CHAPTER 337

IMPORT DUTIES ACT

To make provision, in place of the Import Duties Act, 1976, for import duties and for matters incidental thereto or connected therewith.

1st January, 1990

ACT XXXV of 1989, as amended by Acts: III and VIII of 1990; Legal Notice No. 207 of 1990; Acts II of 1991, XV of 1992 and VIII of 1993; Legal Notice 28 of 1994; Acts: VIII of 1994, IX and XV of 1995; Legal Notice 184 of 1995; Acts XII of 1997 and XIX of 1999; Legal Notices 7, 149 and 259 of 2000; Acts VIII and XII of 2001, II of 2002, II of 2003 and II of 2004; Legal Notice 344 of 2004; Act XIII of 2005; Legal Notices 424 of 2007 and 336 of 2010; Acts XXII of 2011, III of 2013 and XVI of 2017, VII of 2019 and XXVII and XXXV of 2023.

1. The short title of this Act is the Import Duties Act. Short title.

2. (1) In this Act, unless the context otherwise requires - Interpretation. *Amended by: VIII.1993.2; XV.1995.2; XIX.1999.2; XXII. 2011.5; VII.2019.39.* Cap. 37.

"bill of entry" and "bill of sight" have the meaning assigned to them by articles 12 and 13 of the Customs Ordinance;

"bond" in relation to imported goods means any government warehouse or any other place of security approved under article 27 or article 34(3) of the Customs Ordinance;

"The Community" means the European Community established by the Treaty establishing the European Economic Community done at Rome on 25 March 1957, as amended by the Single European Act of 1986, and the Treaty on European Union done at Maastricht on 7 February, 1992, and whose members are, Belgium, Denmark, the Federal Republic of Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Portugal, Finland, Sweden and the United Kingdom of Great Britain and Northern Ireland, and other states which may become members thereof and to which an agreement between the European Community and Malta applies, and for the purposes of any agreement between the European Community and Malta, such other countries to which that agreement applies;

"Commissioner" means the Commissioner for Tax and Customs, and includes any other person having an express or implied authority to act for the said Commissioner in carrying out the provisions of this Act;

"computer" means any electronic device used for information storage or retrieval and includes a mobile phone or any other electronic means of information storage or retrieval;

"Customs Tariff" means the Customs Tariff set out in the First Schedule to this Act;

"import duty" and "duty" mean any duty of Customs charged on imported goods under this Act;

"information in a non-legible form" means information that needs to be deciphered before being understood;

"invoice" means a document issued by a seller to a buyer listing the goods supplied and stating the sum of money due or paid or an alternative document acceptable to the Commissioner;

"Minister" means the Minister responsible for the Customs;

"prescribed" means prescribed by regulations made under article 35;

"records" means any books, accounts, documents or other recorded information, including information in a computer or information in other non-legible form.

(2) The Customs Tariff contained in the First Schedule to this Act shall be in the English language only:

Provided that the Minister may from time to time order the publication of the said Tariff in the Maltese language and in any such case, if there is any conflict between the Maltese and English text of the Tariff, the English text shall prevail.

Legal effect of notes and rules in Customs Tariff.

3. The notes, rules and other provisions contained in the Customs Tariff shall form an integral part thereof, and the said Tariff shall be read, construed and applied in accordance with the notes, rules and provisions aforesaid.

Duties to be levied and collected by the Commissioner. *Amended by: VIII. 1993.3. Substituted by: XV. 1995.3. Amended by: XIX. 1999.3; L.N. 424 of 2007; XXII. 2011.5.*

4. (1) There shall be levied and collected by the Commissioner on account of the Government the import duties shown in the 'Import Duty' column of the Customs Tariff upon all goods chargeable with such duties and enumerated in the first column of the said Tariff, which are grown, produced or manufactured in countries, other than those in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta.

(2) The import duties shown in the 'Import Duty' column shall not apply to goods which are grown, produced or manufactured in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta provided that such goods satisfy the rules of origin as in force from time to time in accordance with any agreement made between the Government of Malta and the Community.

(3) Notwithstanding the provisions of sub-articles (1) and (2), the Commissioner may, with the concurrence of the importer, apply a flat rate of ten per cent import duty on goods of a non-commercial nature received by individual persons in consignments where the value of such goods does not exceed one hundred and sixteen euro and forty-seven cents (116.47), and on goods of a non-commercial nature imported by travellers in their luggage where the value of such goods does not exceed two hundred and thirty-two euro and ninety-four cents (232.94), in either case being goods other than spirits, tobacco or tobacco products.

(4) In the computation and collection of import duty, the Commissioner may round up or down the value of the goods and

the amount of duty chargeable thereon to the nearest euro.

(5) Where any import duties leviable on goods under this article have not been duly collected, the amount still payable shall remain due for a period of six years from the tax point as defined in article 12A and the Commissioner shall have the right to claim payment of that amount within the said period:

Provided that notwithstanding the provisions of this sub-article, the Commissioner may not claim payment of such amount when he is satisfied that the goods have been properly inspected by a releasing officer and duly released by him and the value of such goods has been properly declared.

Duty-free goods. *Amended by: XV.1992.2.*

5. (1) There shall be exempted from payment of import duty the goods which are enumerated in the Second Schedule to this Act, subject where applicable, to the rules contained therein.

(2) The Minister may by regulations from time to time prescribe the conditions under which and the extent by which equipment for use in any establishment or trade may be exempted from payment of import duty.

Disposal of goods imported free of duty.

6. (1) Any dutiable article which is imported free of duty by any person by virtue of an exemption granted under article 15 or under any other law shall, unless the Minister otherwise orders, be deemed, if sold or disposed of by such person for use or consumption in Malta, to be taken out of bond at the time of such sale or disposal for use or consumption in Malta, and the provisions of article 4 shall apply to any such article.

(2) In any of the cases referred to in sub-article (1) of this article, the duty shall be payable by the person who becomes the owner of the article.

(3) The person liable to pay duty in terms of sub-article (2) of this article, shall within one week of becoming the owner of the articles referred to in sub-article (1) of this article, make perfect entry of such goods in terms of the Customs Ordinance. Cap. 37.

(4) Failure to comply with the provisions of sub-article (3) of this article shall constitute an offence in terms of article 62 of the Customs Ordinance and article 60 of the said Ordinance shall be applicable to the goods in relation to which a proper entry shall not have been made within the time allowed in sub-article (3) hereof. Cap. 37.

(5) This article shall not apply to any dutiable articles imported into Malta free of customs duty under the provisions of the Industrial Development Act. Cap. 325.

Amendment of Schedules. *Substituted by: VIII.1993.4; XIX.1999.4.*

7. The Minister may by regulations published in the Gazette amend, revoke or substitute the Schedules to this Act, or any of them, as may become necessary from time to time with the aim to ensure that the Customs Tariff conforms with the Harmonized Commodity Description and Coding System 1983, as adopted and published by the Customs Co-operation Council, and to reorganise the Customs Tariff without departing from such system, or to remove or effect any decrease in the rate of duties leviable, or to

amend the rules contained in the third Schedule in order to conform with any international obligation entered into by Malta in that respect:

Provided that this authority shall not extend to cases in which its application results in a duty being prescribed in respect of any new article or an increase in the rate of duty prescribed in respect of any article.

Mode of ascertaining *ad valorem* duty. *Amended by: VIII. 1993.5; XV. 1995.4; XIX. 1999.5; XXII. 2011.5.*

8. (1) The Customs value for the purposes of applying the Customs Tariff shall be determined in accordance with the provisions of the Agreement on Implementation of Article VII of the General Agreement of Tariffs and Trade 1994 as applicable to Malta, in accordance with the rules contained in the Third Schedule to this Act and the Annex thereto, which Schedule and Annex shall be in the English language only:

Provided that where the Commissioner has reason to believe that the invoice does not provide a proper basis for the assessment of the correct amount of duty on the goods, the duty may be calculated on a value which shall be established in accordance with the provisions of the Third Schedule to this Act:

Provided further that in the case of goods to which article 6 applies the *ad valorem* duty shall be payable -

(i) where the goods are sold, on the price paid by the purchaser; or

(ii) where the goods are disposed of otherwise than by the sale, on the value of the goods as determined by the Commissioner at the time of disposal:

Provided further that where in the Notes to the Tariff it is provided that a minimum value of an article is to be taken for the purpose of calculating duty, the value established by this sub-article may not be below the value as stated in such Notes.

(2) The Commissioner may require such evidence of the authenticity of any invoice as he may deem proper.

Appeals. *Amended by: XIX. 1999.6; L.N. 424 of 2007. Substituted by: L.N. 336 of 2010. Amended by: XXII. 2011.5.*

9. (1) Any person who feels aggrieved by a decision of the Commissioner shall in the first instance make a written request for revision of such decision to the Commissioner. Such request shall be submitted to the Commissioner within thirty days from the notification of said decision. If no request for revision is lodged within thirty days the person shall be deemed to have accepted the decision.

(2) In the event that the person referred to in subarticle (1) still feels aggrieved by the final decision of the Commissioner, that person shall have the right of appeal to the Administrative Review Tribunal established by article 5 of the Administrative Justice Act.

