%	Free
79.04	Zinc bars, rods, profiles and wire.			
7904.00.00	Zinc bars, rods, profiles and wire.	kg	15%	Free
79.05	Zinc plates, sheets, strip and foil.			
7905.00.00	Zinc plates, sheets, strip and foil.	kg	15%	Free
[79.06]				
79.07	Other articles of zinc.			
7907.00.10	--- Guttering , ridging and roofing.	kg	Free	Free
7907.00.90	--- Other	Kg	15%	Free

Chapter 80 - Tin and articles thereof**Notes.**

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

(a) Bars and rods

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

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

Headings 80.04 and 80.05 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.

Subheading Note.

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

(a) Tin, not alloyed

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

TABLE - Other elements

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

(b) Tin alloys

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
80.01	Unwrought tin.			
8001.10.00	- Tin, not alloyed	kg	15%	Free
8001.20.00	- Tin alloys	kg	15%	Free
80.02	Tin waste and scrap.			
8002.00.00	Tin waste and scrap.	kg	15%	Free
80.03	Tin bars, rods, profiles and wire.			
8003.00.00	Tin bars, rods, profiles and wire.	kg	15%	Free
[80.04]				
[80.05]				
[80.06]				
80.07	Other articles of tin.			
8007.00.00	Other articles of tin.	kg	15%	Free

Chapter 81 - Other base metals; cermets; articles thereof

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.10.00	- Powders	..	15%	Free
	- Other:			

8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	..	15%	Free
8101.96.00	-- Wire	..	15%	Free
8101.97.00	-- Waste and scrap	..	15%	Free
8101.99.00	-- Other	..	15%	Free
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.10.00	- Powders	..	15%	Free
	- Other:			
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	..	15%	Free
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	..	15%	Free
8102.96.00	-- Wire	..	15%	Free
8102.97.00	-- Waste and scrap	..	15%	Free
8102.99.00	-- Other	..	15%	Free
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	..	15%	Free
8103.30.00	- Waste and scrap	..	15%	Free
8103.90.00	- Other	..	15%	Free
81.04	Magnesium and articles thereof, including waste and scrap.			
	- Unwrought magnesium:			
8104.11.00	-- Containing at least 99.8% by weight of magnesium	..	15%	Free
8104.19.00	-- Other	..	15%	Free
8104.20.00	- Waste and scrap	..	15%	Free
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	..	15%	Free
8104.90.00	- Other	..	15%	Free
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	..	15%	Free
8105.30.00	- Waste and scrap	..	15%	Free
8105.90.00	- Other	..	15%	Free

81.06	Bismuth and articles thereof, including waste and scrap.			
8106.00.00	Bismuth and articles thereof, including waste and scrap.	..	15%	Free
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.20.00	- Unwrought cadmium; powders	..	15%	Free
8107.30.00	- Waste and scrap	..	15%	Free
8107.90.00	- Other	..	15%	Free
81.08	Titanium and articles thereof, including waste and scrap.			
8108.20.00	- Unwrought titanium; powders	..	15%	Free
8108.30.00	- Waste and scrap	..	15%	Free
8108.90.00	- Other	..	15%	Free
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.20.00	- Unwrought zirconium; powders	..	15%	Free
8109.30.00	- Waste and scrap	..	15%	Free
8109.90.00	- Other	..	15%	Free
81.10	Antimony and articles thereof, including waste and scrap.			
8110.10.00	- Unwrought antimony; powders	..	15%	Free
8110.20.00	- Waste and scrap	..	15%	Free
8110.90.00	- Other	..	15%	Free
81.11	Manganese and articles thereof, including waste and scrap.			
8111.00.00	Manganese and articles thereof, including waste and scrap.	..	15%	Free
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
	- Beryllium:			
8112.12.00	-- Unwrought; powders	kg	15%	Free
8112.13.00	-- Waste and scrap	kg	15%	Free
8112.19.00	-- Other	kg	15%	Free
	- Chromium:			
8112.21.00	-- Unwrought; powders	kg	15%	Free

8112.22.00	-- Waste and scrap	kg	15%	Free
8112.29.00	-- Other	kg	15%	Free
	- Thallium:			
8112.51.00	-- Unwrought; powders	kg	15%	Free
8112.52.00	-- Waste and scrap	kg	15%	Free
8112.59.00	-- Other	kg	15%	Free
	- Other:			
8112.92.00	-- Unwrought; waste and scrap; powders	kg	15%	Free
8112.99.00	-- Other	kg	15%	Free
81.13	Cermets and articles thereof, including waste and scrap.			
8113.00.00	Cermets and articles thereof, including waste and scrap.	kg	15%	Free

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

Notes.

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

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
- 3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	Free	Free
8201.30.00	- Mattocks, picks, hoes and rakes	..	Free	Free
8201.40.00	- Axes, bill hooks and similar hewing tools	..	Free	Free
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	..	Free	Free
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	..	Free	Free
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	..	Free	Free
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10.00	- Hand saws	..	3%	Free
8202.20.00	- Band saw blades	..	3%	Free
	- Circular saw blades (including slitting or slotting saw blades):			
8202.31.00	-- With working part of steel	..	3%	Free
8202.39.00	-- Other, including parts	..	3%	Free
8202.40.00	- Chain saw blades	..	Free	Free
	- Other saw blades :			
8202.91.00	-- Straight saw blades, for working metal	..	3%	Free
8202.99.00	-- Other	..	3%	Free
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	..	3%	Free
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	..	3%	Free
8203.30.00	- Metal cutting shears and similar tools	..	3%	Free
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	..	3%	Free
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	..	3%	Free
8204.12.00	-- Adjustable	..	3%	Free
8204.20.00	- Interchangeable spanner sockets, with or without handles	..	3%	Free

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; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10.00	- Drilling, threading or tapping tools	..	3%	Free
8205.20.00	- Hammers and sledge hammers	..	3%	Free
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	..	3%	Free
8205.40.00	- Screwdrivers	..	3%	Free
	- Other hand tools (including glaziers' diamonds):			
8205.51.00	-- Household tools	..	3%	Free
8205.59.00	-- Other	..	3%	Free
8205.60.00	- Blow lamps	..	3%	Free
8205.70.00	- Vices, clamps and the like	..	3%	Free
8205.90.00	- Other, including sets of articles of two or more of subheadings of this heading	..	3%	Free
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.			
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	..	3%	Free
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	..	Free	Free
8207.19.00	-- Other, including parts	..	Free	Free
8207.20.00	- Dies for drawing or extruding metal	..	Free	Free
8207.30.00	- Tools for pressing, stamping or punching	..	Free	Free
8207.40.00	- Tools for tapping or threading	..	Free	Free
8207.50.00	- Tools for drilling, other than for rock drilling	..	Free	Free
8207.60.00	- Tools for boring or broaching	..	Free	Free
8207.70.00	- Tools for milling	..	Free	Free
8207.80.00	- Tools for turning	..	Free	Free
8207.90.00	- Other interchangeable tools	..	Free	Free
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10.00	- For metal working	..	Free	Free

8208.20.00	- For wood working	..	Free	Free
8208.30.00	- For kitchen appliances or for machines used by the food industry	..	Free	Free
8208.40.00	- For agricultural, horticultural or forestry machines	..	Free	Free
8208.90.00	- Other	..	Free	Free
82.09	Plates, sticks, tips and the like for tools, unmounted, of cermets.			
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	..	Free	Free
82.10	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.			
8210.00.00	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.	..	Free	Free
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 - Other:	..	15%	Free
8211.91.00	-- Table knives having fixed blades	..	15%	Free
8211.92.00	-- Other knives having fixed blades	..	15%	Free
8211.93.00	-- Knives having other than fixed blades	..	15%	Free
8211.94.00	-- Blades	..	15%	Free
8211.95.00	-- Handles of base metal	..	15%	Free
82.12	Razors and razor blades (including razor blade blanks in strips).			
8212.10.00	- Razors	..	15%	Free
8212.20.00	- Safety razor blades, including razor blade blanks in strips	..	15%	Free
8212.90.00	- Other parts	..	15%	Free
82.13	Scissors, tailors' shears and similar shears, and blades therefor.			
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	..	15%	Free
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).			
	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor :			
8214.10.10	--- Pencil Sharpener	..	15%	Free
8214.10.90	--- Other	..	15%	Free

8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	..	15%	Free
8214.90.00	- Other	..	15%	Free
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	..	15%	Free
8215.20.00	- Other sets of assorted articles	..	15%	Free
	- Other:			
8215.91.00	-- Plated with precious metal	..	15%	Free
8215.99.00	-- Other	..	15%	Free

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 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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.			
8301.10.00	- Padlocks	..	15%	Free
8301.20.00	- Locks of a kind used for motor vehicles	..	20%	Free
8301.30.00	- Locks of a kind used for furniture	..	15%	Free
8301.40.00	- Other locks	..	15%	Free
8301.50.00	- Clasps and frames with clasps, incorporating locks	..	15%	Free
8301.60.00	- Parts	..	15%	Free
8301.70.00	- Keys presented separately	..	15%	Free

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 similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
8302.10.00	- Hinges	..	15%	Free
8302.20.00	- Castors	..	15%	Free
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	..	15%	Free
	- Other mountings, fittings and similar articles:			
8302.41.00	-- Suitable for buildings	..	15%	Free
8302.42.00	-- Other, suitable for furniture	..	15%	Free
8302.49.00	-- Other	..	15%	Free
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	..	15%	Free
8302.60.00	- Automatic door closers	..	15%	Free
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.			
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	..	15%	Free
83.04	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.			
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.	..	15%	Free
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.			
8305.10.00	- Fittings for loose-leaf binders or files	..	15%	Free
8305.20.00	- Staples in strips	..	15%	Free
8305.90.00	- Other, including parts	..	15%	Free
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.			
8306.10.00	- Bells, gongs and the like	..	15%	Free
	- Statuettes and other ornaments:			
8306.21.00	-- Plated with precious metal	..	15%	Free

8306.29.00	-- Other	..	15%	Free
8306.30.00	- Photograph, picture or similar frames; mirrors	..	15%	Free
83.07	Flexible tubing of base metal, with or without fittings.			
8307.10.00	- Of iron or steel	..	15%	Free
8307.90.00	- Of other base metal	..	15%	Free
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10.00	- Hooks, eyes and eyelets	..	15%	Free
8308.20.00	- Tubular or bifurcated rivets	..	15%	Free
8308.90.00	- Other, including parts	..	15%	Free
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.			
8309.10.00	- Crown corks	..	Free	Free
8309.90.00	- Other	..	Free	Free
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.			
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	..	15%	Free
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.			
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	..	15%	Free
8311.20.00	- Cored wire of base metal, for electric arc-welding	..	15%	Free
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	..	15%	Free
8311.90.00	- Other, including parts	..	15%	Free

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 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

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, 84.85, 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;
- (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 84.85 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

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

Chapter 84 - Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

- 1.- This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 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; or
 - (g) 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 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

 - (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) Grain dampening machines (heading 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

 - (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

 - (a) Ink-jet printing machines (heading 84.43); or
 - (b) Water-jet cutting machines (heading 84.56).
- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means :
- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :
- (a) It is of a kind solely or principally used in an automatic data processing system;
 - (b) It is connectable to the central processing unit either directly or through one or more other units; and
 - (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 84.71.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.
- Other steel balls are to be classified in heading 73.26.
- 7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as 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.
- 8.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 9.- (A) Notes 8 (a) and 8 (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 cover photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit board or other electronic components onto the flat panel. The expression “flat panel display “ does not cover cathode-ray tube technology.

© 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 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2.- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10.00	- Nuclear reactors	..	3%	Free
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	..	3%	Free
8401.30.00	- Fuel elements (cartridges), non-irradiated	..	3%	Free
8401.40.00	- Parts of nuclear reactors	..	3%	Free
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 :			
8402.11.00	-- Watertube boilers with a steam production exceeding 45t per hour	no	3%	Free
8402.12.00	-- Watertube boilers with a steam production not exceeding 45t per hour	no	3%	Free
8402.19.00	-- Other vapour generating boilers, including hybrid	no	3%	Free

8402.20.00	- Super-heated water boilers	no	3%	Free
8402.90.00	- Parts	..	3%	Free
84.03	Central heating boilers other than those of heading 84.02.			
8403.10.00	- Boilers	no	3%	Free
8403.90.00	- Parts	..	3%	Free
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.			
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	..	3%	Free
8404.20.00	- Condensers for steam or other vapour power units	..	3%	Free
8404.90.00	- Parts	..	3%	Free
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.			
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	..	3%	Free
8405.90.00	- Parts	..	3%	Free
84.06	Steam turbines and other vapour turbines.			
8406.10.00	- Turbines for marine propulsion	no	3%	Free
	- Other turbines :			
8406.81.00	-- Of an output exceeding 40 MW	no	3%	Free
8406.82.00	-- Of an output not exceeding 40 MW	no	3%	Free
8406.90.00	- Parts	..	3%	Free
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10.00	- Aircraft engines	no	3%	Free
	- Marine propulsion engines:			
	-- Outboard motors			
8407.21.10	--- Not exceeding 30horse power	no	Free	Free
8407.21.90	--- Other	no	3%	Free

8407.29.00	-- Other	no	3%	Free
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31.00	-- Of a cylinder capacity not exceeding 50cc	no	15%	Free
8407.32.00	-- Of a cylinder capacity exceeding 50cc but not exceeding 250cc	no	20%	Free
8407.33.00	-- Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc	no	20%	Free
8407.34.00	-- Of a cylinder capacity exceeding 1,000cc	no	20%	Free
8407.90.00	- Other engines	no	15%	Free
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
	- Marine propulsion engines			
8408.10.10	--- Not exceeding 30 horse power	no	Free	Free
8408.10.90	--- Other	no	3%	Free
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	no	3%	Free
8408.90.00	- Other engines	no	3%	Free
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
8409.10.00	- For aircraft engines	..	Free	Free
	- Other:			
	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines			
8409.91.10	--- For engines of vehicles of Chapter 87	..	20%	Free
8409.91.90	--- For other engines	..	15%	Free
	-- Other			
8409.99.10	--- For engines of vehicles of Chapter 87	..	20%	Free
8409.99.90	--- For other engines	..	15%	Free
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	no	3%	Free
8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000kW	no	3%	Free