Cap. 490.

(3) This appeal shall be presented the Administrative Review Tribunal within thirty days from the date of notification of the final decision, referred to in subarticle (2), taken by the Commissioner.

Power of Commissioner to retain invoice and to require production of documents. *Amended by: VIII. 1990.3; XIX. 1999.7; L.N. 424 of 2007; XXII. 2011.5; XVI. 2017.47. VII.2019.40.*

10. (1) It shall be lawful for the Commissioner to retain for official purposes the original copy of the invoice or invoices submitted by an importer with the Customs entry for goods imported or taken out of bond.

(2) The Commissioner may, at any time, within six years after the clearance of goods of any description, require from the importer or his agent the production at his premises or elsewhere of any trade book or records, whether prescribed by law or otherwise, or of other documents of whatever nature relating to the purchase, importation, sale, storage or processing of such goods and if the importer or his agent fails to comply with any such request, he shall be guilty of an offence and shall be liable on conviction by the Court of Magistrates, at the instance of the Commissioner, to a fine (*multa*) of not less than four hundred and sixty-five euro and eighty-seven cents (465.87) and not more than five thousand and eight hundred and twenty-three euro and forty-three cents (5,823.43).

Post-clearance examination of declarations. *Amended by: VIII.1993.6. Substituted by: XIX. 1999.8.*

11. (1) The customs authorities may, on their own initiative or at the request of the declarant, amend the declaration after release of the goods.

(2) The customs authorities may after releasing the goods and in order to satisfy themselves as to the accuracy of the particulars contained in the declaration, inspect the commercial documents and data relating to the import or export operations in respect of the goods concerned or to subsequent commercial operations involving those goods. Such inspections may be carried out at the premises of the declarant, of any other person directly or indirectly involved in the said operations in a business capacity or of another person in possession of the said documents and data for business purposes. Those authorities may also examine the goods where it is still possible for them to be produced.

(3) Where revision of the declaration or post-clearance examination indicates that the provisions governing the customs procedure concerned have been applied on the basis of incorrect or incomplete information, the customs authorities shall, in accordance with the provisions laid down, take the measures necessary to regularise the situation, taking account of the new information available to them.

(4) When it is deemed necessary that officials from other Government Departments participate in post clearance inspections the provisions in this article shall apply also to those officials.

Assessment of value expressed in foreign currency. *Substituted by: VIII. 1993.7. Amended by: XXII. 2011.5.*

12. (1) Where any invoice for goods purchased in a foreign country expresses the value of such goods in foreign currency, such value shall be assessed by the Commissioner at the rate of exchange for Maltese currency of such foreign currency as determined by the Central Bank of Malta, and the importer shall pay duty, where duty is payable *ad valorem*, on the amount calculated in Maltese currency as aforesaid.

(2) The opening rate of exchange for Friday of every week shall apply to such assessments of value during a continuous period

of seven days beginning on the next following Monday, but when Friday's opening rate of exchange differs from a subsequent rate by three *per centum* or more the later rate shall apply for the remainder of that period:

Provided that if at any time the Central Bank does not issue a rate of exchange on any day when such rate is normally issued, the Commissioner may suspend the assessment of the value of the goods until such rate so issued.

(3) Without prejudice to the provisions of the proviso to the preceding sub-article, where the rate of exchange is not issued by the Central Bank of Malta on a Friday, the assessments of values for the period of seven days beginning on the next following Monday shall be determined on the rate of exchange first fixed by the Central Bank of Malta after that Friday, and where on the Monday immediately following the Friday on which the Central Bank of Malta has not issued such rate, a rate of exchange is still not issued, the Commissioner may continue to assess the value of the goods in accordance with the rate applicable for the previous week or suspend the assessment of the value of the goods until a rate is so issued:

Provided that when the said rate of exchange differs from a subsequent rate by three *per centum* or more, the later rate shall apply for the remainder of the period.

Tax Point. *Added by: VIII. 1993.7. Amended by: XXII. 2011.5.*

12A.[*] (1) Import duty shall be computed -

(*a*) at the time a perfect bill of entry is directly registered into the Customs computer by an importer or his agent, or, when not so registered, not later than the next working day following the time of the presentation of a perfect bill of entry to the Commissioner for registration; or

(*b*) where such bill is not perfect, at the time it is amended and accepted as perfect to the satisfaction of the Commissioner;

and in each case it is at that point in time that the rate of duty and rate of exchange shall apply:

Provided that where in accordance with the provisions of the Revenue (Safeguard) Act a new duty or an increased rate of duty is leviable upon the issue of a proclamation as contemplated in that Act, such new duty or increased rate of duty shall be leviable on any goods in relation to which a perfect bill of entry has been made but have not been released, to the extent only as may be provided in the aforesaid proclamation and the bill to which it refers.

Cap. 62.

(2) Notwithstanding the provisions of sub-article (1) of this article, the computation of import duty shall be suspended in any case where the assessment of the value is suspended in accordance with article 12(2) and (3).

See articles 10 and 11 of Act XV of 1995.

Duplicating Bills of Entry. *Added by: VIII. 1993.7. Amended by: XXII. 2011.5.*

12B. It shall not be lawful to register or present another bill of entry for the same goods as a replacement or substitution for the original entry except with the concurrence of the Commissioner, and in any such case the second or subsequent bill of entry shall be invalid.

Parts of an article subject to the same duty as the article.

13. Integral parts of an article which is liable to an *ad valorem* duty, or is free of duty imported for replacement purposes or as spare parts, shall be liable to the same rate of duty as the article itself, or free of duty, as the case may be, unless they are specifically excluded or provided for elsewhere in the Tariff.

Power of Commissioner to take goods on payment of declared or to take duty in kind. *Amended by: XXII. 2011.5.*

14. (1) In the case of goods the duties on which are charged at an *ad valorem* rate, the Commissioner may, if he has reason to believe that the value declared by the importer or his agent is insufficient, either take the goods on paying the importer or his agent the amount of the value declared by him with an addition of five *per centum*, such payment together with the restitution of any duty which may have been paid on the goods to be made within fifteen days following the declaration, or take the duties in kind.

(2) The importer against whom the Commissioner proposes to exercise the right of pre-emption shall be entitled to have the goods appraised by experts, one to be appointed by the declarant and the other by the Commissioner. In the event of disagreement between them, the experts shall appoint an umpire whose decision shall be final.

(3) If the experts decide that the value of the goods does not exceed by more than five *per centum* the value declared by the importer, duty shall be levied on the amount declared by the latter.

(4) When the appraised value exceeds by more than five *per centum* the value declared by the importer, the Commissioner shall, at his option, collect duty on the amount determined by the experts, or avail himself of the pre-emption with the addition of the five *per centum* mentioned in sub-article (1) of this article, which addition shall be likewise granted when the declarant withdraws his application for appraisement:

Provided that in the former case, the duty shall be liable to be increased by fifty *per centum*, if the experts' appraisement exceeds by ten *per centum* the value declared by the importer.

(5) The expenses of the appraisement shall be borne by the declarant, if the value determined by the experts exceeds by more than five *per centum* the value declared: otherwise, they shall be borne by the Government.

Power of Minister to grant exemption from duty. *Amended by: XV. 1995.5; L.N. 424 of 2007; XXII. 2011.5.*

15. (1) It shall be lawful for the Minister to admit the importation into Malta of any goods free of duty.

(2) Where an application has been made to the Minister to allow the importation into Malta of any goods free of duty, the importer may make a deposit with the Commissioner of a sum of money sufficient in amount to cover the duties payable thereon, or produce to the Commissioner such bank guarantee by a local bank as the Commissioner deems fit in the circumstances, and thereupon the goods may be released by the Commissioner to the importer in

the same manner as if the duty thereon had been paid.

(3) Any sum deposited in virtue of sub-article (2) of this article in respect of any goods for which an application shall have been made to the Minister as aforesaid, shall be passed to revenue in the event that the Minister refuses the application aforesaid, and shall be refunded by the Commissioner to the importer in the event that the Minister accedes to the application.

(4) The Minister may delegate the power conferred upon him by this article to the Commissioner in respect of any goods on which the amount of the duty payable does not exceed eleven euro and sixty-five cents (11.65).

(5) Without prejudice to the provisions of the preceding sub-articles of this article, the Minister may grant exemption from duty due under this Act, retrospectively, under such conditions as he may deem fit to impose, and in any such case any duty paid may be refunded by the Commissioner in accordance with such exemption.

Importation of goods without payment of duty. *Amended by: XXII. 2011.5.*

16. The Commissioner may also, with the approval of the Minister in each case and for such time and subject to such conditions as may be prescribed, grant permission to traders to import without payment of duty such goods as may from time to time be prescribed for sale to such class or classes of passengers as may be prescribed.

Exemption of goods imported for temporary use. *Amended by: XXII. 2011.5.*

17. (1) Without prejudice to the provisions of article 30, any goods may, with the permission of the Commissioner be brought into Malta or withdrawn from bond without payment of duty thereon, if the Commissioner is satisfied that such goods are brought into Malta or withdrawn from bond for temporary use only.

(2) The temporary importation or the withdrawal from bond of goods for temporary use shall be subject to the following conditions:

(*a*) the whole quantity of such goods shall be exported from Malta within three months from the date on which they were imported or withdrawn from bond, as the case may be, or within such further period as the Commissioner may allow in respect of any particular goods;

(*b*) no part of the goods shall be disposed of in Malta, save in accordance with the terms of a permit issued by the Commissioner to the person who imported the goods or withdrew them from bond, as the case may be;

(*c*) the person who imports the goods or withdraws them from bond, as the case may be, shall deposit with the Commissioner the amount of the duty payable on such goods or give such security therefor as the Commissioner may require;

(*d*) (i) if the whole quantity of such goods is not exported from Malta within three months from the date they were imported or withdrawn from bond, as the case may be, or within such further

period as the Commissioner may allow, then the whole of the deposit or security in the hands of the Commissioner shall be forfeited;

(ii) if any goods imported or taken out of bond by any person in virtue of a temporary permit under this article and allowed to be retained in the possession of that person for any expressly stipulated period of time without any pecuniary security, the same goods being intended as surety for duty thereon at the time the goods are imported or taken out of bond then the goods if not re-exported within the said period of time shall without prejudice to any liability for the payment of the duty due, be liable to forfeiture in terms of article 60 of the Customs Ordinance and the relevant provisions of the Customs Ordinance shall apply thereto; Cap. 37.

(*e*) where it is shown to the satisfaction of the Commissioner that -

(i) a part of the goods has been lost through no fault of the person who imported the goods or withdrew them from bond; or

(ii) a part of the goods has been disposed of in accordance with a permit issued under paragraph (*b*) of this sub-article; and

(iii) the remaining part of the goods has been duly exported,

duty shall be payable only on the part of the goods which have not been exported and only that part of the deposit or security in the hands of the Commissioner shall be forfeited as amounts to the duty payable on the goods which have not been exported;

(*f*) when the whole quantity of any goods imported or withdrawn from bond under this article is exported from Malta, then the deposit or security in the hands of the Commissioner shall be returned to the person who made the deposit or gave the security.

No duty charged on articles in bond or released for immediate export. *Amended by: VIII. 1993.8.*

18. (1) No bonded article shall be liable to duty under this Act, so long as it shall remain in bond, or on its being released from bond for immediate exportation.

(2) When an article is withdrawn from bond for use or consumption in Malta, the duty which shall be levied on such article shall be that chargeable at the point in time stated in article 12A, provided that if such article is not withdrawn from bond within ten working days after the said time, the bill of entry shall cease to be valid, and a new bill of entry shall be required therefor.

Offences regarding importation declarations. *Added by: VIII. 1993.9. Amended by: XIX. 1999.9; XIII. 2005.35; L.N. 424 of 2007; XXII. 2011.5.*

18A. (*Deleted by Act III. 2013.28*).

Payment of duty on damaged goods. *Amended by: XXII. 2011.5.*

19. (1) Import duties shall be levied irrespective of the state of the goods and no remission of duty shall be allowed either in whole or in part on account of the damaged condition of the goods, whatever be the cause of such damage.

(2) The owner of damaged goods may, however, elect to have the damaged goods destroyed at his expense under such conditions as the Commissioner may impose.

(3) No import duty shall be leviable on goods destroyed in accordance with the provisions of sub-article (2) of this article.

Remission of duty on goods found short. *Amended by: XV. 1995.6; XXII. 2011.5.*

20. (1) No import duty shall be remitted either in whole or in part on any shortage of goods, whether of internals of packages, or of whole packages, whatever is the cause of such shortage.

(2) Import duty is, however, remitted where the shortage consists of whole packages of goods and the owner of such goods furnishes evidence to the satisfaction of the Commissioner -

(i) in respect of goods other than goods imported in containers or on commercial road vehicles, that such packages had not been discharged from the importing vessel; or

(ii) in respect of goods imported in containers or on commercial road vehicles, that such packages had not been loaded in the container or on the commercial road vehicle:

Provided that in such cases if immediately before the examination of the imported goods by the Commissioner the foreign and local seals are found to be intact by the Commissioner, this fact may be considered as satisfactory evidence for the purpose of this sub-article; or

(iii) that such packages had been deposited either in a government warehouse or a warehouse or place of security appointed by virtue of the provisions of article 27(1) of the Customs Ordinance but are not produced at the request of an officer of the Customs.

Cap. 37.

(3) The provisions of the foregoing sub-article shall not apply to goods deposited in a warehouse or place of security appointed by virtue of the provisions of article 27(1) of the Customs Ordinance for the exclusive deposit of goods belonging to a specified person.

(4) A request for the remission of import duty shall be submitted in writing to the Commissioner not later than two years from the date of payment of such duty.

(5) For the purposes of this article -

"container" means an article of transport equipment (lift-van, movable tank or other similar structure):

(i) fully or partially enclosed to constitute a compartment intended for containing goods;

(ii) of a permanent character and accordingly strong enough to be suitable for repeated use;

(iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate re-loading;

(iv) designed for ready handling, particularly when being transferred from one mode of transport to another;

(v) designed to be easy to fill and to empty; and

(vi) having an internal volume of one cubic metre or more;

"road vehicle" means a power driven road vehicle and any trailer or semi-trailer designed to be coupled thereto.

Refund of duty paid.
Added by: XII. 2001.14.
Amended by: XXII. 2011.5.
Cap. 16.

20A. (1) Notwithstanding the provisions of articles 1012 to 1028 of the Civil Code, duty paid in accordance with a declaration made to the Commissioner by the importer or by a person authorised to make such a declaration on the importer's behalf, shall be deemed to have been properly paid and to have been due and shall not be refundable.

(2) Subject to the provisions of subarticle (1) above, it shall be lawful for any person to demand the refund of any duty paid in respect of the importation of any product, provided that -

(*a*) at the time of payment the Commissioner is informed in writing that the legality of such payment is contested; and

(*b*) the demand for the refund of any such duty is notified to the Commissioner not later than one year from the release of the imported goods; and

(*c*) a claim for the refund of the duty is made in a judicial protest or a judicial letter served upon the Commissioner not later than two years from the release of the imported goods; and

(*d*) where said claim for a refund is based on a claim to the effect that the product was not charged according to the correct classification, the classification of the goods made by the Commissioner is manifestly erroneous.

(3) No person shall have, or be deemed to have ever had, a right to claim the refund of any duty which, although having been paid in excess, has been, or can reasonably be presumed to have been, collected by such person as part of the price at which the goods in respect of which such duty was paid were sold to others.

(4) For the purpose of this article "duty" shall include any import duty, excise duty, or any other tax payable to or collected by the Commissioner upon the importation of any goods.

(5) The provisions of subarticle (3), which refer to the time prior to the coming into force of the said subarticle, are simply declaratory for the avoidance of doubt as to the interpretation of the law as it stood prior to the coming into force of the said subarticle.

Drawback.

21. (1) Subject to the provisions of this article, the Minister may by order published in the Gazette provide that drawback on exportation or shipment as stores, or on warehousing in a bonded store pending exportation or shipment as stores shall be allowed under this article (either for a period specified in the order or without limit of period) as respects import duties paid on the importation of goods of any description specified in the order.

For the purpose of this article "the imported articles" means the goods charged with the duty which is to be drawn back.

(2) No order shall be made under this article unless the Minister is satisfied that it will promote the export trade of Malta and is in the public interest and the Minister shall have regard to the interest of those producing in Malta goods comparable with the imported articles.

(3) The Minister may by order declare any premises occupied and used for the building, repairing and refitting of ships to be an authorised yard for the purposes of the next following sub-article.

(4) Goods brought to an authorised yard shall be deemed for the purposes of this article to be exported.

(5) The allowance of drawback under this article shall be subject to such conditions as the Minister sees fit to impose for the protection of the revenue and, in a case where drawback is allowed by virtue of sub-article (4) of this article, subject also to such conditions as the Minister sees fit to impose for securing that the goods will be used in the building, repairing or refitting in the yard of ships of a description not for the time being chargeable with any import duty.

(6) Drawback may be allowed either -

(*a*) in accordance with sub-article (9) of this article on the exportation or shipment as stores of the imported articles or of goods incorporating those articles; or

(*b*) in accordance with sub-article (10) of this article on the exportation or shipment as stores of goods produced or manufactured from the imported articles.

(7) For the purposes of this article any process whereby the form or character of any goods is changed shall be treated as producing other goods from them.

(8) Any order may provide for allowing drawback subject to restrictions not specifically provided for by this article.

(9) Any order providing for drawback to be allowed in

accordance with this sub-article shall be taken as providing that -

(*a*) the drawback shall be of an amount equal to the duty shown to have been paid in respect of the imported articles;

(*b*) the drawback shall not be allowed on an exportation or shipment as stores by a person other than the importer of the imported articles or some person who has taken delivery of those articles or of goods incorporating them directly from him;

(*c*) the drawback shall not be allowed if since the duty became chargeable on the imported articles those articles or any goods for the time being incorporating them have been used otherwise than by being incorporated in other goods or if the imported articles have ceased, otherwise than by undergoing some process not changing their form or character, to be in the same state as they were in at the time when the duty became chargeable on them.