8410.13.00	-- Of a power exceeding 10,000kW	no	3%	Free
8410.90.00	- Parts, including regulators	..	3%	Free
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
	- Turbo-jets:			
8411.11.00	-- Of a thrust not exceeding 25kN	..	3%	Free
8411.12.00	-- Of a thrust exceeding 25kN	..	3%	Free
	- Turbo-propellers:			
8411.21.00	-- Of a power not exceeding 1,100kW	..	3%	Free
8411.22.00	-- Of a power exceeding 1,100kW	..	3%	Free
	- Other gas turbines:			
8411.81.00	-- Of a power not exceeding 5,000kW	..	3%	Free
8411.82.00	-- Of a power exceeding 5,000kW	..	3%	Free
	- Parts:			
8411.91.00	-- Of turbo-jets or turbo-propellers	..	3%	Free
8411.99.00	-- Other	..	3%	Free
84.12	Other engines and motors.			
8412.10.00	- Reaction engines other than turbo-jets	..	3%	Free
	- Hydraulic power engines and motors:			
8412.21.00	-- Linear acting (cylinders)	..	3%	Free
8412.29.00	-- Other	..	3%	Free
	- Pneumatic power engines and motors:			
8412.31.00	-- Linear acting (cylinders)	..	3%	Free
8412.39.00	-- Other	..	3%	Free
8412.80.00	- Other	..	3%	Free
8412.90.00	- Parts	..	3%	Free
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	no	3%	Free
	-- Other			

8413.19.10	--- Water Pumps	no	Free	Free
8413.19.90	--- Other	no	3%	Free
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	no	3%	Free
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	no	3%	Free
8413.40.00	- Concrete pumps	no	3%	Free
8413.50.00	- Other reciprocating positive displacement pumps	no	3%	Free
8413.60.00	- Other rotary positive displacement pumps	no	3%	Free
8413.70.00	- Other centrifugal pumps	no	3%	Free
	- Other pumps; liquid elevators:			
8413.81.00	-- Pumps	no	3%	Free
8413.82.00	-- Liquid elevators	no	3%	Free
	- Parts:			
8413.91.00	-- Of pumps	..	3%	Free
8413.92.00	-- Of liquid elevators	..	3%	Free
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.			
8414.10.00	- Vacuum pumps	no	3%	Free
8414.20.00	- Hand- or foot-operated air pumps	no	3%	Free
8414.30.00	- Compressors of a kind used in refrigerating equipment	no	3%	Free
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	no	3%	Free
	- Fans:			
8414.51.00	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	no	3%	Free
8414.59.00	-- Other	no	3%	Free
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120cm	no	3%	Free
8414.80.00	- Other	no	3%	Free
8414.90.00	- Parts	..	3%	Free

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	- Window or wall types, self-contained or “split-system”	no	3%	Free
8415.20.00	- Of a kind used for persons, in motor vehicles	no	3%	Free
	- Other:			
8415.81.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	no	3%	Free
8415.82.00	-- Other, incorporating a refrigerating unit	no	3%	Free
8415.83.00	-- Not incorporating a refrigerating unit	no	3%	Free
8415.90.00	- Parts	..	3%	Free
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
8416.10.00	- Furnace burners for liquid fuel	..	3%	Free
8416.20.00	- Other furnace burners, including combination burners	..	3%	Free
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	..	3%	Free
8416.90.00	- Parts	..	3%	Free
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	..	3%	Free
8417.20.00	- Bakery ovens, including biscuit ovens	..	3%	Free
8417.80.00	- Other	..	3%	Free
8417.90.00	- Parts	..	3%	Free
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	no	3%	Free
	- Refrigerators, household type:			
8418.21.00	-- Compression-type	no	3%	Free

8418.29.00	-- Other	no	3%	Free
8418.30.00	- Freezers of the chest type, not exceeding 800 l capacity	no	3%	Free
8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity	no	3%	Free
8418.50.00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	no	3%	Free
	- Other refrigerating or freezing equipment; heat pumps:			
8418.61.00	-- Compression type units whose condensers are heat exchangers	no	3%	Free
8418.69.00	-- Other	no	3%	Free
	- Parts:			
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	..	3%	Free
8418.99.00	-- Other	..	3%	Free
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
	- Instantaneous or storage water heaters, non-electric:			
8419.11.00	-- Instantaneous gas water heaters	..	3%	Free
8419.19.00	-- Other	..	3%	Free
8419.20.00	- Medical, surgical or laboratory sterilisers	..	3%	Free
	- Dryers:			
8419.31.00	-- For agricultural products	..	3%	Free
8419.32.00	-- For wood, paper pulp, paper or paperboard	..	3%	Free
8419.39.00	-- Other	..	3%	Free
8419.40.00	- Distilling or rectifying plant	..	3%	Free
8419.50.00	- Heat exchange units	..	3%	Free
8419.60.00	- Machinery for liquefying air or other gases	..	3%	Free
	- Other machinery, plant and equipment:			

8419.81.00	-- For making hot drinks or for cooking or heating food	..	3%	Free
8419.89.00	-- Other	..	3%	Free
8419.90.00	- Parts	..	3%	Free
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10.00	- Calendering or other rolling machines	..	3%	Free
	- Parts:			
8420.91.00	-- Cylinders	..	3%	Free
8420.99.00	-- Other	..	3%	Free
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
	- Centrifuges, including centrifugal dryers:			
8421.11.00	-- Cream separators	..	3%	Free
8421.12.00	-- Clothes-dryers	..	3%	Free
8421.19.00	-- Other	..	15%	Free
	- Filtering or purifying machinery and apparatus for liquids:			
8421.21.00	-- For filtering or purifying water	..	3%	Free
8421.22.00	-- For filtering or purifying beverages other than water	..	3%	Free
8421.23.00	-- Oil or petrol-filters for internal combustion engines	..	20%	Free
8421.29.00	-- Other	..	3%	Free
	- Filtering or purifying machinery and apparatus for gases:			
	-- Intake air filters for internal combustion engines			
8421.31.10	--- For motor vehicles of subheading No 8701.9010	..	20%	Free
8421.31.90	--- Other	..	15%	Free
8421.39.00	-- Other	..	15%	Free
	- Parts:			
8421.91.00	-- Of centrifuges, including centrifugal dryers	..	15%	Free
8421.99.00	-- Other	..	15%	Free

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 machinery); machinery for aerating beverages.			
	- Dish washing machines:			
8422.11.00	-- Of the household type	no	15%	Free
8422.19.00	--Other	no	3%	Free
8422.20.00	- Machinery for cleaning or drying bottles or other containers	no	3%	Free
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	no	3%	Free
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	no	3%	Free
8422.90.00	- Parts	..	3%	Free
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.			
8423.10.00	- Personal weighing machines, including baby scales; household scales	..	15%	Free
8423.20.00	- Scales for continuous weighing of goods on conveyors	..	3%	Free
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	..	3%	Free
	- Other weighing machinery:			
8423.81.00	-- Having a maximum weighing capacity not exceeding 30kg	..	3%	Free
8423.82.00	-- Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg	..	3%	Free
8423.89.00	-- Other	..	3%	Free
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	..	3%	Free
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	..	3%	Free

8424.20.00	- Spray guns and similar appliances	..	3%	Free
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	..	3%	Free
	- Other appliances:			
8424.81.00	-- Agricultural or horticultural	..	Free	Free
8424.89.00	-- Other	..	3%	Free
8424.90.00	- Parts	..	3%	Free
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	no	3%	Free
8425.19.00	-- Other	no	3%	Free
	- Winches; capstans:			
8425.31.00	-- Powered by electric motor	no	3%	Free
8425.39.00	-- Other	no	3%	Free
	- Jacks; hoists of a kind used for raising vehicles:			
8425.41.00	-- Built-in jacking systems of a type used in garages	no	3%	Free
8425.42.00	-- Other jacks and hoists, hydraulic	no	3%	Free
8425.49.00	-- Other	no	3%	Free
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	no	3%	Free
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	no	3%	Free
8426.19.00	-- Other	no	3%	Free
8426.20.00	- Tower cranes	no	3%	Free
8426.30.00	- Portal or pedestal jib cranes	no	3%	Free
	- Other machinery, self-propelled:			
8426.41.00	-- On tyres	no	3%	Free
8426.49.00	-- Other	no	3%	Free

	- Other machinery:			
8426.91.00	-- Designed for mounting on road vehicles	no	3%	Free
8426.99.00	-- Other	no	3%	Free
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
	- Self-propelled trucks powered by an electric motor			
8427.10.10	--- Fork lift trucks	no	3%	Free
8427.10.90	--- Other	no	3%	Free
	- Other self-propelled trucks			
8427.20.10	--- Fork lift trucks	no	3%	Free
8427.20.90	--- Other	no	3%	Free
8427.90.00	- Other trucks	no	3%	Free
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.10.00	- Lifts and skip hoists	no	3%	Free
8428.20.00	- Pneumatic elevators and conveyors	no	3%	Free
	- Other continuous-action elevators and conveyors, for goods or materials:			
8428.31.00	-- Specially designed for underground use	no	3%	Free
8428.32.00	-- Other, bucket type	no	3%	Free
8428.33.00	-- Other, belt type	no	3%	Free
8428.39.00	-- Other	no	3%	Free
8428.40.00	- Escalators and moving walkways	no	3%	Free
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	no	3%	Free
8428.90.00	- Other machinery	no	3%	Free
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	no	3%	Free
8429.19.00	-- Other	no	3%	Free
8429.20.00	- Graders and levellers	no	3%	Free

8429.30.00	- Scrapers	no	3%	Free
8429.40.00	- Tamping machines and road rollers	no	3%	Free
	- Mechanical shovels, excavators and shovel loaders:			
8429.51.00	-- Front-end shovel loaders	no	3%	Free
8429.52.00	-- Machinery with a 360° revolving superstructure	no	3%	Free
8429.59.00	-- Other	no	3%	Free
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	no	3%	Free
8430.20.00	- Snow-ploughs and snow-blowers	no	3%	Free
	- Coal or rock cutters and tunnelling machinery:			
8430.31.00	-- Self-propelled	no	3%	Free
8430.39.00	-- Other	no	3%	Free
	- Other boring or sinking machinery:			
8430.41.00	-- Self-propelled	no	3%	Free
8430.49.00	-- Other	no	3%	Free
8430.50.00	- Other machinery, self-propelled	no	3%	Free
	- Other machinery, not self-propelled:			
8430.61.00	-- Tamping or compacting machinery	no	3%	Free
8430.69.00	-- Other	no	3%	Free
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	..	3%	Free
8431.20.00	- Of machinery of heading 84.27	..	3%	Free
	- Of machinery of heading 84.28 :			
8431.31.00	-- Of lifts, skip hoists or escalators	..	3%	Free
8431.39.00	-- Other	..	3%	Free
	- Of machinery of heading 84.26, 84.29 or 84.30:			
8431.41.00	-- Buckets, shovels, grabs and grips	..	3%	Free
8431.42.00	-- Bulldozer or angledozer blades	..	3%	Free

8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	..	3%	Free
8431.49.00	-- Other	..	3%	Free
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10.00	- Ploughs	..	Free	Free
	- Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21.00	-- Disc harrows	..	Free	Free
8432.29.00	-- Other	..	Free	Free
8432.30.00	- Seeders, planters and transplanter	..	Free	Free
8432.40.00	- Manure spreaders and fertiliser distributors	..	Free	Free
8432.80.00	- Other machinery	..	Free	Free
8432.90.00	- Parts	..	Free	Free
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.			
	- Mowers for lawns, parks or sports-grounds:			
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	no	Free	Free
8433.19.00	-- Other	no	Free	Free
	- Other mowers, including cutter bars for tractor mounting			
8433.20.10	--- For Agricultural purposes	..	Free	Free
8433.20.90	--- Other	..	Free	Free
8433.30.00	- Other haymaking machinery	..	Free	Free
8433.40.00	- Straw or fodder balers, including pick-up balers	..	Free	Free
	- Other harvesting machinery; threshing machinery:			
8433.51.00	-- Combine harvester-threshers	..	Free	Free
8433.52.00	-- Other threshing machinery	..	Free	Free
8433.53.00	-- Root or tuber harvesting machines	..	Free	Free
8433.59.00	-- Other	..	Free	Free

8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	..	Free	Free
8433.90.00	- Parts	..	Free	Free
84.34	Milking machines and dairy machinery.			
8434.10.00	- Milking machines	..	3%	Free
8434.20.00	- Dairy machinery	..	3%	Free
8434.90.00	- Parts	..	3%	Free
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10.00	- Machinery	..	3%	Free
8435.90.00	- Parts	..	3%	Free
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.			
8436.10.00	- Machinery for preparing animal feeding stuffs	..	3%	Free
	- Poultry-keeping machinery; poultry incubators and brooders:			
8436.21.00	-- Poultry incubators and brooders	..	3%	Free
8436.29.00	-- Other	..	3%	Free
	- Other machinery			
8436.80.10	--- Of a type used in agriculture	..	Free	Free
8436.80.90	--- Other	..	3%	Free
	- Parts:			
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	..	3%	Free
8436.99.00	-- Other	..	3%	Free
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	..	3%	Free
8437.80.00	- Other machinery	..	3%	Free
8437.90.00	- Parts	..	3%	Free

84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	..	3%	Free
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	..	3%	Free
8438.30.00	- Machinery for sugar manufacture	..	3%	Free
8438.40.00	- Brewery machinery	..	3%	Free
8438.50.00	- Machinery for the preparation of meat or poultry	..	3%	Free
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	..	3%	Free
8438.80.00	- Other machinery	..	3%	Free
8438.90.00	- Parts	..	3%	Free
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	..	3%	Free
8439.20.00	- Machinery for making paper or paperboard	..	3%	Free
8439.30.00	- Machinery for finishing paper or paperboard	..	3%	Free
	- Parts:			
8439.91.00	-- Of machinery for making pulp of fibrous cellulosic	..	3%	Free
8439.99.00	-- Other	..	3%	Free
84.40	Book-binding machinery, including book-sewing machines.			
8440.10.00	- Machinery	..	3%	Free
8440.90.00	- Parts	..	3%	Free
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10.00	- Cutting machines	..	3%	Free
8441.20.00	- Machines for making bags, sacks or envelopes	..	3%	Free
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	..	3%	Free