(10) Where drawback is to be allowed in accordance with this sub-article -

(*a*) the rate of drawback shall not be such as appears calculated on the average to result in the duty drawn back amounting to more than the duty paid;

(*b*) subject to paragraph (*a*) of this sub-article, the drawback may be allowed at such rate or rates as appear appropriate and convenient, but so that any rate of drawback shall be fixed by reference either to the quantity of the imported articles (or any goods produced or manufactured from those articles) actually contained in the goods exported or shipped as stores or to that of the goods exported or shipped as stores;

(*c*) where the drawback is to be allowed in the case of any goods exported or shipped as stores at more than one rate according to the duty charged on the imported articles or according to the value by reference to which duty was paid on those articles, provision may be made for determining any question as to the quantity to which any rate is to apply.

(11) Any order for drawback to be allowed in accordance with sub-article (10) of this article shall be taken, except in so far as it provides to the contrary, as providing that any rate of drawback shall, in relation to imported articles charged with duty at a preferential rate, be reduced so as to bear to the full rate of drawback the proportion which the duty charged bore to the full duty.

(12) Any order providing for drawback to be allowed in accordance with sub-article (10) of this article shall be taken as providing that the drawback shall not be allowed if since the duty became chargeable on the imported articles those articles or any goods produced or manufactured from them have been used

otherwise than for the production or manufacture of other goods from them.

Regulations in respect of drawback on other goods.

22. The Minister may by regulation made under this article prescribe -

(*a*) on what goods, other than goods in respect of which an order has been made under article 21, a drawback in respect of import duties chargeable under this Act shall be allowed;

(*b*) the conditions under which drawback on goods so prescribed shall be allowed; and

(*c*) the amount or the method of calculation of such drawback.

Drawback may be allowed only under articles 21 and 22.

23. Save as may be permitted by an order made under article 21 or by regulation made under article 22, no import duties paid by virtue of this Act on any goods released for use or consumption shall be refunded on the exportation thereof.

General provisions as to drawback. *Amended by: VIII. 1990.3; L.N. 424 of 2007; XXII. 2011.5.*

24. (1) Any claim for drawback shall be made to the Commissioner in such form and manner and shall contain such particulars as the Commissioner may direct.

(2) Where drawback has been claimed in the case of any goods -

(*a*) no drawback shall be payable unless it is shown to the satisfaction of the Commissioner that duty in respect of the goods or of the articles contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back; and

(*b*) no drawback shall be paid until the person entitled thereto or his agent has made a declaration, in such form and manner and containing such particulars as the Commissioner may direct, that the conditions on which the drawback is payable have been fulfilled; and

(*c*) the Commissioner may require any person who has been concerned at any stage with the goods or articles to furnish such information as may be reasonably necessary to enable the Commissioner to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatsoever nature relating to the goods or articles.

(3) If any person fails to comply with any requirement under paragraph *(c)* of the last foregoing sub-article, he shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates, at the instance of the Commissioner, to a fine *(multa)* of one hundred and sixteen euro and forty-seven cents (116.47) and to a further penalty of four euro and sixty-six cents (4.66) for every day of default after the date of his conviction.

Time limit on payment of drawback. *Amended by: XXII. 2011.5.*

25. No payment shall be made in respect of any drawback unless the claim therefor is presented to the Commissioner within two years from the date of the event on the happening of which the drawback became payable.

Offences in connection with claim for drawback. *Amended by: VIII. 1990.3; L.N. 424 of 2007; XXII. 2011.5.*

26. (1) Any person who obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback of any duty which is not lawfully payable or allowable or which is greater than the amount payable or allowable, shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates, at the instance of the Commissioner,

(*a*) if the offence was committed with intent to defraud the Government, to a fine (*multa*) of three times the value of the goods or four hundred and sixty-five euro and eighty-seven cents (465.87), whichever is the greater;

(*b*) in any other case, to a fine (*multa*) of three times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or two hundred and thirty-two euro and ninety-four cents (232.94), whichever is the greater.

(2) The punishments provided under the last preceding sub-article shall be without prejudice to any higher punishment incurred under the provisions of the Criminal Code or of any other law. Cap. 9.

(3) Any goods in respect of which an offence under sub-article (1) of this article is committed shall be liable to forfeiture:

Provided that, in the case of a claim for drawback, the Commissioner may, if he sees fit, instead of seizing the goods, either refuse to allow any drawback thereon or allow only such drawback as he considers proper.

(4) Without prejudice to the foregoing provisions of this article, if in the case of any goods upon which a claim for drawback has been made, it is found that -

(*a*) those goods, if sold, do not correspond with any entry made thereof in connection with that claim; or

(*b*) the goods, if sold for home use, would realize less than the amount claimed,

the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates, at the instance of the Commissioner, to a fine (*multa*) of three times the amount claimed or two hundred and thirty-two euro and ninety-four cents (232.94), whichever is the greater:

Provided that paragraph (*b*) of this sub-article shall not apply to such goods or articles contained therein or used in the manufacture or preparation of goods as may be specified by the Minister by an order published in the Gazette.

Reprint of Customs Tariff. Cap. 180.

27. Without prejudice to the provisions of the Existing Laws (Reprint) Act, it shall be lawful for the Minister to order from time

to time the reprint of the Customs Tariff, with any additions, omissions, amendments or substitutions directed to be made by any future laws and the Tariff so printed shall be, without any question whatsoever in all courts of justice and for all purposes whatsoever, an authentic text of such Customs Tariff:

Provided that in every such case a memorandum under the signature of the Minister shall be printed on the reprinted Customs Tariff stating that it has been reprinted under the authority of this article and as amended up to a specified date.

Saving as to other laws relating to Customs.

28. Nothing in this Act contained shall be deemed to effect -

(*a*) any power of the lawful authorities under any law or regulation in force relating to Customs to require the production of any document upon the entry of goods, or to exercise any power granted by such law or regulation;

(*b*) any obligation or liability provided for by any law or regulation in force relating to Customs;

(*c*) any penalty, forfeiture or punishment in respect of any offence against any law or regulation in force relating to Customs;

(*d*) any proceedings in respect of any such power, obligation, liability, penalty, forfeiture or punishment as aforesaid.

Samples. *Amended by: XXII. 2011.5.*

29. (1) Any officer of Customs may, at any time before the release of any goods, take samples of such goods in such reasonable quantities as may be deemed necessary for the purpose of ascertaining the amount of duty to be levied, and such samples shall be disposed of and accounted for in such manner as the Commissioner may direct.

(2) No compensation shall be payable by the Commissioner in respect of any sample taken in accordance with the provisions of this article.

Special provisions for temporary importation of items intended for industrial processing. *Amended by: XXII. 2011.5.*

30. (1) It shall be lawful for the Minister to authorize by order the importation or withdrawal from bond of any goods or materials without payment of duty thereon on a declaration to be made by the importer or owner that they are wholly intended for re-exportation after industrial processing or incorporation in manufactured articles.

(2) Any such goods or materials shall not be disposed of in Malta without a written permit issued by the Commissioner.

(3) The temporary importation of any goods or materials as aforesaid shall be subject to the following conditions:

(*a*) the whole quantity of the goods or materials shall be exported from Malta within such period as shall be determined by the Commissioner;

(*b*) the person mentioned in the order shall furnish to the Commissioner a security or undertaking to the latter's

satisfaction;

(*c*) the person mentioned in the order shall -

(i) keep proper stock accounts showing at any time and in full detail the quantities of goods or materials imported or withdrawn from bond on temporary importation and their disposal;

(ii) furnish the Commissioner, where he so requires, with certified true copies of such accounts every month or at such period as he may determine;

(iii) permit the Commissioner or any person authorised by him in that behalf at any reasonable time to inspect the accounts mentioned in sub-paragraph (i) of this paragraph and any stocks of goods or materials kept in his premises by the person mentioned in the order for the purpose of ascertaining that all the conditions respecting the temporary importation of such stocks are being fulfilled.

(4) Where in goods or materials held on temporary importation under this article any normal wastage occurs in the process of production, any waste materials shall be disposed of as the Commissioner shall permit, whether on payment of duty prior to sale or free of duty on destruction under Customs supervision.

(5) Where any goods or materials held on temporary importation under this article -

(i) are disposed of in Malta either in their original state or after incorporation into finished articles in accordance with a written permit issued by the Commissioner as aforesaid; or

(ii) are shown to the satisfaction of the Commissioner to have been unavoidably lost through circumstances beyond the control of the person mentioned in the aforesaid order,

then in every such case duty shall be paid only on such goods and materials as are not exported, except for such wastage as may be permitted to be destroyed under sub-article (4) of this article.