8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	..	3%	Free
8441.80.00	- Other machinery	..	3%	Free
8441.90.00	- Parts	..	3%	Free
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.30.00	- Machinery, apparatus and equipment	..	3%	Free
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	..	3%	Free
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	..	3%	Free
84.43	Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.			
	- Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42 ;			
8443.11.00	-- Offset printing machinery reel – fed	..	3%	Free
8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36cm in the unfolded state)	..	3%	Free
8443.13.00	-- Other offset printing machinery	..	3%	Free
8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	..	3%	Free
8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	..	3%	Free
8443.16.00	-- Flexographic printing machinery	..	3%	Free
8443.17.00	-- Gravure printing machinery	..	3%	Free
8443.19.00	-- Other	..	3%	Free

	- Other printers,copying machines and facsimile machines,whether or not combined			
8443.31.00	-- Machines which perform two or more of the functions of printing,copying or facsimile transmission,capable of connecting to an automatic data processing machine or to a network	..	3%	Free
8443.32.00	-- Other , capable of connecting to an automatic data processing machine or to a network	..	3%	Free
8443.39.00	-- Other	..	3%	Free
	- Parts			
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates,cylinders and other printing components of heading 84.42	..	3%	Free
8443.99.00	-- Other	..	3%	Free
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.			
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	no	3%	Free
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	no	3%	Free
8445.12.00	-- Combing machines	no	3%	Free
8445.13.00	-- Drawing or roving machines	no	3%	Free
8445.19.00	-- Other	no	3%	Free
8445.20.00	- Textile spinning machines	no	3%	Free
8445.30.00	- Textile doubling or twisting machines	no	3%	Free
8445.40.00	- Textile winding (including weft-winding) or reeling machines	no	3%	Free
8445.90.00	- Other	no	3%	Free
84.46	Weaving machines (looms).			
8446.10.00	- For weaving fabrics of a width not exceeding 30cm	no	3%	Free
	- For weaving fabrics of a width exceeding 30cm, shuttle type:			
8446.21.00	-- Power looms	no	3%	Free

8446.29.00	-- Other	no	3%	Free
8446.30.00	- For weaving fabrics of a width exceeding 30cm, shuttleless type	no	3%	Free
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 165mm	no	3%	Free
8447.12.00	-- With cylinder diameter exceeding 165mm	no	3%	Free
8447.20.00	- Flat knitting machines; stitch-bonding machines	no	3%	Free
8447.90.00	- Other	no	3%	Free
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, spindles 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	..	3%	Free
8448.19.00	-- Other	..	3%	Free
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	..	3%	Free
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:			
8448.31.00	-- Card clothing	..	3%	Free
8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	..	3%	Free
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring	..	3%	Free
8448.39.00	-- Other	..	3%	Free
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
8448.42.00	-- Reeds for looms, healds and heald-frames	..	3%	Free
8448.49.00	-- Other	..	3%	Free

	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:			
8448.51.00	-- Sinkers, needles and other articles used in forming	..	3%	Free
8448.59.00	-- Other	..	3%	Free
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.			
8449.00.00	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.	..	3%	Free
84.50	Household or laundry-type washing machines, including machines which both wash and dry.			
	- Machines, each of a dry linen capacity not exceeding 10kg:			
8450.11.00	-- Fully-automatic machines	no	15%	Free
8450.12.00	-- Other machines, with built-in centrifugal drier	no	15%	Free
8450.19.00	-- Other	no	15%	Free
8450.20.00	- Machines, each of a dry linen capacity exceeding 10kg	no	15%	Free
8450.90.00	- Parts	..	15%	Free
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.			
8451.10.00	- Dry-cleaning machines	no	3%	Free
	- Drying machines:			
8451.21.00	-- Each of a dry linen capacity not exceeding 10kg	no	3%	Free
8451.29.00	-- Other	no	3%	Free
8451.30.00	- Ironing machines and presses (including fusing presses)	no	3%	Free
8451.40.00	- Washing, bleaching or dyeing machines	no	3%	Free
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	no	3%	Free

8451.80.00	- Other machinery	no	3%	Free
8451.90.00	- Parts	..	3%	Free
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	..	3%	Free
	- Other sewing machines:			
8452.21.00	-- Automatic units	..	3%	Free
8452.29.00	-- Other	..	3%	Free
8452.30.00	- Sewing machine needles	..	3%	Free
8452.90.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	..	3%	Free
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	..	3%	Free
8453.20.00	- Machinery for making or repairing footwear	..	3%	Free
8453.80.00	- Other machinery	..	3%	Free
8453.90.00	- Parts	..	3%	Free
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10.00	- Converters	..	3%	Free
8454.20.00	- Ingot moulds and ladles	..	3%	Free
8454.30.00	- Casting machines	..	3%	Free
8454.90.00	- Parts	..	3%	Free
84.55	Metal-rolling mills and rolls therefor.			
8455.10.00	- Tube mills	..	3%	Free
	- Other rolling mills:			
8455.21.00	-- Hot or combination hot and cold	..	3%	Free
8455.22.00	-- Cold	..	3%	Free
8455.30.00	- Rolls for rolling mills	..	3%	Free

8455.90.00	- Other parts	..	3%	Free
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”.			
8456.10.00	- Operated by laser or other light or photon beam processes	no	3%	Free
8456.20.00	- Operated by ultrasonic processes	no	3%	Free
8456.30.00	- Operated by electro-discharge processes	no	3%	Free
8456.90.00	- Other:	no	3%	Free
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
8457.10.00	- Machining centres	no	3%	Free
8457.20.00	- Unit construction machines (single station)	no	3%	Free
8457.30.00	- Multi-station transfer machines	no	3%	Free
84.58	Lathes (including turning centres) for removing metal.			
	- Horizontal lathes:			
8458.11.00	-- Numerically controlled	no	3%	Free
8458.19.00	-- Other	no	3%	Free
	- Other lathes:			
8458.91.00	-- Numerically controlled	no	3%	Free
8458.99.00	-- Other	no	3%	Free
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	no	3%	Free
	- Other drilling machines:			
8459.21.00	-- Numerically controlled	no	3%	Free
8459.29.00	-- Other	no	3%	Free
	- Other boring-milling machines:			
8459.31.00	-- Numerically controlled	no	3%	Free

8459.39.00	-- Other	no	3%	Free
8459.40.00	- Other boring machines	no	3%	Free
	- Milling machines, knee-type:			
8459.51.00	-- Numerically controlled	no	3%	Free
8459.59.00	-- Other	no	3%	Free
	- Other milling machines:			
8459.61.00	-- Numerically controlled	no	3%	Free
8459.69.00	-- Other	no	3%	Free
8459.70.00	- Other threading or tapping machines	no	3%	Free
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, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:			
8460.11.00	-- Numerically controlled	no	3%	Free
8460.19.00	-- Other	no	3%	Free
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:			
8460.21.00	-- Numerically controlled	no	3%	Free
8460.29.00	-- Other	no	3%	Free
	- Sharpening (tool or cutter grinding) machines:			
8460.31.00	-- Numerically controlled	no	3%	Free
8460.39.00	-- Other	no	3%	Free
8460.40.00	- Honing or lapping machines	no	3%	Free
8460.90.00	- Other	no	3%	Free
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	no	3%	Free
8461.30.00	- Broaching machines	no	3%	Free

8461.40.00	- Gear cutting, gear grinding or gear finishing machines	no	3%	Free
8461.50.00	- Sawing or cutting-off machines	no	3%	Free
8461.90.00	- Other	no	3%	Free
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
8462.10.00	- Forging or die-stamping machines (including presses) and hammers	no	3%	Free
	- Bending, folding, straightening or flattening machines (including presses):			
8462.21.00	-- Numerically controlled	no	3%	Free
8462.29.00	-- Other	no	3%	Free
	- Shearing machines (including presses), other than combined punching and shearing machines:			
8462.31.00	-- Numerically controlled	no	3%	Free
8462.39.00	-- Other	no	3%	Free
	- Punching or notching machines (including presses), including combined punching and shearing machines:			
8462.41.00	-- Numerically controlled	no	3%	Free
8462.49.00	-- Other	no	3%	Free
	- Other:			
8462.91.00	-- Hydraulic presses	no	3%	Free
8462.99.00	-- Other	no	3%	Free
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	no	3%	Free
8463.20.00	- Thread rolling machines	no	3%	Free
8463.30.00	- Machines for working wire	no	3%	Free
8463.90.00	- Other	no	3%	Free
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	no	3%	Free
8464.20.00	- Grinding or polishing machines	no	3%	Free
8464.90.00	- Other	no	3%	Free
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	no	3%	Free
	- Other:			
8465.91.00	-- Sawing machines	no	3%	Free
8465.92.00	-- Planing, milling or moulding (by cutting)	no	3%	Free
8465.93.00	-- Grinding, sanding or polishing machines	no	3%	Free
8465.94.00	-- Bending or assembling machines	no	3%	Free
8465.95.00	-- Drilling or morticing machines	no	3%	Free
8465.96.00	-- Splitting, slicing or paring machines	no	3%	Free
8465.99.00	-- Other	no	3%	Free
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 machine-tools; tool holders for any type of tool for working in the hand.			
8466.10.00	- Tool holders and self-opening dieheads	no	3%	Free
8466.20.00	- Work holders	no	3%	Free
8466.30.00	- Dividing heads and other special attachments for machine-tools	no	3%	Free
	- Other:			
8466.91.00	-- For machines of heading 84.64	no	3%	Free
8466.92.00	-- For machines of heading 84.65	no	3%	Free
8466.93.00	-- For machines of headings 84.56 to 84.61	no	3%	Free
8466.94.00	-- For machines of heading 84.62 or 84.63	no	3%	Free
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
	- Pneumatic:			

8467.11.00	-- Rotary type (including combined rotary-percussion)	no	3%	Free
8467.19.00	-- Other	no	3%	Free
	- With self-contained electric motor :			
8467.21.00	-- Drills of all kinds	no	3%	Free
8467.22.00	-- Saws	no	3%	Free
8467.29.00	-- Other	no	3%	Free
	- Other tools:			
8467.81.00	-- Chain saws	no	Free	Free
8467.89.00	-- Other	no	3%	Free
	- Parts :			
8467.91.00	-- Of chain saws	..	3%	Free
8467.92.00	-- Of pneumatic tools	..	3%	Free
8467.99.00	-- Other	..	3%	Free
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	no	3%	Free
8468.20.00	- Other gas-operated machinery and apparatus	no	3%	Free
8468.80.00	- Other machinery and apparatus	no	3%	Free
8468.90.00	- Parts	..	3%	Free
84.69	Typewriters other than printers of heading 84.43; word-processing machines.			
8469.00.00	- Typewriters other than printers of heading 84.43; word-processing machines	no	3%	Free
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	no	Free	Free
	- Other electronic calculating machines:			
8470.21.00	-- With a printing device	no	Free	Free

8470.29.00	-- Other	no	Free	Free
8470.30.00	- Other calculating machines	no	3%	Free
8470.50.00	- Cash registers	no	3%	Free
8470.90.00	- Other	no	3%	Free
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 digital automatic data processing machines, weighing not more than 10kg, consisting of a least a central processing unit, a keyboard and a display - Other digital automatic data processing machines:	no	3%	Free
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	no	3%	Free
8471.49.00	-- Other, presented in the form of systems	no	3%	Free
8471.50.00	- Digital processing units other than those of sub-heading 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	no	3%	Free
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	no	3%	Free
8471.70.00	- Storage units	no	3%	Free
8471.80.00	- Other units of automatic data processing machines	no	3%	Free
8471.90.00	- Other	no	3%	Free
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	3%	Free
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	3%	Free
8472.90.00	- Other	no	3%	Free
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.			

8473.10.00	- Parts and accessories of the machines of heading 84.69	..	3%	Free
	- Parts and accessories of the machines of heading 84.70:			
	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29			
8473.21.10	--- Of the electronic calculating machines of subheading 8470.10, 8470.21	..	3%	Free
8473.21.90	--- Of the electronic calculating machines of subheading 8470.29	..	3%	Free
8473.29.00	-- Other	..	3%	Free
8473.30.00	- Parts and accessories of the machines of heading 84.71	..	3%	Free
8473.40.00	- Parts and accessories of the machines of heading 84.72	..	3%	Free
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	..	3%	Free
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	no	3%	Free
8474.20.00	- Crushing or grinding machines	no	3%	Free
	- Mixing or kneading machines:			
8474.31.00	-- Concrete or mortar mixers	no	3%	Free
8474.32.00	-- Machines for mixing mineral substances with	no	3%	Free
8474.39.00	-- Other	no	3%	Free
8474.80.00	- Other machinery	no	3%	Free
8474.90.00	- Parts	..	3%	Free
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	..	3%	Free
	- Machines for manufacturing or hot working glass or glassware:			
8475.21.00	-- Machines for making optical fibres and preforms thereof	..	3%	Free
8475.29.00	-- Other	..	3%	Free
8475.90.00	- Parts	..	3%	Free
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	..	3%	Free
8476.29.00	-- Other	..	3%	Free
	- Other machines:			
8476.81.00	-- Incorporating heating or refrigerating devices	..	3%	Free
8476.89.00	-- Other	..	3%	Free
8476.90.00	- Parts	..	3%	Free
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.			
8477.10.00	- Injection-moulding machines	no	3%	Free
8477.20.00	- Extruders	no	3%	Free
8477.30.00	- Blow moulding machines	no	Free	Free
8477.40.00	- Vacuum moulding machines and other thermoforming machines	no	3%	Free
	- Other machinery for moulding or otherwise forming:			
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	no	3%	Free
	-- Other :			
8477.59.10	--- Heat moulding machine	no	Free	Free
8477.59.90	--- Other	no	3%	Free
8477.80.00	- Other machinery	no	3%	Free
8477.90.00	- Parts	..	3%	Free
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			

8478.10.00	- Machinery	..	3%	Free
8478.90.00	- Parts	..	3%	Free
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10.00	- Machinery for public works, building or the like	no	3%	Free
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	no	3%	Free
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	no	3%	Free
8479.40.00	- Rope or cable-making machines	no	3%	Free
8479.50.00	- Industrial robots, not elsewhere specified or included	no	3%	Free
8479.60.00	- Evaporative air coolers	no	3%	Free
	- Passenger boarding bridges :			
8479.71.00	-- Of a kind used in airports	no	3%	Free
8479.79.00	-- Other	no	3%	Free
	- Other machines and mechanical appliances:			
8479.81.00	-- For treating metal, including electric wire coil-winders	no	3%	Free
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	no	3%	Free
8479.89.00	-- Other	no	3%	Free
8479.90.00	- Parts	..	3%	Free
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	no	3%	Free
8480.20.00	- Mould bases	no	3%	Free
8480.30.00	- Moulding patterns	no	3%	Free
	- Moulds for metal or metal carbides:			
8480.41.00	-- Injection or compression types	no	3%	Free

8480.49.00	-- Other	no	3%	Free
8480.50.00	- Moulds for glass	no	3%	Free
8480.60.00	- Moulds for mineral materials	no	3%	Free
	- Moulds for rubber or plastics:			
8480.71.00	-- Injection or compression types	no	3%	Free
8480.79.00	-- Other	no	3%	Free
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	..	15%	Free
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	..	15%	Free
8481.30.00	- Check (nonreturn) valves	..	15%	Free
8481.40.00	- Safety or relief valves	..	15%	Free
8481.80.00	- Other appliances	..	15%	Free
8481.90.00	- Parts	..	15%	Free
84.82	Ball or roller bearings.			
	- Ball bearings			
8482.10.10	--- For motor vehicles of Chapter 87	..	20%	Free
8482.10.90	--- Other	..	15%	Free
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	..	15%	Free
8482.30.00	- Spherical roller bearings	..	15%	Free
8482.40.00	- Needle roller bearings	..	15%	Free
8482.50.00	- Other cylindrical roller bearings	..	15%	Free
8482.80.00	- Other, including combined ball/roller bearings	..	15%	Free
	- Parts:			
8482.91.00	-- Balls, needles and rollers	..	15%	Free
8482.99.00	-- Other	..	15%	Free
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).			

8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	..	15%	Free
8483.20.00	- Bearing housings, incorporating ball or roller bearings	..	15%	Free
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	..	15%	Free
8483.40.00	- 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	..	15%	Free
8483.50.00	- Flywheels and pulleys, including pulley blocks	..	15%	Free
8483.60.00	- Clutches and shaft couplings (including universal joints)	..	15%	Free
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	..	15%	Free
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			
8484.10.10	--- For motor vehicles of Chapter 87	..	20%	Free
8484.10.90	--- Other	..	15%	Free
8484.20.00	- Mechanical seals	..	20%	Free
	- Other			
8484.90.10	--- For motor vehicles of Chapter 87	..	20%	Free
8484.90.90	--- Other	..	Free	Free
[84.85]				
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 specified in Note 9 © to this Chapter ; parts and accessories.			
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	no	3%	Free
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	no	3%	Free

8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	no	3%	Free
8486.40.00	- Machines and apparatus specified in Note 9 © to this chapter	no	3%	Free
8486.90.00	- Parts and accessories	..	3%	Free
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	..	15%	Free
8487.90.00	- Other	..	15%	Free

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; or
 - © Machines and apparatus of heading 84.86
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.
 However, metal tank mercury arc rectifiers remain classified in heading 85.04.
- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20kg.
 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).
- 4.- 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 E²PROM") 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.

- 5.- 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.

- 6.- 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.
- 7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 8.- For the purposes of headings 85.41 and 85.42 :

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

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.

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
85.01	Electric motors and generators (excluding generating sets).			
8501.10.00	- Motors of an output not exceeding 37.5W	no	3%	Free
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5W	no	3%	Free
	- Other DC motors; DC generators:			
	-- Of an output not exceeding 750W			
8501.31.10	--- For the public services	no	Free	Free
8501.31.90	--- Other	no	3%	Free
8501.32.00	-- Of an output exceeding 750W but not exceeding 75kW	no	3%	Free
8501.33.00	-- Of an output exceeding 75kW but not exceeding 375kW	no	3%	Free
8501.34.00	-- Of an output exceeding 375kW	no	3%	Free
8501.40.00	- Other AC motors, single-phase	no	3%	Free
	- Other AC motors, multi-phase:			
8501.51.00	-- Of an output not exceeding 750W	no	3%	Free
8501.52.00	-- Of an output exceeding 750W but not exceeding 75kW	no	3%	Free
8501.53.00	-- Of an output exceeding 75kW	no	3%	Free
	- AC generators (alternators):			
8501.61.00	-- Of an output not exceeding 75kVA	no	3%	Free
8501.62.00	-- Of an output exceeding 75kVA but not exceeding 375kVA	no	3%	Free
8501.63.00	-- Of an output exceeding 375kVA but not exceeding 750kVA	no	3%	Free
8501.64.00	-- Of an output exceeding 750kVA	no	3%	Free
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 75kVA	no	3%	Free
8502.12.00	-- Of an output exceeding 75kVA but not exceeding 375kVA	no	3%	Free
8502.13.00	-- Of an output exceeding 375kVA	no	3%	Free
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	no	3%	Free
	- Other generating sets:			

8502.31.00	-- Wind-powered	no	3%	Free
8502.39.00	-- Other	no	3%	Free
8502.40.00	- Electric rotary converters	no	3%	Free
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.			
8503.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	..	3%	Free
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10.00	- Ballasts for discharge lamps or tubes	no	3%	Free
	- Liquid dielectric transformers:			
8504.21.00	-- Having a power handling capacity not exceeding 650kVA	no	3%	Free
8504.22.00	-- Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA	no	3%	Free
8504.23.00	-- Having a power handling capacity exceeding 10,000kVA	no	3%	Free
	- Other transformers:			
8504.31.00	-- Having a power handling capacity not exceeding 1kVA	no	3%	Free
8504.32.00	-- Having a power handling capacity exceeding 1kVA but not exceeding 16kVA	no	3%	Free
8504.33.00	-- Having a power handling capacity exceeding 16kVA but not exceeding 500kVA	no	3%	Free
8504.34.00	-- Having a power handling capacity exceeding 500kVA	no	3%	Free
8504.40.00	- Static converters	..	3%	Free
8504.50.00	- Other inductors	..	3%	Free
8504.90.00	- Parts	..	15%	Free
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.			
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:			
8505.11.00	-- Of metal	..	3%	Free
8505.19.00	-- Other	..	3%	Free
8505.20.00	- Electro-magnetic couplings, clutches and brakes	..	3%	Free
8505.90.00	- Other, including parts	..	3%	Free
85.06	Primary cells and primary batteries.			

8506.10.00	- Manganese dioxide	no	Free	Free
8506.30.00	- Mercuric oxide	no	Free	Free
8506.40.00	- Silver oxide	no	Free	Free
8506.50.00	- Lithium	no	Free	Free
8506.60.00	- Air-zinc	no	Free	Free
8506.80.00	- Other primary cells and primary batteries	no	Free	Free
8506.90.00	- Parts	..	Free	Free
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	no	3%	Free
8507.20.00	- Other lead-acid accumulators	no	3%	Free
8507.30.00	- Nickel-cadmium	no	3%	Free
8507.40.00	- Nickel-iron	no	3%	Free
8507.50.00	- Nickel-metal hydride	no	3%	Free
8507.60.00	- - Lithium-ion	no	3%	Free
8507.80.00	- Other accumulators	no	3%	Free
8507.90.00	- Parts	..	3%	Free
85.08	Vacuum Cleaners			
	- With self- contained electric motor :			
8508.11.00	-- Of a power exceeding 1500 W and having a dust bags or other receptacle capacity not exceeding 20 l	..	3%	Free
8508.19.00	-- Other	..	3%	Free
8508.60.00	- Other vacuum cleaners	..	3%	Free
8508.70.00	- Parts	..	3%	Free
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	..	3%	Free
8509.80.00	- Other appliances	..	3%	Free
8509.90.00	- Parts	..	3%	Free
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
8510.10.00	- Shavers	..	15%	Free
8510.20.00	- Hair clippers	..	15%	Free
8510.30.00	- Hair-removing appliances	..	15%	Free
8510.90.00	- Parts	..	15%	Free

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.			
8511.10.00	- Sparking plugs	..	20%	Free
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	..	20%	Free
8511.30.00	- Distributors; ignition coils	..	20%	Free
8511.40.00	- Starter motors and dual purpose starter-generators	..	20%	Free
8511.50.00	- Other generators	..	15%	Free
8511.80.00	- Other equipment	..	20%	Free
8511.90.00	- Parts	..	20%	Free
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	..	15%	Free
8512.20.00	- Other lighting or visual signalling equipment	..	20%	Free
8512.30.00	- Sound signalling equipment	..	15%	Free
8512.40.00	- Windscreen wipers, defrosters and demisters	..	20%	Free
8512.90.00	- Parts	..	20%	Free
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.			
8513.10.00	- Lamps	..	15%	Free
8513.90.00	- Parts	..	15%	Free
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.			
8514.10.00	- Resistance heated furnaces and ovens	..	3%	Free
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	..	3%	Free
8514.30.00	- Other furnaces and ovens	..	3%	Free
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	..	3%	Free
8514.90.00	- Parts	..	3%	Free

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	..	3%	Free
8515.19.00	-- Other	..	3%	Free
	- Machines and apparatus for resistance welding of metal:			
8515.21.00	-- Fully or partly automatic	..	3%	Free
8515.29.00	-- Other	..	3%	Free
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00	-- Fully or partly automatic	..	3%	Free
8515.39.00	-- Other	..	3%	Free
8515.80.00	- Other machines and apparatus	..	3%	Free
8515.90.00	- Parts	..	3%	Free
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	no	15%	Free
	- Electric space heating apparatus and electric soil heating apparatus:			
8516.21.00	-- Storage heating radiators	..	15%	Free
8516.29.00	-- Other	..	15%	Free
	- Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31.00	-- Hair dryers	..	15%	Free
8516.32.00	-- Other hair-dressing apparatus	..	15%	Free
8516.33.00	-- Hand-drying apparatus	..	15%	Free
8516.40.00	- Electric smoothing irons	..	15%	Free
8516.50.00	- Microwave ovens	..	15%	Free
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	..	15%	Free

	- Other electro-thermic appliances:			
8516.71.00	-- Coffee or tea makers	..	15%	Free
8516.72.00	-- Toasters	..	15%	Free
8516.79.00	-- Other	..	15%	Free
8516.80.00	- Electric heating resistors	..	15%	Free
8516.90.00	- Parts	..	15%	Free
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
	- Telephone sets; videophones:			
8517.11.00	-- Line telephone sets with cordless handsets	..	3%	Free
8517.12.00	-- Telephones for cellular network or for other wireless network	..	3%	Free
8517.18.00	-- Other	..	3%	Free
	- 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 wide area network) :			
8517.61.00	-- Base stations	..	3%	Free
8517.62.00	-- Machines for the reception,conversion and transmission or regeneration of voice , images or other data, including switching and routing apparatus	..	3%	Free
8517.69.00	- Other	..	3%	Free
8517.70.00	- Parts	..	3%	Free
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
8518.10.00	- Microphones and stands therefor	no	3%	Free
	- Loudspeakers, whether or not mounted in their enclosures:			
8518.21.00	-- Single loudspeakers, mounted in their enclosures	no	3%	Free
8518.22.00	-- Multiple loudspeakers, mounted in the same enclosure	no	3%	Free
8518.29.00	-- Other	no	3%	Free

8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	no	3%	Free
8518.40.00	- Audio-frequency electric amplifiers	no	3%	Free
8518.50.00	- Electric sound amplifier sets	no	3%	Free
8518.90.00	- Parts	..	3%	Free
85.19	Sound recording or reproducing apparatus.			
8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	no	3%	Free
8519.30.00	- Turntables (record-decks):	no	3%	Free
8519.50.00	- Telephone answering machines	no	3%	Free
	- Other apparatus:			
8519.81.00	-- Using magnetic , optical or semiconductor media	no	3%	Free
8519.89.00	-- Other	no	3%	Free
[85.20]				
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
8521.10.00	- Magnetic tape-type	no	Free	Free
8521.90.00	- Other	no	Free	Free
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings heading 85.19 or 85.21.			
	- Pick-up cartridges			
8522.10.10	--- For video recording or reproducing apparatus for heading 8521.10.00	..	Free	Free
8522.10.90	--- Other	..	3%	Free
	- Other			
8522.90.10	--- For video recording or reproducing apparatus for heading 8521.10.00	..	Free	Free
8522.90.90	--- Other	..	3%	Free
85.23	Discs , tapes, solid- state non volatile storage device, “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:			
8523.21.00	--Cards incorporating a magnetic stripe	no	Free	Free
8523.29.00	-- Other	no	Free	Free
	-- Optical media			
8523.41.00	-- Unrecorded	no	Free	Free
8523.49.00	-- Other	no	Free	Free

	- Semiconductor media :			
8523.51.00	-- Solid state non – volatile storage device	no	Free	Free
8523.52.00	-- ” Smart cards “	no	Free	Free
8523.59.00	-- Other	no	Free	Free
8523.80.00	- Other	no	Free	Free
[85.24]				
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.			
8525.50.00	- Transmission apparatus	no	3%	Free
8525.60.00	- Transmission apparatus incorporating reception apparatus	no	3%	Free
8525.80.00	- Television cameras and other video camera recorders; digital cameras	no	3%	Free
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10.00	- Radar apparatus	no	3%	Free
	- Other:			
8526.91.00	-- Radio navigational aid apparatus	no	3%	Free
8526.92.00	-- Radio remote control apparatus	no	3%	Free
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.12.00	-- Pocket-size radio cassette-players	no	3%	Free
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	no	3%	Free
8527.19.00	-- Other	no	3%	Free
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.21.00	-- Combined with sound recording or reproducing apparatus	no	3%	Free
8527.29.00	-- Other	no	3%	Free
	- Other :			