(6) Without prejudice to the provisions of article 32, if the Commissioner is satisfied that any of the provisions of this article has been contravened or has not been complied with, it shall be lawful for the Minister to revoke the order made by him under this article and the importer or owner affected by such revocation shall forthwith pay the full duty on such goods or materials held on temporary importation which cannot be accounted for to the satisfaction of the Commissioner.

Special provisions for importation of items intended for fairs etc.

31. It shall be lawful for the Minister by regulations under this Act, to make provision for putting into effect any international agreement or convention to which the Government of Malta may be a party, whereby goods for display or use at exhibitions, fairs, meetings or similar event may be imported into Malta, without

payment of duty under this Act, such regulations may in particular prescribe the forms, procedures and guarantees to be used, adopted or given in connection therewith.

Offences in connection with temporary importation under article 30. *Amended by: VIII. 1990.3; L.N. 424 of 2007; XXII. 2011.5.*

32. Where any importer or owner in whose favour an order has been made under article 30(1) disposes in Malta of any goods or materials mentioned in such order without the written permit of the Commissioner or is unable satisfactorily to account for any such goods or materials, such importer or owner shall be guilty of an offence and shall be liable, on conviction by the Court of Magistrates, at the instance of the Commissioner, to a fine (*multa*) of three times the value of the goods or materials or one hundred and sixteen euro and forty-seven cents (116.47), whichever is the greater or to imprisonment for a term not exceeding two years, or to both such fine and such imprisonment.

Goods or materials imported for industrial production. *Amended by: XXII. 2011.5.*

33. Where the Customs Tariff provides that goods otherwise subject to duty may be imported free of duty or subject to the payment of a lower rate of duty because they are declared to be intended "for industrial production" or "for agricultural use" or "for fishing use", such importation free of duty or subject to the payment of a lower rate of duty shall be permitted subject to the fulfilment of any such conditions as may be prescribed in order that the goods or materials may be considered as having been imported for any of the said purposes and subject to the Commissioner being satisfied that the goods or materials have been so imported and that any such conditions as aforesaid have been fulfilled.

Offences by body of persons.

34. Where an offence against the provisions of this Act or any regulations or order made thereunder is committed by an association or body of persons, every person who, at the time of the commission of the offence was a director, manager, secretary or other similar officer of such association or body of persons, or was purporting to act in any such capacity, shall be guilty of that offence unless he proves that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of the offence.

Applicability of articles 87 and 88 of the Customs Ordinance. *Added by: VIII.1993.10.* Cap. 37.

34A. The provisions of articles 87 and 88 of the Customs Ordinance shall *mutatis mutandis* apply to any offence under this Act or under any regulations made under this Act.

Power of Minister to make regulations. *Amended by: VIII. 1990.3; VIII. 2001.2; L.N. 424 of 2007; XXII. 2011.5; XVI. 2017.48; XXXV.2023.35.*

35. The Minister may from time to time make regulations -

(*a*) respecting the collection of import duties under the general rates and the European Economic Community rates shown in the respective columns of the Customs Tariff;

(*b*) prescribing the duration and conditions of permits issued under article 16, the classes of goods to which that article applies, the procedure to be complied with to safeguard the revenue and to ensure proper control of the sale of such goods:

(*c*) providing that any person who contravenes or fails to comply with any regulations made under this Act shall

be guilty of an offence and shall be liable, on conviction by the Court of Magistrates, at the instance of the Commissioner or otherwise, to punishments not exceeding a fine (*multa*) of not more than four hundred and sixty-five euro and eighty-seven cents (465.87) or an amount equal to three times the import duty payable on any article in respect of which the offence is committed, whichever is the greater, or imprisonment for a term not exceeding three months or to both such fine and such imprisonment;

(*d*) prescribing anything that may be prescribed;

(*e*) for the establishment of customs procedures for the suspension or drawback of duties or other dues or restrictions on importation in connection with the processing or further processing in Malta of goods or materials imported into Malta and for making arrangements providing for the payment of duties on goods manufactured from such goods or materials so imported, in accordance with the classification under which the goods processed or further processed fall under, and for providing that duty on goods temporarily exported from Malta shall, when re-imported after processing or further processing outside Malta, be charged only on the value added to the goods by such processing or further processing; and such procedures may provide for the payment of interest on duty or other dues suspended in terms of such procedures;

(*ea*) extending all or part of the provisions of this Act, including any regulations thereunder to any exclusive economic zone area or environment protection area as defined in the Exclusive Economic Zone Act and prescribing or otherwise providing for matters relating to import duties in respect of any exclusive economic zone area or environment protection area as defined in the Exclusive Economic Zone Act; Cap. 625.

(f) providing for rules relating to guarantees required by law, which guarantees secure the payment of any amount due; and

(*g*) generally for any other purpose connected with the operation of the provisions of this Act.

Competent court in certain cases. *Amended by: VIII.1990.3.*

36. Notwithstanding the provisions of any other law, any action for the recovery of any import duty, or of any difference of import duty, charged or chargeable under this Act shall be brought, as the case may require, before the First Hall of the Civil Court or before the Court of Magistrates (Malta) in its civil jurisdiction or before the Court of Magistrates (Gozo) also in its civil jurisdiction.

Customs Code. *Added by; II. 2002.30.*

36A. (1) The provisions of the Customs Code contained in the Fourth Schedule to this Act shall apply with regard to the matters contained therein notwithstanding anything to the contrary contained in this Act or in any other law.

(2) The Minister may by regulations make provisions to implement the provisions of the Customs Code contained in the Fourth Schedule.

Saving.
Cap. 249.

37.[*] Without prejudice to the provisions of article 12 of the Interpretation Act, all regulations, orders and other instruments which were kept in force by the Import Duties Act, 1976[†], and all regulations, orders and other instruments made under the said Act other than any reprint of the Customs Tariff made under article 26 of that Act which shall be repealed, shall if and as in force immediately before the commencement of this Act be deemed to have been made under this Act and shall continue in force and may be amended, altered, repealed or otherwise dealt with accordingly.

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*The original sub-articles (1) and (3) of this article have been omitted under the Statute Law Revision Act, 1980.
†Repealed by this Act.

S C H E D U L E S

FIRST SCHEDULE

(Articles 2, 3 and 4)

CUSTOMS TARIFF

Amended by: XV.1992.3. Substituted by: VIII.1993.11. Amended by: L.N. 28 of 1994; VIII.1994.2; IX.1995.2. Substituted by: XV.1995.7; L.N. 184 of 1995. Amended by: XII. 1997.77. Substituted by: L.N. 7 of 2000. Amended by: L.N. 259 of 2000; Substituted by: VIII. 2001.3. Amended by: II. 2002.32; II. 2003.30; II. 2004.36; L.N. 424 of 2007; XXII. 2011.5.

GENERAL NOTES AND RULES FOR INTERPRETATION

1. The Nomenclature of the Customs Tariff is based on the Nomenclature for the classification of Goods in the Harmonized Commodity Description and Coding System 1983 (hereinafter referred to as the Harmonized System) and shall be interpreted in accordance with the Explanatory Notes to the Harmonized System, published by the Customs Co-Operation Council, Brussels.

2. Except where the rates of duty are specified in monetary units, the rates indicated under "Import Duty" of this Schedule are percentages Ad Valorem.

3. The term "for industrial production" wherever it appears in this Schedule shall also apply to goods or materials which are imported for use in the building or construction industry.

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the 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.

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

CHAPTER 1
LIVE ANIMALS

NOTE

1. This Chapter covers all live animals except:
   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
   (b) Cultures of micro organisms and other products of heading No. 30.02; and
   (c) Animals of heading No. 95.08.

H.S. Code Number	Description	Import Duty
01.01	**Live horses, asses, mules and hinnies:**	
	- *Horses*:	
0101.11.00.00	- - Pure-bred breeding animals	0
0101.19	- - *Other*:	
0101.19.10.00	- - - For slaughter	4
	- - - *Other*:	
0101.19.90.10	- - - - For sport, recreation or hobby	10
0101.19.90.90	- - - - Other	10
0101.20	*- Asses, mules and hinnies:*	
0101.20.10.00	- - Asses	10
0101.20.90.00	- - Mules and hinnies	10
01.02	**Live bovine animals:**	
0102.10	*- Pure-bred breeding animals:*	
0102.10.10.00	- - Heifers (female bovines that have never calved)	0
0102.10.30.00	- - Cows	0
0102.10.90.00	- - Other	0
0102.90	*- Other*:	
	- - *Domestic species:*	
0102.90.05.00	- - - Of a weight not exceeding 80 kg	0
	- - - *Of a weight exceeding 80 kg but not exceeding 160 kg:*	
0102.90.21.00	- - - - For slaughter	0
0102.90.29.00	- - - - Other	10
	- - - *Of a weight exceeding 160 kg but not exceeding 300 kg:*	
0102.90.41.00	- - - - For slaughter	0
0102.90.49.00	- - - - Other	10
	- - - *Of a weight exceeding 300 kg:*	

H.S. Code Number	Description	Import Duty
	- - - - *Heifers (female bovines that have never calved):*	
0102.90.51.00	- - - - - For slaughter	0
0102.90.59.00	- - - - - Other	10
	- - - - *Cows*:	
0102.90.61.00	- - - - - For slaughter	0
0102.90.69.00	- - - - - Other	10
	- - - - *Other*:	
0102.90.71.00	- - - - - For slaughter	0
0102.90.79.00	- - - - - Other	10
0102.90.90.00	- - Other	0
01.03	**Live swine:**	
0103.10.00.00	- Pure-bred breeding animals	0
	- *Other*:	
0103.91	- - *Weighing less than 50 kg*:	
0103.91.10.00	- - - Domestic species	0
0103.91.90.00	- - - Other	0
0103.92	- - *Weighing 50 kg or more*:	
0103.92	- - - *Domestic species:*	
0103.92.11.00	- - - - Sows having farrowed at least once, of a weight of not less than 160 kg	0
0103.92.19.00	- - - - Other	0
0103.92.90.00	- - - Other	0
01.04	**Live sheep and goats:**	
0104.10	- *Sheep*:	
0104.10.10.00	- - Pure-bred breeding animals	0
	- - *Other*:	
0104.10.30.00	- - - Lambs (up to a year old)	10
0104.10.80.00	- - - Other	10
0104.20	- *Goats*:	
0104.20.10.00	- - Pure-bred breeding animals	5
0104.20.90.00	- - Other	5

H.S. Code Number	Description	Import Duty
01.05	**Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:**	
	- Weighing not more than 185 g.:	
0105.11	*- - Fowls of the species Gallus domesticus:*	
	- - - Grandparent and parent female chicks:	
	- - - - Laying stocks:	
0105.11.11.10	- - - - - Kept for sport, recreation or hobby	10
0105.11.11.90	- - - - - Other	10
	- - - - *Other*:	
0105.11.19.10	- - - - - Kept for sport, recreation or hobby	10
0105.11.19.90	- - - - - Other	10
	- - - *Other*:	
	- - - - *Laying stocks*:	
0105.11.91.10	- - - - - Kept for sport, recreation or hobby	0
0105.11.91.90	- - - - - Other	0
	- - - - *Other*:	
0105.11.99.10	- - - - - Kept for sport, recreation or hobby	0
0105.11.99.90	- - - - - Other	0
0105.12	- - *Turkeys*:	
0105.12.00.10	- - - Kept for sport, recreation or hobby	10
0105.12.00.90	- - - Other	10
0105.19	- - *Other*:	
	- - - *Geese*:	
0105.19.20.10	- - - - Kept for sport, recreation or hobby	10
0105.19.20.90	- - - - Other	10
	- - - *Ducks and guinea fowls:*	
0105.19.90.10	- - - - Kept for sport, recreation or hobby	10
0105.19.90.90	- - - - Other	10
	- Other:	
0105.92	*- - Fowls of the species Gallus domesticus, weighing not more than 2,000 g:*	
0105.92.00.10	- - - Kept for sport, recreation or hobby	0
0106.92.00.90	- - - Other	0

H.S. Code Number	Description	Import Duty
0105.93	*- - Fowls of the species Gallus domesticus, weighing more than 2,000 g:*	
0105.93.00.10	- - - Kept for sport, recreation or hobby	0
0105.93.00.90	- - - Other	0
0105.99	*- - Other*:	
	- - - Ducks:	
0105.99.10.10	- - - - Kept for sport, recreation or hobby	10
0105.99.10.90	- - - - Other	10
	- - - Geese:	
0105.99.20.10	- - - - Kept for sport, recreation or hobby	10
0105.99.20.90	- - - - Other	10
	- - - Turkeys:	
0105.99.30.10	- - - - Kept for sport, recreation or hobby	0
0105.99.30.90	- - - - Other	0
	- - - Guinea fowls:	
0105.99.50.10	- - - - Kept for sport, recreation or hobby	0
0105.99.50.90	- - - - Other	0
01.06	**Other live animals:**	
	- Domestic rabbits:	
0106.00.10.10	- - For breeding purposes	0
0106.00.10.90	- - Other	0
	- Pigeons:	
	- - Broiler:	
0106.00.20.11	- - - For breeding purposes	0
0106.00.20.19	- - - Other	0
0106.00.20.90	- - Other	10
0106.00.90.00	- Other	0

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

NOTE

1. This Chapter does not cover:
   (a) Products of the kinds described in headings, Nos. 02.01 to 02.08, or 02.10, unfit or unsuitable for human consumption;
   (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.11 or 30.02); or
   (c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

ADDITIONAL NOTES

1. A.The following expressions shall have the meanings hereunder assigned to them:

   a) "Carcasses of bovine animals", for the purposes of subheadings 0201.10.00.00 and 0202.10.00.00: Whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcasses at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints; "carcass" shall include the front part of the carcase comprising all the bones and the scrag, neck and shoulder having more than 10 pairs of ribs.

   b) "Half-carcasses of bovine animals", for the purposes of subheadings 0201.10.00.00 and 0202.10.00.00: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis; "half-carcase" shall include the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder having more than 10 ribs.

   c) "Compensated quarters", for the purposes of subheadings 0201.20.20.00 and 0202.20.10.00: portions composed of either:
      - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or
      - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eight cut rib.

      The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; however, a difference between the weights of the two parts of the consignment is allowed provided that this does not exceed 5% of the weight of the heavier part (forequarters or hindquarters).

   d) "Unseparated forequarters", for the purposes of subheadings 0201.20.30.00 and 0202.20.30.00: the front part of a carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of 10 pairs of ribs (the first four pairs of ribs must be whole, the others may be cut) with or without the thin flank.

   e) "Separated forequarters", for the purposes of subheadings 0201.20.30.00 and 0202.20.30.00: the front part of a half-carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of 10 ribs (the first four ribs must be whole, the others may be cut) with or without the thin flank.

   f) "Unseparated hindquarters", for the purposes of subheadings 0201.20.50.00 and 0202.20.50.00: the rear part of a carcase comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the

shank and with or without the thin flank.

g) "Separated hindquarters", for the purposes of subheadings 0201.20.50.00 and 0202.20.50.00: the rear part of a half-carcase comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the shank and with or without the thin flank.

h) 11. "Crop" and "chuck and blade" cuts, for the purposes of subheading 0202.30.50.00: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from a forequarter with a minimum of four ribs and a maximum of 10 ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib;
22. "Brisket" cut, for the purposes of subheading 0202.30.50.00: the lower part of the forequarter comprising the brisket navel end and the brisket point end.

B. In determining the number of whole or cut ribs referred to in paragraph 1. A, only those attached to the backbone shall be taken into consideration.

2. A. The following expressions shall have the meanings hereunder assigned to them:

a) "Carcases or half-carcases", for the purposes of subheadings 0203.11.10.00 and 0203.21.10.00: slaughtered pigs in the form of carcases of domestic swine which have been bled and eviscerated and from which the bristles and hooves have been removed. Half-carcases are derived from whole carcases by division through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and ischio-bupic symphysis. These carcases and half-carcases may be with or without head, feet, flare fat, kidneys, tail or diaphragm. Half-carcases may be with or without spinal cord, brain or tongue. Carcases and half-carcases of sows may be with or without udders (mammary glands).

b) "Hams" (legs), for the purposes of subheadings 0203.12.11.00, 0203.22.11.00, 0210.11.11.00 and 0210.11.31.00: the posterior (caudal) part of the half-carcase including bones, with or without foot, shank, rind or subcutaneous fat.
The ham (leg) is separated from the rest of the half-carcase so that it includes, at most, the last lumbar vertebra.

c) "Fore-ends", for the purposes of subheadings 0203.19.11.00, 0203.29.11.00, 0210.19.30.00 and 0210.19.60.00: the anterior (cranial) part of the half-carcase without the head, including bones, with or without foot, shank, rind or subcutaneous fat.
The fore-end is separated from the rest of the half-carcase so that it includes, at most, the fifth dorsal vertebra.
The upper (dorsal) part of the fore-end, whether or not containing the blade-bone and attached muscles (neck-end in fresh or collar in salted condition), is considered a cut of the loin, when it is separated from the lower (ventral) part of the fore-end, at most by a cut just below the vertebral column.

d) "Shoulders", for the purposes of subheadings 0203.12.19.00, 0203.22.19.00, 0210.11.19.00 and 0210.11.39.00: the lower part of the fore-end whether or not containing the blade-bone and attached muscles, including bones, with or without foot, shank, rind or subcutaneous fat.
The blade-bone and attached muscles presented separately shall remain classified in this subheading as a part of the shoulder.

e) "Loins", for the purposes of subheadings 0203.19.13.00, 0203.29.13.00, 0210.19.40.00 and 0210.19.70.00: the upper part of the half-carcase, extending from the first cervical vertebra to the caudal vertebrae, including bones, with or without the tenderloin, blade-bone, subcutaneous fat or rind.
The loin is separated from the lower part of the half-carcase by a cut just below the vertebral column.

f) "Bellies", for the purposes of subheadings 0203.19.15.00, 0203.29.15.00, 0210.12.11.00 and 0210.12.19.00: the lower part of the half-carcases situated between the ham (leg) and the shoulder, commonly known as "streaky", with or without bones, but with the rind and the subcutaneous fat.

g) "Bacon sides", for the purposes of subheading 0210.19.10.00: the pig half-carcase without the head, cheek, chap, feet, tail, flare fat, kidney, tenderloin, blade-bone, sternum, vertebral column, pelvic bone and diaphragm.

h) "Spencers", for the purposes of subheading 0210.19.10.00: the bacon side without the ham, whether or not boned.

ij) "3/4 sides", for the purposes of subheading 0210.19.20.00: the bacon side without the fore-end, whether or not boned.

k) "Middles", for the purposes of subheading 0210.19.20.00: the bacon side without the ham and the fore-end, whether or not boned.
The subheading also includes cuts of middles containing tissue of loin and belly in natural proportion to the entire middles.