8527.91.00	-- Combined with sound recording or reproducing apparatus	no	3%	Free
8527.92.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	no	3%	Free
8527.99.00	-- Other	no	3%	Free
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 .			
	- Cothode – ray tube monitors :			
8528. 41.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	no	Free	Free
8528. 49.00	-- Other	no	Free	Free
	- Other monitors :			
8528.51.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	no	Free	Free
8528.59.00	-- Other	no	Free	Free
	- Projectors :			
8528.61. 00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	no	Free	Free
8528.69. 00	-- Other	no	Free	Free
	- 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	no	Free	Free
8528.72. 00	-- Other , colour	no	Free	Free
8528.73. 00	-- Other , monochrome	no	Free	Free
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith			
8529.10.10	--- For goods of heading 85.28	..	Free	Free
8529.10.20	--- For goods of heading 85.25	..	15%	Free
8529.10.30	--- For goods of heading 85.26 and 8527	..	15%	Free
	- Other	..		
8529.90.10	--- For goods of heading 85.28	..	Free	Free
8529.90.20	--- For goods of heading 85.25	..	15%	Free
8529.90.30	--- For goods of heading 8526 and 8527	..	15%	Free
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	..	15%	Free
8530.80.00	- Other equipment	..	15%	Free
8530.90.00	- Parts	..	15%	Free
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.			
8531.10.00	- Burglar or fire alarms and similar apparatus	..	15%	Free
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	..	15%	Free
8531.80.00	- Other apparatus	..	15%	Free
8531.90.00	- Parts	..	15%	Free
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	..		
8532.10.00	- Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0.5kvar (power capacitors)	..	15%	Free
	- Other fixed capacitors:			
8532.21.00	-- Tantalum	..	15%	Free
8532.22.00	-- Aluminium electrolytic	..	15%	Free
8532.23.00	-- Ceramic dielectric, single layer	..	15%	Free
8532.24.00	-- Ceramic dielectric, multilayer	..	15%	Free
8532.25.00	-- Dielectric of paper or plastics	..	15%	Free
8532.29.00	-- Other	..	15%	Free
8532.30.00	- Variable or adjustable (pre-set) capacitors	..	15%	Free
8532.90.00	- Parts	..	15%	Free
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10.00	- Fixed carbon resistors, composition or film types	..	15%	Free
	- Other fixed resistors:			
8533.21.00	-- For a power handling capacity not exceeding 20W	..	15%	Free
8533.29.00	-- Other	..	15%	Free
	- Wirewound variable resistors, including rheostats and potentiometers:			
8533.31.00	-- For a power handling capacity not exceeding 20W	..	15%	Free
8533.39.00	-- Other	..	15%	Free
8533.40.00	- Other variable resistors, including rheostats and potentiometers	..	15%	Free
8533.90.00	- Parts	..	15%	Free
85.34	Printed circuits.			
8534.00.00	Printed circuits.	..	15%	Free

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, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10.00	- Fuses	..	15%	Free
	- Automatic circuit breakers:			
8535.21.00	-- For a voltage of less than 72.5kV	..	15%	Free
8535.29.00	-- Other	..	15%	Free
8535.30.00	- Isolating switches and make-and-break switches	..	15%	Free
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	..	15%	Free
8535.90.00	- Other	..	15%	Free
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, junction boxes), for a voltage not exceeding 1,000 volts.			
8536.10.00	- Fuses	..	15%	Free
8536.20.00	- Automatic circuit breakers	..	15%	Free
8536.30.00	- Other apparatus for protecting electrical circuits	..	15%	Free
	- Relays:			
8536.41.00	-- For a voltage not exceeding 60V	..	15%	Free
8536.49.00	-- Other	..	15%	Free
8536.50.00	- Other switches	..	15%	Free
	- Lamp-holders, plugs and sockets:			
8536.61.00	-- Lamp-holders	..	15%	Free
8536.69.00	-- Other	..	15%	Free
8536.70.00	- Connectors for optical fibres , optical fibre bundles or cables	..	15%	Free
8536.90.00	- Other apparatus	..	15%	Free
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
8537.10.00	- For a voltage not exceeding 1,000V	..	15%	Free
8537.20.00	- For a voltage exceeding 1,000V	..	15%	Free
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	..	15%	Free
8538.90.00	- Other	..	15%	Free
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.			
	- Sealed beam lamp units			
8539.10.10	--- For vehicles of Chapter 87	..	20%	Free
8539.10.90	--- Other	..	15%	Free
	- Other filament lamps, excluding ultra-violet or infra-red lamps:			
8539.21.00	-- Tungsten halogen	..	15%	Free
8539.22.00	-- Other, of a power not exceeding 200W and for a voltage exceeding 100V	..	15%	Free
8539.29.00	-- Other	..	15%	Free
	- Discharge lamps, other than ultra-violet lamps:			
8539.31.00	-- Fluorescent, hot cathode	..	15%	Free
8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	..	15%	Free
8539.39.00	-- Other	..	15%	Free
	- Ultra-violet or infra-red lamps; arc-lamps:			
8539.41.00	-- Arc-lamps	..	15%	Free
8539.49.00	-- Other	..	15%	Free
8539.90.00	- Parts	..	15%	Free
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	..	Free	Free
8540.12.00	-- Monochrome	..	Free	Free
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	..	Free	Free
8540.40.00	- Data/graphic display; tubes, monochrome Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	..	Free	Free
8540.60.00	- Other cathode-ray tubes	..	Free	Free
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:			

8540.71.00	-- Magnetrons	..	Free	Free
8540.79.00	-- Other	..	Free	Free
	- Other valves and tubes:			
8540.81.00	-- Receiver or amplifier valves and tubes	..	Free	Free
8540.89.00	-- Other	..	Free	Free
	- Parts:			
8540.91.00	-- Of cathode-ray tubes	..	Free	Free
8540.99.00	-- Other	..	Free	Free
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	..	15%	Free
	- Transistors, other than photosensitive transistors:			
8541.21.00	-- With a dissipation rate of less than 1W	..	15%	Free
8541.29.00	-- Other	..	15%	Free
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	..	15%	Free
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	..	15%	Free
8541.50.00	- Other semiconductor devices	..	15%	Free
8541.60.00	- Mounted piezo-electric crystals	..	15%	Free
8541.90.00	- Parts	..	15%	Free
85.42	Electronic integrated circuits .			
	- Electronic integrated circuits			
8542.31.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	..	15%	Free
8542.32.00	-- Memories	..	15%	Free
8542.33.00	-- Amplifiers	..	15%	Free
8542.39.00	-- Other	..	15%	Free
8542.90.00	- Parts	..	15%	Free
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.10.00	- Particle accelerators:	..	15%	Free
8543.20.00	- Signal generators	..	15%	Free
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	..	15%	Free

8543.70.00	- Other machines and apparatus:	..	15%	Free
8543.90.00	- Parts	..	15%	Free
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
	- Winding wire:			
8544.11.00	-- Of copper	..	15%	Free
8544.19.00	-- Other	..	15%	Free
8544.20.00	- Co-axial cable and other co-axial electric conductors	..	15%	Free
	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships			
8544.30.10	--- Of a kind used in motor vehicles of Chapter 87	..	15%	Free
8544.30.90	--- Other	..	15%	Free
	- Other electric conductors, for a voltage not exceeding 80V:			
8544.42.00	-- Fitted with connectors	..	15%	Free
8544.49.00	-- Other	..	15%	Free
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000V	..	15%	Free
8544.70.00	- Optical fibre cables	..	15%	Free
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	..	15%	Free
8545.19.00	-- Other	..	15%	Free
8545.20.00	- Brushes	..	15%	Free
8545.90.00	- Other	..	15%	Free
85.46	Electrical insulators of any material.			
8546.10.00	- Of glass	..	15%	Free
8546.20.00	- Of ceramics	..	15%	Free
8546.90.00	- Other	..	15%	Free

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 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
8547.10.00	- Insulating fittings of ceramics	..	15%	Free
8547.20.00	- Insulating fittings of plastics	..	15%	Free
8547.90.00	- Other	..	15%	Free
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	..	15%	Free
8548.90.00	- Other	..	15%	Free

Section XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1.- This Section does not cover articles of heading 95.01, 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; 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) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.			
8601.10.00	- Powered from an external source of electricity	no	3%	Free
8601.20.00	- Powered by electric accumulators	no	3%	Free
86.02	Other rail locomotives; locomotive tenders.			
8602.10.00	- Diesel-electric locomotives	no	3%	Free
8602.90.00	- Other	no	3%	Free
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	no	3%	Free
8603.90.00	- Other	no	3%	Free
86.04	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).			

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).	no	3%	Free
86.05	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).			
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).	no	3%	Free
86.06	Railway or tramway goods vans and wagons, not self-propelled.			
8606.10.00	- Tank wagons and the like	no	3%	Free
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	no	3%	Free
	- Other:			
8606.91.00	-- Covered and closed	no	3%	Free
8606.92.00	-- Open, with non-removable sides of a height exceeding 60cm	no	3%	Free
8606.99.00	-- Other	no	3%	Free
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	no	15%	Free
8607.12.00	-- Other bogies and bissel-bogies	no	15%	Free
8607.19.00	-- Other, including parts	no	15%	Free
	- Brakes and parts thereof :			
8607.21.00	-- Air brakes and parts thereof	no	15%	Free
8607.29.00	-- Other	no	15%	Free
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	no	15%	Free
	- Other:			
8607.91.00	-- Of locomotives	no	15%	Free
8607.99.00	-- Other	no	15%	Free
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.			

8608.00.00	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.	no	3%	Free
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.			
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	no	3%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
87.01	Tractors (other than tractors of heading 87.09).			
8701.10.00	- Pedestrian controlled tractors	no	3%	Free
8701.20.00	- Road tractors for semi-trailers	no	3%	Free
8701.30.00	- Track-laying tractors	no	3%	Free
	- Other			
8701.90.10	--- Tractors designed for off road agricultural use	no	Free	Free
8701.90.90	--- Other	no	3%	Free
87.02	Motor vehicles for the transport of ten or more persons including the driver			
	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)			
8702.10.10	--- Used	no	3%	Free
8702.10.20	--- New	no	3%	Free
	- Other			
8702.90.10	--- Used	no	3%	Free

8702.90.20	--- New	no	3%	Free
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.			
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	no	Free but see excise schedule	Free
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
	--Of a cylinder capacity not exceeding 1,000 cc			
8703.21.10	--- New	no	Free but see excise schedule	Free
	--- Used	no	Free but see excise schedule	Free
8703.21.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free
8703.21.29	---- Other	no	Free but see excise schedule	Free
	--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc			
8703.22.10	--- New	no	Free but see excise schedule	Free
	--- Used			
8703.22.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free
873.22.29	---- Other	no	Free but see excise schedule	Free
	--Of a cylinder capacity exceeding 1500cc but not exceeding 3000cc			
8703.23.10	--- New	no	Free but see excise schedule	Free
	--- Used			
8703.23.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free

873.23.29	---- Other	no	Free but see excise schedule	Free
	--Of a cylinder capacity exceeding 3000cc			
8703.24.10	--- New	no	Free but see excise schedule	Free
	--- Used			
8703.24.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free
873.24.29	---- Other	no	Free but see excise schedule	Free
	Vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	--of a cylinder capacity not exceeding 1,500cc:			
8703.31.10	--- New	no	Free but see excise schedule	Free
	--- Used			
8703.31.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free
873.31.29	---- Other	no	Free but see excise schedule	Free
	--of a cylinder capacity exceeding 1,500cc but not exceeding 2500cc			
8703.32.10	--- New	no	Free but see excise schedule	Free
	--- Used			
8703.32.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free
873.32.29	---- Other	no	Free but see excise schedule	Free
	--Of a cylinder capacity exceeding 2500cc			
8703.33.10	--- New	no	Free but see excise schedule	Free
	--- Used			

8703.33.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free
873.33.29	---- Other	no	Free but see excise schedule	Free
	--Other			
8703.90.10	--- New	no	Free but see excise schedule	Free
	--- Used			
8703.90.21	---- Of a kind with a model year of less than 10 years at the date of importation	no	Free but see excise schedule	Free
873.90.29	---- Other	no	Free but see excise schedule	Free
87.04	Motor vehicles for the transport of goods.			
8704.10.00	- Dumpers designed for off-highway use	no	3%	Free
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	-- g.v.w. not exceeding 5 tonnes			
8704.21.10	--- Used	no	3%	Free
8704.21.20	--- New	no	3%	Free
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
8704.22.10	--- Used	no	3%	Free
8704.22.20	--- New	no	3%	Free
	-- g.v.w. exceeding 20 tonnes			
8704.23.10	--- Used	no	3%	Free
8704.23.20	--- New	no	3%	Free
	- Other, with spark-ignition internal combustion piston engine:			
	-- g.v.w. not exceeding 5 tonnes			
8704.31.10	--- Used	no	3%	Free
8704.31.20	--- New	no	3%	Free
	-- g.v.w. exceeding 5 tonnes			
8704.32.10	--- Used	no	3%	Free
8704.32.20	--- New	no	3%	Free
	- Other			
8704.90.10	--- Used	no	3%	Free
8704.90.20	--- New	no	3%	Free

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	no	3%	Free
8705.20.00	- Mobile drilling derricks	no	3%	Free
8705.30.00	- Fire fighting vehicles	no	3%	Free
8705.40.00	- Concrete-mixer lorries	no	3%	Free
8705.90.00	- Other	no	3%	Free
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
8706.00.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8706.00.90	--- Other	no	20%	Free
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	no	20%	Free
	- Other			
8707.90.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8707.90.90	--- Other	no	20%	Free
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
	- Bumpers and parts thereof			
8708.10.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.10.90	--- Other	no	20%	Free
	- Other parts and accessories of bodies (including cabs):			
8708.21.00	-- Safety seat belts	no	20%	Free
	-- Other			
8708.29.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.29.90	--- Other	no	20%	Free
	- Brakes and servo-brakes and parts thereof:			
8708.30.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.30.90	--- Other	no	20%	Free
	- Gear boxes			
8708.40.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.40.90	--- Other	no	20%	Free
	- Drive-axes with differential, whether or not provided with other transmission components and non – driving axles ; parts thereof			

8708.50.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.50.90	--- Other	no	20%	Free
	- Road wheels and parts and accessories thereof			
8708.70.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.70.90	--- Other	no	20%	Free
	- Suspension shock-absorbers			
8708.80.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.80.90	--- Other	no	20%	Free
	- Other parts and accessories:			
	-- Radiators			
8708.91.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.91.90	--- Other	no	20%	Free
	-- Silencers and exhaust pipes			
8708.92.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.92.90	--- Other	no	20%	Free
	-- Clutches and parts thereof			
8708.93.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.93.90	--- Other	no	20%	Free
	-- Steering wheels, steering columns and steering boxes			
8708.94.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.94.90	--- Other	no	20%	Free
8708.95.00	-- Safety airbags with inflator system ; parts thereof	no	15%	Free
	-- Other			
8708.99.10	--- For motor vehicles of heading 8701.90.10	no	Free	Free
8708.99.90	--- Other	no	15%	Free
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
	- Vehicles:			
8709.11.00	-- Electrical	no	3%	Free
8709.19.00	-- Other	no	3%	Free
8709.90.00	- Parts	..	3%	Free
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.			