B. The parts of the cuts defined in paragraph 2 A f) fall within the same subheadings only if they contain rind and subcutaneous fat.
If the cuts falling within subheadings 0210.11.11.00 and 0210.11.19.00 as well as 0210.11.31.00, 0210.11.39.00, 0210.19.30.00 and 0210.19.60.00 are derived from a bacon side from which the bones indicated under paragraph 2 A g) have already been removed, the lines of cutting shall follow those defined under paragraph 2 A b), c) and d) accordingly; in any case, these cuts or parts thereof shall contain bones.

C. Subheadings 0206.30.31.00, 0206.49.20.00 and 0210.90.39.00, shall include, in particular heads or halves of heads of domestic swine, with or without the brains, cheeks or tongues, and parts thereof.
The head is separated from the rest of the half-carcase by a straight cut parallel to the cranium. The cheeks, snouts and ears as well as the meat attached to the head, particularly to the rear part (including the chaps), are considered parts of heads. The boneless meat of the fore-end (including the jowl) falls within subheadings 0203.19.55.00, 0203.29.55.00, 0210.19.51.00 or 0210.19.81.00 as the case may be.

D. For the purposes of subheadings 0209.00.11.00 and 0209.00.19.00, "subcutaneous pig fat" shall have the meaning of the fatty tissue which accumulates under the rind of the pig and adheres to it, irrespective of the part of the pig from which it comes; in any case, the weight of the fatty tissue shall exceed the weight of the rind.
Those subheadings also include subcutaneous pig fat from which the rind has been removed.

E. For the purposes of subheadings 0210.11.31.00, 0210.11.39.00, 0210.12.19.00 and 0210.19.60.00 to 0210.19.89.00, products in which the water/protein ratio in the meat (nitrogen content x 6.25) is 2.8 or less shall be considered as "dried or smoked". The nitrogen content shall be determined according to ISO method 937-1978.

3. A. For the purposes of heading No. 02.04, the following expressions shall have the meanings hereunder assigned to them:

a) "Carcases", for the purposes of subheadings 0204.10.00.00, 0204.21.00.00, 0204.30.00.00, 0204.41.00.00, 0204.50.11.00 and 0204.50.51.00: whole carcases of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints.

b) "Half-carcases", for the purposes of subheadings 0204.10.00.00, 0204.21.00.00, 0204.30.00.00, 0204.41.00.00, 0204.50.11.00 and 0204.50.51.00: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar, and sacral vertebra and through the centre of the sternum and of the ischiopubic symphysis.

c) "Short-forequarters", for the purposes of subheadings 0204.22.10.00, 0204.42.10.00, 0204.50.13.00 and 0204.50.53.00: the anterior part of the carcase with or without the breast including all the bones and the shoulders, scrag and middle neck, cut at right-angles to the backbone with a minimum of five and a maximum of seven pairs of whole or cut ribs.

d) "Short-forequarter", for the purposes of subheadings 0204.22.10.00, 0204.42.10.00, 0204.50.13.00 and 0204.50.53.00: the anterior part of the half-carcase with or without the breast including all the bones and the shoulder, scrag and middle neck, cut at right-angles to the backbone with a minimum of five and a maximum of seven whole or cut ribs.

e) "Chines and /or best ends", for the purposes of subheadings 0204.22.30.00, 0204.42.30.00, 0204.50.15.00, 0204.50.55.00: the remaining part of the carcase after the legs and short forequarters have been removed with or without the kidneys; the chines when separated from the best ends must include a minimum of five lumbar vertebrae; the best ends when separated from the chines must include a minimum of five pairs of whole or cut ribs.

f) "Chine and /or best end", for the purposes of subheadings 0204.22.30.00, 0204.42.30.00, 0204.50.15.00, and 0204.50.55.00: the remaining part of the half-carcase after the legs and short forequarter have been removed with or without the kidney, the chine when separated from the best end must include a minimum of five lumbar vertebrae; the best end when separated from the chine must include a minimum of five whole or cut ribs.

g) "Legs", for the purposes of subheadings 0204.22.50.00, 0204.42.50.00, 0204.50.19.00 and 0204.50. 59.00: the rear part of the carcase comprising all the bones and the legs and cut at right-angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischiopubic symphysis.

B. In determining the number of whole or cut ribs referred to in paragraph 3.A, only those attached to the backbone shall be taken into consideration.

4. The following expressions shall have the meanings hereunder assigned to them:

(a) 'poultry cuts, with bone in', for the purposes of subheadings 0207.13.20.00 to 0207.13.60.00, 0207.26.20.00 to 0207.26.70.00, 0207.35.21.00 to 0207.35.63.00, 0207.14.20.00 to 0207.14.60.00, 0207.27.20.00 to 0207.27.70.00 and 0207.36.21.00 to 0207.36.63.00: the cuts specified therein, including all bones.
Poultry cuts as referred to in (a) which have been partly boned shall fall within subheading 0207.13.70.00, 0207.26.80.00, 0207.35.79.00, 0207.14.70.00 or 0207.36.79.00;

(b) 'halves', for the purposes of subheadings 0207.13.20.00, 0207.26.20.00, 0207.35.21.00, 0207.35.23.00, 0207.35.25.00, 0207.14.20.00, 0207.27.20.00, 0207.36.21.00, 0207.36.23.00 and 0207.36.25.00: halves of poultry carcases, obtained by a longitudinal cut in a plane along the sternum and the backbone;

(c) 'quarters', for the purposes of subheadings 0207.13.20.00, 0207.26.20.00, 0207.35.21.00, 0207.35.23.00, 0207.35.25.00, 0207.14.20.00, 0207.27.20.00, 0207.36.21.00, 0207.36.23.00 and 0207.36.25.00: leg quarters, or breast quarters, obtained by a transerval cut of a half;

(d) 'whole wings, with or without tips', for the purposes of subheadings 0207.13.30.00, 0207.26.30.00, 0207.35.31.00, 0207.14.30.00, 0207.27.30.00 and 0207.36.31.00: poultry cuts consisting of the humerus, radius and ulna, together with the surrounding musculature. The tip, including the carpel bones, may or may not have been removed. The cuts shall be made at the joints;

(e) 'breasts' for the purposes of subheadings 0207.13.50.00, 0207.26.50.00, 0207.35.51.00, 0207.35.53, 0207.14.50.00, 0207.27.50.00, 0207.36.51 and 0207.36.53: poultry cuts consisting of the sternum and the ribs, distributed on both sides of it, together with the surrounding musculature;

(f) 'legs', for the purposes of subheadings 0207.13.60.00, 0207.35.61.00, 0207.35.63.00, 0207.14.60.00, 0207.36.61.00 and 0207.36.63.00: poultry cuts consisting of the femur, tibia and fibula together with the surrounding musculature. The two cuts shall be made at the joints;

(g) 'turkey drumsticks', for the purposes of subheadings 0207.26.60.00 and 0207.27.60.00: turkey cuts consisting of the tibia and fibula together with the surrounding musculature. The two cuts shall be made at the joints;

(h) 'turkey legs, other than drumsticks', for the purposes of subheadings 0207.26.70.00 and 0207.27.70.00: turkey cuts consisting of the femur together with the surrounding musculature or of the femur, tibia and fibula together with the surrounding musculature. The two cuts shall be made at the joints;

(ij) 'goose or duck paletots', for the purposes of subheadings 0207.35.71.00 and 0207.36.71.00: geese or ducks plucked and completely drawn, without heads or feet, with carcase bones (breastbone, ribs, backbone and sacrum) removed but with the femurs, tibias and humeri.

5. a) Uncooked seasoned meats fall within Chapter 16. "Seasoned meat" shall be uncooked meat that has seasoned either in depth or over the whole surface of the product with seasoning either visible to the naked eye or clearly distinguishable by taste.

b) Products falling within heading No. 02.10 to which seasoning has been added during the process of preparation remain classified therein provided that the addition of seasoning has not changed their character.

6. For the purposes of heading No. 02.10, the terms "meat and edible meat offal, salted, in brine" mean meat and edible meat offal deeply and homogeneously impregnated with salt in all parts, having a total salt content of not less than 1.2% by weight.