8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	no	3%	Free
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc			
8711.10.10	--- Used	no	20%	Free
8711.10.20	--- New	no	20%	Free
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc			
8711.20.10	--- Used	no	20%	Free
8711.20.20	--- New	no	20%	Free
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc			
8711.30.10	--- Used	no	20%	Free
8711.30.20	--- New	no	20%	Free
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc			
8711.40.10	--- Used	no	20%	Free
8711.40.20	--- New	no	20%	Free
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc			
8711.50.10	--- Used	no	20%	Free
8711.50.20	--- New	no	20%	Free
	- Other			
8711.90.10	--- Side cars	no	20%	Free
8711.90.20	--- Other	no	20%	Free
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.			
8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised.	no	Free	Free
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
8713.10.00	- Not mechanically propelled	no	Free	Free
8713.90.00	- Other	no	Free	Free
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.			
8714.10.00	- Of motorcycles (including mopeds):	..	20%	Free

8714.20.00	- Of carriages for disabled persons	..	Free	Free
	- Other: bicycles			
8714.91.00	-- Frames and forks, and parts thereof	..	Free	Free
8714.92.00	-- Wheel rims and spokes	..	Free	Free
8714.93.00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	..	Free	Free
8714.94.00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	..	Free	Free
8714.95.00	-- Saddles	..	Free	Free
8714.96.00	-- Pedals and crank-gear, and parts thereof	..	Free	Free
8714.99.00	-- Other	..	15%	Free
87.15	Baby carriages and parts thereof.			
8715.00.00	Baby carriages and parts thereof.	no	Free	Free
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	no	3%	Free
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	no	3%	Free
	- Other trailers and semi-trailers for the transport of goods:			
8716.31.00	-- Tanker trailers and tanker semi-trailers	no	3%	Free
8716.39.00	-- Other	no	3%	Free
8716.40.00	- Other trailers and semi-trailers	no	3%	Free
8716.80.00	- Other vehicles	no	3%	Free
8716.90.00	- Parts	..	3%	Free

Chapter 88 - Aircraft, spacecraft, and parts thereof

Subheading Note.

- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.			
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	no	3%	Free
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			

	- Helicopters:			
8802.11.00	-- Of an unladen weight not exceeding 2,000kg	no	15%	Free
8802.12.00	-- Of an unladen weight exceeding 2,000kg	no	15%	Free
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg	no	15%	Free
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg	no	15%	Free
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg	no	15%	Free
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	no	15%	Free
88.03	Parts of goods of heading 88.01 or 88.02.			
8803.10.00	- Propellers and rotors and parts thereof	..	15%	Free
8803.20.00	- Under-carriages and parts thereof	..	15%	Free
8803.30.00	- Other parts of aeroplanes or helicopters	..	15%	Free
8803.90.00	- Other	..	15%	Free
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.			
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	..	15%	Free
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	..	15%	Free
	- Ground flying trainers and parts thereof:			
8805.21.00	-- Air combat simulators and parts thereof	..	15%	Free
8805.29.00	-- Other	..	15%	Free

Chapter 89 - Ships, boats and floating structures

Notes.

- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			

8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	no	3%	Free
8901.20.00	- Tankers	no	3%	Free
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	no	3%	Free
8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	no	3%	Free
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	no	3%	Free
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10.00	- Inflatable	no	15%	Free
	- Other:			
8903.91.00	-- Sailboats, with or without auxiliary motor	no	15%	Free
8903.92.00	-- Motorboats, other than outboard motorboats	no	15%	Free
8903.99.00	-- Other	no	15%	Free
89.04	Tugs and pusher craft.			
8904.00.00	Tugs and pusher craft.	no	3%	Free
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	no	3%	Free
8905.20.00	- Floating or submersible drilling or production platforms	no	3%	Free
8905.90.00	- Other	no	3%	Free
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.10.00	- Warships	no	3%	Free
8906.90.00	- Other	no	3%	Free
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10.00	- Inflatable rafts	no	15%	Free
8907.90.00	- Other	no	15%	Free
89.08	Vessels and other floating structures for breaking up.			
8908.00.00	Vessels and other floating structures for breaking up.	no	15%	Free

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 42.04) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, 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;
- (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 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Capacity measures, which are to be classified according to their constituent material; or
- (m) 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 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus

of the same heading (including a machine, instrument 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 Note 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	Free	Free
9001.20.00	- Sheets and plates of polarising material	..	Free	Free
9001.30.00	- Contact lenses	..	Free	Free
9001.40.00	- Spectacle lenses of glass	..	Free	Free
9001.50.00	- Spectacle lenses of other materials	..	Free	Free
9001.90.00	- Other	..	Free	Free

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	..	Free	Free
9002.19.00	-- Other	..	Free	Free
9002.20.00	- Filters	..	Free	Free
9002.90.00	- Other	..	Free	Free
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			
	- Frames and mountings:			
9003.11.00	-- Of plastics	..	Free	Free
9003.19.00	-- Of other materials	..	Free	Free
9003.90.00	- Parts	..	Free	Free
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.10.00	- Sunglasses	no	15%	Free
9004.90.00	- Other	no	15%	Free
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	no	15%	Free
9005.80.00	- Other instruments	no	15%	Free
9005.90.00	- Parts and accessories (including mountings)	..	15%	Free
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	no	20%	Free
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	no	20%	Free
9006.40.00	- Instant print cameras	no	20%	Free
	- Other cameras:			
9006.51.00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35mm	no	20%	Free
9006.52.00	-- Other, for roll film of a width less than 35mm	no	20%	Free
9006.53.00	-- Other, for roll film of a width of 35mm	no	20%	Free

9006.59.00	-- Other	no	20%	Free
	- Photographic flashlight apparatus and flashbulbs:			
9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	..	20%	Free
9006.69.00	-- Other	..	20%	Free
	- Parts and accessories:			
9006.91.00	-- For cameras	..	20%	Free
9006.99.00	-- Other	..	20%	Free
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10.00	- Cameras	no	20%	Free
9007.20.00	- Projectors	no	20%	Free
	- Parts and accessories:			
9007.91.00	-- For cameras	..	20%	Free
9007.92.00	-- For projectors	..	20%	Free
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.50.00	- Projectors, enlargers and reducers.	..	20%	Free
9008.90.00	- Parts and accessories	..	15%	Free
[90.09]				
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), 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	..	15%	Free
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	..	20%	Free
9010.60.00	- Projection screens	..	15%	Free
9010.90.00	- Parts and accessories	..	15%	Free
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
9011.10.00	- Stereoscopic microscopes	..	15%	Free
9011.20.00	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	..	15%	Free
9011.80.00	- Other microscopes	..	15%	Free

9011.90.00	- Parts and accessories	..	15%	Free
90.12	Microscopes other than optical microscopes; diffraction apparatus.			
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	..	15%	Free
9012.90.00	- Parts and accessories	..	15%	Free
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; 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	..	15%	Free
9013.20.00	- Lasers, other than laser diodes	..	15%	Free
9013.80.00	- Other devices, appliances and instruments	..	15%	Free
9013.90.00	- Parts and accessories	..	15%	Free
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10.00	- Direction finding compasses	..	15%	Free
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	..	15%	Free
9014.80.00	- Other instruments and appliances	..	15%	Free
9014.90.00	- Parts and accessories	..	15%	Free
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10.00	- Rangefinders	..	15%	Free
9015.20.00	- Theodolites and tachymeters (tacheometers)	..	15%	Free
9015.30.00	- Levels	..	15%	Free
9015.40.00	- Photogrammetrical surveying instruments and appliances	..	15%	Free
9015.80.00	- Other instruments and appliances	..	15%	Free
9015.90.00	- Parts and accessories	..	15%	Free
90.16	Balances of a sensitivity of 5cg or better, with or without weights.			
9016.00.00	Balances of a sensitivity of 5cg or better, with or without weights.	..	3%	Free

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	..	15%	Free
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	..	15%	Free
9017.30.00	- Micrometers, callipers and gauges	..	15%	Free
9017.80.00	- Other instruments	..	15%	Free
9017.90.00	- Parts and accessories	..	15%	Free
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	..	Free	Free
9018.12.00	-- Ultrasonic scanning apparatus	..	Free	Free
9018.13.00	-- Magnetic resonance imaging apparatus	..	Free	Free
9018.14.00	-- Scintigraphic apparatus	..	Free	Free
9018.19.00	-- Other	..	Free	Free
9018.20.00	- Ultra-violet or infra-red ray apparatus	..	Free	Free
	- Syringes, needles, catheters, cannulae and the like:			
9018.31.00	-- Syringes, with or without needles	..	Free	Free
9018.32.00	-- Tubular metal needles and needles for sutures	..	Free	Free
9018.39.00	-- Other	..	Free	Free
	- 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	..	Free	Free
9018.49.00	-- Other	..	Free	Free
9018.50.00	- Other ophthalmic instruments and appliances	..	Free	Free
9018.90.00	- Other instruments and appliances	..	Free	Free
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			

9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	..	Free	Free
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	..	Free	Free
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.			
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	..	Free	Free
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	..	Free	Free
	- Artificial teeth and dental fittings:			
9021.21.00	-- Artificial teeth	..	Free	Free
9021.29.00	-- Other	..	Free	Free
	- Other artificial parts of the body:			
9021.31.00	-- Artificial joints	..	Free	Free
9021.39.00	-- Other	..	Free	Free
9021.40.00	- Hearing aids, excluding parts and accessories	..	Free	Free
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	..	Free	Free
9021.90.00	- Other	..	Free	Free
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, 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	..	Free	Free
9022.13.00	-- Other, for dental uses	..	Free	Free
9022.14.00	-- Other, for medical, surgical or veterinary uses	..	Free	Free
9022.19.00	-- For other uses	..	Free	Free

	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.21.00	-- For medical, surgical, dental or veterinary uses	..	Free	Free
9022.29.00	-- For other uses	..	Free	Free
9022.30.00	- X-ray tubes	..	Free	Free
9022.90.00	- Other, including parts and accessories	..	Free	Free
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.			
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	..	Free	Free
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	..	3%	Free
9024.80.00	- Other machines and appliances	..	3%	Free
9024.90.00	- Parts and accessories	..	3%	Free
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	..	3%	Free
9025.19.00	-- Other	..	3%	Free
9025.80.00	- Other instruments	..	3%	Free
9025.90.00	- Parts and accessories	..	3%	Free
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10.00	- For measuring or checking the flow or level of liquids	..	3%	Free
9026.20.00	- For measuring or checking pressure	..	3%	Free
9026.80.00	- Other instruments or apparatus	..	3%	Free
9026.90.00	- Parts and accessories	..	3%	Free

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	..	3%	Free
9027.20.00	- Chromatographs and electrophoresis instruments	..	3%	Free
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	..	3%	Free
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	..	3%	Free
9027.80.00	- Other instruments and apparatus	..	3%	Free
9027.90.00	- Microtomes; parts and accessories	..	3%	Free
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10.00	- Gas meters	..	3%	Free
9028.20.00	- Liquid meters	..	3%	Free
9028.30.00	- Electricity meters	..	3%	Free
9028.90.00	- Parts and accessories	..	3%	Free
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.			
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	..	3%	Free
9029.20.00	- Speed indicators and tachometers; stroboscopes	..	3%	Free
9029.90.00	- Parts and accessories	..	3%	Free
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	..	3%	Free
9030.20.00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	..	3%	Free
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:			
9030.31.00	-- Multimeters without a recording device	..	3%	Free
9030.32.00	-- Multimeters with a recording device	..	3%	Free

9030.33.00	-- Other, without a recording device	..	3%	Free
9030.39.00	-- Other, with a recording device	..	3%	Free
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	..	3%	Free
	- Other instruments and apparatus:			
9030.82.00	-- For measuring or checking semiconductor wafers or devices	..	3%	Free
9030.84.00	-- Other, with a recording device	..	3%	Free
9030.89.00	-- Other	..	3%	Free
9030.90.00	- Parts and accessories	..	3%	Free
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	..	3%	Free
9031.20.00	- Test benches	..	3%	Free
	- Other optical instruments and appliances:			
9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	..	3%	Free
9031.49.00	-- Other	..	3%	Free
9031.80.00	- Other instruments, appliances and machines	..	3%	Free
9031.90.00	- Parts and accessories	..	3%	Free
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10.00	- Thermostats	..	15%	Free
9032.20.00	- Manostats	..	15%	Free
	- Other instruments and apparatus:			
9032.81.00	-- Hydraulic or pneumatic	..	15%	Free
9032.89.00	-- Other	..	15%	Free
9032.90.00	- Parts and accessories	..	15%	Free
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.			
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	..	15%	Free

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 12mm in thickness and 50mm in width, length or diameter.
- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11.00	-- With mechanical display only	no	20%	Free
9101.19.00	-- Other	no	20%	Free
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	-- With automatic winding	no	20%	Free
9101.29.00	-- Other	no	20%	Free
	- Other:			
9101.91.00	-- Electrically operated	no	20%	Free
9101.99.00	-- Other	no	20%	Free
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:			

9102.11.00	-- With mechanical display only	no	20%	Free
9102.12.00	-- With opto-electronic display only	no	20%	Free
9102.19.00	-- Other	no	20%	Free
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	-- With automatic winding	no	20%	Free
9102.29.00	-- Other	no	15%	Free
	- Other:			
9102.91.00	-- Electrically operated	no	20%	Free
9102.99.00	-- Other	no	20%	Free
91.03	Clocks with watch movements, excluding clocks of heading 91.04.			
9103.10.00	- Electrically operated	no	20%	Free
9103.90.00	- Other	no	20%	Free
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.			
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	no	20%	Free
91.05	Other clocks.			
	- Alarm clocks:			
9105.11.00	-- Electrically operated	no	20%	Free
9105.19.00	-- Other	no	20%	Free
	- Wall clocks:			
9105.21.00	-- Electrically operated	no	20%	Free
9105.29.00	-- Other	no	20%	Free
	- Other:			
9105.91.00	-- Electrically operated	no	20%	Free
9105.99.00	-- Other	no	20%	Free
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).			
9106.10.00	- Time-registers; time-recorders	..	3%	Free
9106.90.00	- Other	..	3%	Free
91.07	Time switches with clock or watch movement or with synchronous motor.			
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	..	3%	Free
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	..	20%	Free
9108.12.00	-- With opto-electronic display only	..	20%	Free
9108.19.00	-- Other	..	20%	Free
9108.20.00	- With automatic winding	..	20%	Free
9108.90.00	- Other	..	20%	Free
91.09	Clock movements, complete and assembled.			
9109.10.00	- Electrically operated:	..	20%	Free
9109.90.00	- Other	..	20%	Free
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)	..	20%	Free
9110.12.00	-- Incomplete movements, assembled	..	20%	Free
9110.19.00	-- Rough movements	..	20%	Free
9110.90.00	- Other	..	20%	Free
91.11	Watch cases and parts thereof.			
9111.10.00	- Cases of precious metal or of metal clad with precious metal	..	20%	Free
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	..	20%	Free
9111.80.00	- Other cases	..	20%	Free
9111.90.00	- Parts	..	20%	Free
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20.00	- Cases	..	20%	Free
9112.90.00	- Parts	..	20%	Free
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	..	20%	Free
9113.20.00	- Of base metal, whether or not gold- or silver-plated	..	20%	Free
9113.90.00	- Other	..	20%	Free
91.14	Other clock or watch parts.			
9114.10.00	- Springs, including hair-springs	..	20%	Free
9114.30.00	- Dials	..	20%	Free

9114.40.00	- Plates and bridges	..	20%	Free
9114.90.00	- Other	..	20%	Free

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
- (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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10.00	- Upright pianos	..	20%	Free
9201.20.00	- Grand pianos	..	20%	Free
9201.90.00	- Other	..	20%	Free
92.02	Other string musical instruments (for example, guitars, violins, harps).			
9202.10.00	- Played with a bow	..	20%	Free
9202.90.00	- Other	..	20%	Free
[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	..	20%	Free
9205.90.00	- Other	..	20%	Free
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			

9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	..	20%	Free
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	..	15%	Free
9207.90.00	- Other	..	20%	Free
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	..	20%	Free
9208.90.00	- Other	..	20%	Free
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	..	20%	Free
	- Other:			
9209.91.00	-- Parts and accessories for pianos	..	20%	Free
9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	..	20%	Free
9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	..	20%	Free
9209.99.00	-- Other	..	20%	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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):	..	20%	Free
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	..	20%	Free
9301.90.00	- Other	..	20%	Free
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04.			
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	..	20%	Free
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	no	20%	Free
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	no	20%	Free
9303.30.00	- Other sporting, hunting or target-shooting rifles	no	20%	Free
9303.90.00	- Other	no	20%	Free

93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.			
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	no	20%	Free
93.05	Parts and accessories of articles of headings 93.01 to 93.04.			
9305.10.00	- Of revolvers or pistols	..	20%	Free
9305.20.00	- Of shotguns or rifles of heading 93.03:	..	20%	Free
	- Other:			
9305.91.00	-- Of military weapons of heading 93.01	..	20%	Free
9305.99.00	-- Other	..	20%	Free
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	..	20%	Free
9306.29.00	-- Other	..	20%	Free
9306.30.00	- Other cartridges and parts thereof	..	20%	Free
9306.90.00	- Other	..	20%	Free
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.			
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	..	20%	Free

SECTION XX – MISCELLANEOUS MANUFACTURED ARTICLES

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

Notes.

1.- This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or 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 electric garlands) such as Chinese lanterns (heading 95.05).

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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	..	20%	Free
9401.20.00	- Seats of a kind used for motor vehicles	..	20%	Free
9401.30.00	- Swivel seats with variable height adjustment	..	20%	Free
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	..	20%	Free
	- Seats of cane, osier, bamboo or similar materials			
9401.51.00	- Of bamboo or rattan		20%	Free
9401.59.00	-- Other	..	15%	Free
	- Other seats, with wooden frames :			

9401.61.00	-- Upholstered	..	15%	Free
9401.69.00	-- Other	..	20%	Free
	- Other seats, with metal frames:			
9401.71.00	-- Upholstered	..	20%	Free
9401.79.00	-- Other	..	20%	Free
9401.80.00	- Other seats	..	20%	Free
9401.90.00	- Parts	..	20%	Free
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.			
	- Dentists', barbers' or similar chairs and parts thereof			
9402.10.10	--- Dentists chairs and parts thereof	..	3%	Free
9402.10.90	--- Barbers' or similar chairs and parts thereof	..	3%	Free
9402.90.00	- Other	..	3%	Free
94.03	Other furniture and parts thereof.			
9403.10.00	- Metal furniture of a kind used in offices	..	20%	Free
9403.20.00	- Other metal furniture	..	15%	Free
9403.30.00	- Wooden furniture of a kind used in offices	..	20%	Free
9403.40.00	- Wooden furniture of a kind used in the kitchen	..	15%	Free
9403.50.00	- Wooden furniture of a kind used in the bedroom	..	20%	Free
9403.60.00	- Other wooden furniture	..	15%	Free
9403.70.00	- Furniture of plastics	..	15%	Free
	- Furniture of other materials, including cane, osier, bamboo or similar materials			
9403.81.00	-- Of bamboo or rattan	..	20%	Free
9403.89.00	-- Other	..	20%	Free
9403.90.00	- Parts	..	20%	Free
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	..	15%	Free
	- Mattresses:			
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	..	15%	Free
9404.29.00	-- Of other materials	..	15%	Free

9404.30.00	- Sleeping bags	..	15%	Free
9404.90.00	- Other	..	15%	Free
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	..	15%	Free
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	..	15%	Free
9405.30.00	- Lighting sets of a kind used for Christmas trees	..	15%	Free
9405.40.00	- Other electric lamps and lighting fittings	..	15%	Free
9405.50.00	- Non-electrical lamps and lighting fittings	..	15%	Free
9405.60.00	- Illuminated signs, illuminated name-plates and the like	..	15%	Free
	- Parts:			
9405.91.00	-- Of glass	..	15%	Free
9405.92.00	-- Of plastics	..	15%	Free
9405.99.00	-- Other	..	15%	Free
94.06	Prefabricated buildings.			
9406.00.00	Prefabricated buildings.	..	15%	Free

Chapter 95 - Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

- (a) Christmas tree 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) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26); or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material) ; or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor covering , 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 provision of Note 1 above , heading 95.03 applies , inter alia , to articles of this heading combined with one or more items , which can not be considered as sets under the terms of General Interpretative Rule 3 (b) , and which , if presented separately, would be classified in other headings , provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 - 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

Subheading Note.

1.- Subheading 9504.50 covers :

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
[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.			
9503.00.00	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.	..	20%	Free
95.04	Video game consoles and machines, articles for funfair”, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.20.00	- Articles and accessories for billiards	..	20%	Free
9504.30.00	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than automatic bowling alley equipment	..	20%	Free
9504.40.00	- Playing cards	pk	20%	Free
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	..	20%	Free
9504.90.00	- Other	..	20%	Free
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10.00	- Articles for Christmas festivities	..	20%	Free
9505.90.00	- Other	..	20%	Free
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	..	20%	Free
9506.12.00	-- Ski-fastenings (ski-bindings)	..	20%	Free
9506.19.00	-- Other	..	20%	Free
	- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21.00	-- Sailboards	..	20%	Free
9506.29.00	-- Other	..	20%	Free
	- Golf clubs and other golf equipment:			
9506.31.00	-- Clubs, complete	..	20%	Free

9506.32.00	-- Balls	..	20%	Free
9506.39.00	-- Other	..	20%	Free
9506.40.00	- Articles and equipment for table-tennis	..	20%	Free
	- Tennis, badminton or similar rackets, whether or not strung:			
9506.51.00	-- Lawn-tennis rackets, whether or not strung	..	20%	Free
9506.59.00	-- Other	..	20%	Free
	- Balls, other than golf balls and table-tennis balls:			
9506.61.00	-- Lawn-tennis balls	..	20%	Free
9506.62.00	-- Inflatable	..	20%	Free
9506.69.00	-- Other	..	20%	Free
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	..	20%	Free
	- Other:			
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	..	20%	Free
9506.99.00	-- Other	..	20%	Free
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	..	Free	Free
9507.20.00	- Fish-hooks, whether or not snelled	..	Free	Free
9507.30.00	- Fishing reels	..	Free	Free
9507.90.00	- Other	..	Free	Free
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
9508.10.00	- Travelling circuses and travelling menageries	..	20%	Free
9508.90.00	- Other	..	20%	Free

Chapter 96 - Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials;

- heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2.- In heading 96.02 the expression “vegetable or mineral carving material” means:
- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
- 3.- In heading 96.03 the expression “prepared knots and tufts for broom or brush making” applies only to 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
9601.10.00	- Worked ivory and articles of ivory	..	15%	Free
	- Other			
9601.90.10	--- Worked shells, coral and articles thereof	..	20%	Free
9601.90.90	--- Other	..	15%	Free
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.			

9602.00.00	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.	..	15%	Free
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).			
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles - 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:	..	15%	Free
9603.21.00	-- Tooth brushes, including dental-plate brushes	..	15%	Free
9603.29.00	-- Other	..	15%	Free
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	..	15%	Free
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	..	15%	Free
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	..	15%	Free
9603.90.00	- Other	..	15%	Free
96.04	Hand sieves and hand riddles.			
9604.00.00	Hand sieves and hand riddles.	..	15%	Free
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.			
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	..	20%	Free
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor - Buttons:	..	15%	Free
9606.21.00	-- Of plastics, not covered with textile material	..	15%	Free
9606.22.00	-- Of base metal, not covered with textile material	..	15%	Free
9606.29.00	-- Other	..	15%	Free

9606.30.00	- Button moulds and other parts of buttons; button blanks	..	15%	Free
96.07	Slide fasteners and parts thereof.			
	- Slide fasteners:			
9607.11.00	-- Fitted with chain scoops of base metal	..	15%	Free
9607.19.00	-- Other	..	15%	Free
9607.20.00	- Parts	..	15%	Free
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	..	Free	Free
9608.20.00	- Felt tipped and other porous-tipped pens and markers	..	Free	Free
9608.30.00	- Fountain pens, stylograph pens and other pens	..	Free	Free
9608.40.00	- Propelling or sliding pencils	..	Free	Free
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	..	Free	Free
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	..	Free	Free
	- Other:			
9608.91.00	-- Pen nibs and nib points	..	Free	Free
9608.99.00	-- Other	..	Free	Free
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 rigid sheath	..	Free	Free
9609.20.00	- Pencil leads, black or coloured	..	Free	Free
9609.90.00	- Other	..	Free	Free
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	..	Free	Free
96.11	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.			

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.	..	15%	Free
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	..	15%	Free
9612.20.00	- Ink-pads	..	15%	Free
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	..	20%	Free
9613.20.00	- Pocket lighters, gas fuelled, refillable	..	20%	Free
9613.80.00	- Other lighters	..	20%	Free
9613.90.00	- Parts	..	20%	Free
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.			
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	..	20%	Free
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	..	20%	Free
9615.19.00	-- Other	..	20%	Free
9615.90.00	- Other	..	20%	Free
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	..	20%	Free
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	..	20%	Free
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.			
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.	..	15%	Free
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.			

9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	..	20%	Free
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.”. Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.”.			
9619.00.10	--- Baby Diaper	no	15%	Free
9619.00.20	--- Adult Diaper	no	Free	Free
9619.00.30	---Napkin Liners	no	Free	Free
9619.00.90	--- Other	no	15%	Free

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.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 4.- (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
- (b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
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 and similar decorative plaques.			
9701.10.00	- Paintings, drawings and pastels	..	Free	Free
9701.90.00	- Other	..	Free	Free
97.02	Original engravings, prints and lithographs.			
9702.00.00	Original engravings, prints and lithographs.	..	Free	Free
97.03	Original sculptures and statuary, in any material.			
9703.00.00	Original sculptures and statuary, in any material.	..	Free	Free
97.04	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.			
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	..	Free	Free

97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.			
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	..	Free	Free
97.06	Antiques of an age exceeding one hundred years.			
9706.00.00	Antiques of an age exceeding one hundred years.	..	Free	Free

SECTION XXII MISCELLANEOUS

Chapter 98 – Exemptions

Notes

1. Goods admitted free of duty under this Schedule must be classified in detail in accordance with the description of goods contained in Chapter 1-97 of this Schedule.
2. Exemption from duty under Chapter 98 (this Schedule) is governed by the following condition:-
 - (a) That, in the case of goods which are the property of or intended for the use of some particular person or body, exemption, is claimed by the person or body specified in this Schedule or through an authorized representative of the said person or body approved by the Collector of Customs.
 - (b) that, where applicable, the goods are of a kind answering to the description specified in this Schedule.
 - (c) That any conditions specifying the use of the goods, shall be taken, inter alia to limit such goods to the type, kind or quality for such use.
 - (d) That where the goods have more than one use, the Collector of Customs shall be satisfied that they are solely for the use specified.
 - (e) That, where applicable, the goods shall be imported or taken out of bond by or on behalf of the person or body specified on this Schedule or through an authorized representative of that are solely for the use specified the said person or body approved by the Chief Commissioner of Revenue.
3. Except in the case of goods which the proper officer of customs accepts as accompanied goods exemption from duty shall be claimed by endorsing on the prescribed customs entry or in approved cases attached there to a certificate in the following form:

I hereby certify that the within mentioned goods are imported(*) by (+) taken out of bond for.....(Name of person or body in respect of which exemption is claimed) for the purpose.....(State purpose for which the goods are to be used) and exemption from duty is claimed under Item No.....of Chapter 98, of this schedule to the Customs Act 2007, subject to the conditions specified therein.

Signature:.....

Name:.....

Status:.....

Date:.....

(*) Delete whichever is not applicable.

(+) Not to be delivered ex-bond, without the approval of the Collector of Customs.

4. The Chief Commissioner of Revenue may require the specimen signature by any person who is authorised and approved to sign the Certificate in item 3 above.
5. When any condition affecting the goods is not fulfilled after the goods leave the Customs Control, the Chief Commissioner of Revenue may disallow the concession and collect duty at the rate applicable under this schedule, and such collection shall be without prejudice.
6. For the purposes of Tariff item 9808.2000 the specific materials and equipment are as follows

Excise Book	Diaries	Duplicating Paper
Graph Paper	Paper for Craftwork	Stencils
Typing Paper	Bookkeeping Books	Air Conditioning Unit
Filing Cabinet	Printers	Facsimile Machine

Telephones	Bing Equipment	Staplers and staples
Punchers	Overhead Projectors	Slide Projects
Film Projects	Casette Players	Tapes
Copy Machines	Television Set	Video Recorders
Video tapes	Duplicating Machines	Screens
Computer Equipment (hardward,spare part software,toner,SEQUEST,tap es,diskettes,CDs,ROM,mode ms,monitor	PA Systems and Amplifiers	Printing equipment,off set printers laminators,priting equipment spare parts
Printing consumables ink,toner,transparency plastic,chemical for printing and process photograph	Video Cameras	Epidiascope
Video recording equipment	Audio recording equipment	Photographic developing equipment
Sateline equipment	Furniture,desk,chairs,table	Mathematical equipment
Teaching aids,maps.charts, photographs	Typewriters	Sewing Machines
Home economics equipment	Stoves	Refrigerators
Irons	Ironing Board	Woodworking equipment
Metal working equipment	Electrical Equipment for electrical workshop	Testing equipment for engineering
Cookery material equipment	Sewing material and clothing	Science equipment
Football boots	Football jerseys	Footballs
Netballs	Volleyballs	Soccer balls
Tennis Equipment	Cricket equipment	Table tennis equipment
Athletics Equipment	Sumo wrestling equipment	Boxing gloves
Nets for volleyball soccer	Sports ground building material	Surfing board
Spike shoes	Sports equipment for clinics and workshops	Softball and baseball equipment
Rule books	Consumable material inc chalk,ink,dusters,whiteboard markers,material for school informs	Gifts for school inc foodstuff,tools for workshop,science equipment,sports equipment
Agriculture equipment inc wheel barrows,hose,knapsack, bush knives,chemical,spades, hose,tractors and accessories	School building equipment inc,timber,nails reinforcing iron>window frames,cement,glass,lighting and electrical fittings,paint,paint brushes,sealers,maisonette and ceiling materials,plumbing fixture,sink,toilet equipment,floor coverings tools,beds bunks materials for laboratories,material for dormitories	Shovels,rake,digging forks,hammers,wire pullers,pliers,barbed wire PVC pipes,mist blowers,rotary machines,whipper snipper,seeds,milking machine,lawn mowers
Musical instruments,piano,band instruments,records,music	Kitchen equipment,dining room materials,material for staff house	Specialised items inc.vehicles e.g vans buses trucks etc

stands,woodwind instruments,electrical instruments		
Classroom resources inc.,journals,course book,text book,library books,art & craft material e.g paints,paper,brush,textile.”		

Tariff Item	Description	Unit Qty	Import Duty Rate	Export Duty Rate
98.01	Goods required for the use of the reigning Sovereign.			
9801.00.00	Goods required for the use of the reigning Sovereign.		Free	Free
98.02	Goods required for the accredited diplomatics representatives to the Kingdom .			
9802.00.00	Goods required for the accredited diplomatics representatives to the Kingdom .		Free	Free
98.03	International Organisations and technical assistance officials.			
9803.10.00	- Goods required under agreements of technical assistance entered into by the Government of Tonga		Free	Free
9803.20.00	- The furniture, effects and equipment (including a motor car) of officials in the services of overseas governments or international organisations if imported within six months from the date when official first takes up appointment or within such further period as the Chief Commissioner may allow, on proof that the right to import such furniture, effects and equipment free of duty has been authorised by agreement between the overseas Government or international organisation concerned with the Government of Tonga		Free	Free
98.04	Personal effects and specified goods of arriving passengers being accompanied baggage of passengers consisting of:			
9804.10.00	- A reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, as determined by Customs		Free	Free
9804.11.00	-- Instruments and tools to be used by the passenger for the purpose of his profession, trade occupation or employment provided that they have been in his possession and bona fide use for a reasonable period, as determined by Customs		Free	Free

9804.12.00	-- Such articles in the baggage of a person visiting the Kingdom (not including firearms or ammunition) which that person might reasonably be expected to carry with him for his regular and private use whilst travelling	Free	Free
9804.13.00	-- Manufactured tobacco , including cigars and cigarettes not exceeding 250 grams aggregate (250 cigarettes shall be deemed to be equivalent to 250 grams of tobacco) or 50 cigars imported by a person above the age of 18 years	Free	Free
9804.14.00	-- 2.25 litres of potable spirits or 4.5 litres of beer or 4.5 litres of wine imported by a person above the age of 18 years or any combination not exceeding half of each of the quantities specified herein	Free	Free
9804.15.00	-- Articles which accompany a passenger (including foodstuffs) other than those listed at 9804.13;9804.14 above, which would otherwise be dutiable but for this provision, the aggregate value of which does not exceed \$500.00	Free	Free
9804.20.00	- The items referred to in heading No. 9804.13 and heading No.9804.14 above may also be purchased by disembarking passengers at any duty free shop at any of the international airports or ports in the Kingdom, prior to passing through Customs	Free	Free
98.05	Household and other effects imported for a persons own personal use.		
9805.10.00	- Household and other effects admitted as such by the Chief Commissioner imported by a person with the legal authority to take up residence (a visa of at least one years duration) in the Kingdom and are proved to the satisfaction of the Chief Commissioner to have been in bona fide use by that person for a reasonable period and are not imported for disposal to a third party; Provided that a person may import household and other effects under this subparagraph only on the occasion of first taking up residence in the Kingdom and within a period of six months of arrival or longer period as approved by the Chief Commissioner	Free	Free
9805.20.00	- Household and other effects in the case of a person with legal authority to resume residence in the Kingdom after returning after an absence of two years or more, imported within six months of the arrival of the person or such further period as the Chief Commissioner may allow. The Chief Commissioner must be satisfied that the effects have been in bona fide use by that person for a reasonable period and are not imported for disposal to a third party	Free	Free
98.06	Personal effects (excluding merchandise, alcoholic beverages and tobacco products of persons resident in the Kingdom who have died abroad.		

9806.00.00	Personal effects (excluding merchandise, alcoholic beverages and tobacco products of persons resident in the Kingdom who have died abroad.	Free	Free
98.07	Ground equipment and fuel for aircraft.		
9807.10.00	- Ground equipment and technical supplies required for use within the limit of an airport in connection with the establishment or maintenance of international air services or air services operation within the Kingdom - Fuel and lubricants solely for use in aircraft specified in 9807.1000 hereof	Free	Free
9807.20.10	--- Diesel Fuel for use in the generation of electricity by National Supplier certified as such by the Tonga Electric Power Board	Free	Free
9807.20.20	--- Fuel used by Local Passenger Vessel	Free	Free
9807.20.30	--- Fuel and Lubricants solely use by international air services	Free	Free
9807.20.40	--- Fuel and Lubricants solely use by domestic air services	Free	Free
98.08	Cultural and educational articles.		
9808.10.00	- Articles of an educational, scientific or cultural nature of the following description being products of any state which is a party to the agreement on the importation of educational, Scientific and Cultural materials approved by the general conference of the United Nations Educational, Scientific and Cultural Organisation during its Fifth Session at Florence in June 1950, subject to the satisfaction of the Chief Commissioner as to their description and use	Free	Free
9808.11.00	--Books, documents, (printed or produced by duplicating processed, but excluding stationery), periodicals, current newspaper, manuscripts (including typescripts), musical compositions, maps and charts	Free	Free
9808.12.00	-- Paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works and of art of statuary or sculpture; collectors' pieces and objects of art consigned to approved public galleries, museums and other public institutions and not intended for resale: antiques more than one hundred years old	Free	Free
9808.13.00	-- Films, slides and sound recordings.	Free	Free
9808.14.00	-- Architectural, industrial and engineering plans, models, wall charts and scientific instruments and apparatus: however articles specified in 9808.13 and this heading, above (except newsreels with or without sound track) may only be imported free of duty by a person, society or body approved for the purpose by the Chief Commissioner	Free	Free
9808.20.00	- Specific materials and equipment, to be used solely in education institution for education purposes	Free	Free

98.09	Charitable gifts.		
9809.10.00	- Goods donated to the Red Cross Society and certified by the person for the time being in charge that they are for free distribution	Free	Free
9809.20.00	- Goods imported as charitable gifts, admitted as such by the Chief Commissioner, by any organization that such articles are for free distributions	Free	Free
98.10	Marine life saving equipment: The following equipment which the Chief Commissioner is satisfied is required for the purposes of ships and shipping-		
9810.10.00	- Life saving equipment, including life jackets, life buoys, buoyant apparatus, sea marking dye, distress flares, rockets and other pyrotechnic devices for use in life savings	Free	Free
9810.20.00	- Communication and signal equipment, including Morse signalling lamps, code flags, semaphore flags, fog horns and sirens	Free	Free
98.11	Patterns, samples, advertising matter and documents.		
9811.10.00	- Patterns and samples cut, mutilated or otherwise spoiled to the satisfaction of the Chief Commissioner so as to render them unmerchable and show cards, calendars, trade catalogues, price lists and printed posters advertising services and goods offered by firms having no established place of business in the Kingdom	Free	Free
9811.20.00	- Waybills, consignment notes, bills of lading, exchange orders, tickets and labels when imported on behalf of shipping companies and air lines domiciled outside the Kingdom	Free	Free
98.12	Religious goods for use in places of worship, tombstones.		
9812.10.00	- Alter bread and altar wines imported for administering the Sacrament on the signed declaration of the head of the denomination for which they are intended	Free	Free
9812.20.00	- Church bells, on the signed declaration of the head of the denomination for which they are intended	Free	Free
9812.30.00	- Tombstones whether engraved or not and commemorative and memorial tablets to a deceased person	Free	Free
98.13	Trophies and medals.		
9813.10.00	- Cups, medals, shields and similar trophies when awarded abroad, provided that the purpose for which the trophy was awarded is indelibly inscribed thereon	Free	Free

9813.20.00	- Cups, medals, shields and similar trophies approved by the Privy Council to be specially for bestowal as honorary distinctions or prizes provided that the purpose for which the trophy is to be awarded is indelibly inscribed thereon	Free	Free
98.14	Unframed portraits, developed photographs, developed negatives, developed films and sound recordings which the Chief Commissioner is satisfied have only a personal or sentimental value to the importer and which are not intended for sale or for public exhibition or performance.		
9814.00.00	Unframed portraits, developed photographs, developed negatives, developed films and sound recordings which the Chief Commissioner is satisfied have only a personal or sentimental value to the importer and which are not intended for sale or for public exhibition or performance.	Free	Free
98.15	Articles and goods imported for objects of a general public character or beneficial enterprise approved by the Privy Council.		
9815.00.00	Articles and goods imported for objects of a general public character or beneficial enterprise approved by the Privy Council.	Free	Free
98.16	Remains of a deceased person being returned to the Kingdom for burial.		
9816.00.00	Remains of a deceased person being returned to the Kingdom for burial.	Free	Free
98.17	Compound alcoholic preparations of a kind used by a Licence Manufacturer for the manufacture of alcoholic beverages		
9817.00.10	--- Compound alcoholic preparations of a kind used by a Licence Manufacturer for the manufacture of alcoholic beverages	Free	Free
9817.00.20	--- For use by an organization for a purpose as approved by the Chief Commissioner of Revenue	Free	Free
98.19	Bottles,malts,yeasts and sugar imported to be used by a Licence Manufacturer in the manufacture of Beer		
9819.00.00	Bottles,malts,yeasts and sugar imported to be used by a Licence Manufacturer in the manufacture of Beer	Free	Free
98.20	Good exempted by Law		
9820.00.10	Good exempted by Law	Free	Free
9820.00.11	Temporary imports	Free	Free
9821	The re-importation of traditional mats including fine mats and waist mats and tapa cloth approved by the Commissioner of Revenue		

9821.00.00	The re-importation of traditional mats including fine mats and waist mats and tapa cloth approved by the Commissioner of Revenue	Free	Free
9822	Specific materials and equipment to be used solely in the fishing sector as approved by Cabinet Decision No. 438 of the 10th May 2013		
9822.00.00	Specific materials and equipment to be used solely in the fishing sector as approved by Cabinet Decision No. 438 of the 10th May 2013	Free	Free
9823	Bait imported for commercial fishing		
9823.00.00	Specific materials and equipment to be used solely in the fishing sector as approved by Cabinet Decision No. 438 of the 10th May 2013	Free	Free
9824	Cases,boxes,crate,drum,,sacks,Bags of similar packing for export		
9824.00.00	Cases,boxes,crate,drum,,sacks,Bags of similar packing for export	Free	Free
9825	Nails, tacks, corrugated nails, staples for fixing of container for export		
9825.00.00	Nails, tacks, corrugated nails, staples for fixing of container for export	Free	Free
9826	Seeds for sowing purposes		
9826.00.00	Seeds for sowing purposes	Free	Free
9827	Flat-rolled products of iron as raw materials for subsequent processing		
9827.00.00	Flat-rolled products of iron as raw materials for subsequent processing	Free	Free
9828	Wire of iron or non-alloy steel for binding cases for export		
9828.00.00	Wire of iron or non-alloy steel for binding cases for export	Free	Free
9829	Wire of iron or non-alloy steel as raw material for subsequent processing		
9829.00.00	Wire of iron or non-alloy steel as raw material for subsequent processing	Free	Free
9834	Specific goods of a kind for sport and physical activity		
9834.00.00	Specific goods of a kind for sport and physical activity	Free	Free
9835	Specific goods of a kind for educational purposes.		
9835.00.00	Specific goods of a kind for educational purposes.	Free	Free
9836	Water pumps and their parts and other plumbing and electrical fittings imported for use in a rural community Water Schemes		

9836.00.00	Water pumps and their parts and other plumbing and electrical fittings imported for use in a rural community Water Schemes		Free	Free
9837	All goods imported for the construction, maintenance and related development of all Pacific Games 2019 facilities			
9837.00.00	All goods imported for the construction, maintenance and related development of all Pacific Games 2019 facilities		Free	Free
9838	Specific construction materials to support development of infrastructure			
9838.00.00	Specific construction materials to support development of infrastructure		Free	Free
9839	Fuel up to a volume of 400 litres per month for village water scheme			
9839.00.00	Fuel up to a volume of 400 litres per month for village water scheme		Free	Free