H.S. Code Number	Description	Import Duty
02.01	**Meat of bovine animals, fresh or chilled:**	
0201.10.00.00	- Carcases and half-carcases	0
0201.20	*- Other cuts with bone in:*	
0201.20.20.00	- - "Compensated " quarters	0
0201.20.30.00	- - Unseparated or separated forequarters	0
0201.20.50.00	- - Unseparated or separated hindquarters	0
0201.20.90.00	- - Other	0
0201.30.00.00	- Boneless	0
02.02	**Meat of bovine animals, frozen:**	
0202.10.00.00	- Carcases and half-carcases	0
0202.20	*- Other cuts with bone in*:	

H.S. Code Number	Description	Import Duty
0202.20.10.00	- - "Compensated" quarters	0
0202.20.30.00	- - Unseparated or separated forequarters	0
0202.20.50.00	- - Unseparated or separated hindquarters	0
0202.20.90.00	- - Other	0
0202.30	- *Boneless*:	
0202.30.10.00	- - Forequarters, whole or cut into a maximum of five pieces , each quarter being in a single block ; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other hindquarter, excluding the tenderloin, in one piece	0
0202.30.50.00	- - Crop, chuck and blade and brisket cuts	0
0202.30.90.00	- - Other	0
02.03	**Meat of swine, fresh, chilled or frozen:**	
	- *Fresh or chilled:*	
0203.11	- - *Carcases and half-carcases:*	
0203.11.10.00	- - - Of domestic swine	0
0203.11.90.00	- - - Other	0
0203.12	- - *Hams, shoulders and cuts thereof, with bone in*:	
	- - - *Of domestic swine:*	
0203.12.11.00	- - - - Hams and cuts thereof	0
0203.12.19.00	- - - - Shoulders and cuts thereof	0
0203.12.90.00	- - - Other	0
0203.19	- - *Other*:	
	- - - *Of domestic swine:*	
0203.19.11.00	- - - - Fore-ends and cuts thereof	0
0203.19.13.00	- - - - Loins and cuts thereof, with bone in	0
0203.19.15.00	- - - - Bellies (streaky) and cuts thereof	0
	- - - - *Other*:	
0203.19.55.00	- - - - - Boneless	0
0203.19.59.00	- - - - - Other	0
0203.19.90.00	- - - Other	0
	- *Frozen*:	

H.S. Code Number	Description	Import Duty
0203.21	- - *Carcases and half-carcases:*	
0203.21.10.00	- - - Of domestic swine	0
0203.21.90.00	- - - Other	0
0203.22	- - *Hams, shoulders and cuts thereof, with bone in:*	
	- - - *Of domestic swine*:	
0203.22.11.00	- - - - Hams and cuts thereof	0
0203.22.19.00	- - - - Shoulders and cuts thereof	0
0203.22.90.00	- - - Other	0
0203.29	- - *Other*:	
	- - - *Of domestic swine:*	
0203.29.11.00	- - - - Fore-ends and cuts thereof	0
0203.29.13.00	- - - - Loins and cuts thereof, with bone in	0
0203.29.15.00	- - - - Bellies (streaky) and cuts thereof	0
	- - - - *Other*:	
0203.29.55.00	- - - - - Boneless	0
0203.29.59.00	- - - - - Other	0
0203.29.90.00	- - - Other	0
02.04	**Meat of sheep or goats, fresh, chilled or frozen:**	
0204.10.00.00	- Carcases and half-carcases of lamb, fresh or chilled	2
	- *Other meat of sheep, fresh or chilled*:	
0204.21.00.00	- - Carcases and half-carcases	2
0204.22	- - *Other cuts with bone in:*	
0204.22.10.00	- - - Short forequarters	2
0204.22.30.00	- - - Chines and/or best ends	2
0204.22.50.00	- - - Legs	2
0204.22.90.00	- - - Other	2
0204.23.00.00	- - Boneless	2
0204.30.00.00	- Carcases and half-carcases of lamb, frozen	2
	- *Other meat of sheep, frozen:*	
0204.41.00.00	- - Carcases and half-carcases	2
0204.42	- - *Other cuts with bone in:*	
0204.42.10.00	- - - Short forequarters	2

H.S. Code Number	Description	Import Duty
0204.42.30.00	- - - Chines and/or best ends	2
0204.42.50.00	- - - Legs	2
0204.42.90.00	- - - Other	2
0204.43	- - *Boneless*:	
0204.43.10.00	- - - Of lamb	2
0204.43.90.00	- - - Other	2
0204.50	- *Meat of goats:*	
	- - *Fresh or chilled:*	
0204.50.11.00	- - - Carcases and half-carcases	2
0204.50.13.00	- - - Short forequarters	2
0204.50.15.00	- - - Chines and/or best ends	2
0204.50.19.00	- - - Legs	2
	- - - *Other*:	
0204.50.31.00	- - - - Cuts with bone in	2
0204.50.39.00	- - - - Boneless cuts	2
	- - *Frozen*:	
0204.50.51.00	- - - Carcases and half-carcases	2
0204.50.53.00	- - - Short forequarters	2
0204.50.55.00	- - - Chines and/or best ends	2
0204.50.59.00	- - - Legs	2
	- - - *Other*:	
0204.50.71.00	- - - - Cuts with bone in	2
0204.50.79.00	- - - - Boneless cuts	2
02.05	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen:**	
	- *Of horses*:	
0205.00.11.00	- - Fresh or chilled	2
0205.00.19.00	- - Frozen	2
0205.00.90.00	- Of asses, mules or hinnies	2
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules, or hinnies, chilled or frozen:**	

H.S. Code Number	Description	Import Duty
0206.10	*- Of bovine animals, fresh or chilled:*	
0206.10.10.00	- - For the manufacture of pharmaceutical products	0
	- - *Other*:	
0206.10.91.00	- - - Livers	0
0206.10.95.00	- - - Thick skirt and thin skirt	0
0206.10.99.00	- - - Other	0
	- Of bovine animals, frozen:	
0206.21.00.00	- - Tongues	0
0206.22.00.00	- - Livers	0
0206.29	- - *Other*:	
0206.29.10.00	- - - For the manufacture of pharmaceutical products	0
	- - - *Other*:	
0206.29.91.00	- - - - Thick skirt and thin skirt	0
0206.29.99.00	- - - - Other	0
0206.30	*- Of swine, fresh or chilled*:	
0206.30.10.00	- - For the manufacture of pharmaceutical products	0
	- - *Other*:	
	- - - *Of domestic swine*:	
0206.30.20.00	- - - - Livers	0
0206.30.30.00	- - - - Other	0
0206.30.80.00	- - - Other	0
	- Of swine, frozen:	
0206.41	- - *Livers*:	
	- - - *Other*:	
0206.41.20.00	- - - - Of domestic swine	0
0206.41.80.00	- - - - Other	0
0206.49	- - *Other*:	
	- - - *Other*:	
0206.49.20.00	- - - - Of domestic swine	0
0206.49.80.00	- - - - Other	0
0206.80	*- Other, fresh or chilled*:	
0206.80.10.00	- - For the manufacture of pharmaceutical products	0
	- - *Other*:	

H.S. Code Number	Description	Import Duty
0206.80.91.00	- - - Of horses, asses, mules and hinnies	2
0206.80.99.00	- - - Of sheep and goats	2
0206.90	*- Other, frozen*:	
0206.90.10.00	- - For the manufacture of pharmaceutical products	0
	- - *Other*:	
0206.90.91.00	- - - Of horses, asses, mules and hinnies	3
0206.90.99.00	- - - Of sheep and goats	3
02.07	**Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen:**	
	- Of fowls of the species Gallus domesticus:	
0207.11	*- - Not cut in pieces, fresh or chilled:*	
0207.11.10.00	- - - Plucked and gutted, with heads and feet known as "83% chickens"	0
0207.11.30.00	- - - Plucked and drawn, without heads and feet, but with necks, hearts, livers and gizzards, known as "70% chickens"	0
0207.11.90.00	- - - Plucked and drawn, without heads and feet, and without necks, hearts, livers and gizzards known as "65% chickens" or otherwise presented	0
0207.12	*- - Not cut in pieces, frozen:*	
0207.12.10.00	- - - Plucked and drawn, without heads and feet, but with necks, hearts, livers and gizzards, known as "70% chickens"	0
0207.12.90.00	- - - Plucked and drawn, without heads and feet, and without necks, hearts, livers and gizzards, known as "65% chickens", or otherwise presented	0
0207.13	*- - Cuts and offal, fresh or chilled:*	
	- - - *Cuts*:	
0207.13.10.00	- - - - Boneless	0
	- - - - *With bone in*:	
0207.13.20.00	- - - - - Halves or quarters	0
0207.13.30.00	- - - - - Whole wings, with or without tips	0
0207.13.40.00	- - - - - Backs, necks, backs with necks attached, rumps and wing tips	0
0207.13.50.00	- - - - - Breasts and cuts thereof	0
0207.13.60.00	- - - - - Legs and cuts thereof	0
0207.13.70.00	- - - - - Other	0

H.S. Code Number	Description	Import Duty
	- - - *Offal*:	
0207.13.91.00	- - - - Livers	0
0207.13.99.00	- - - - Other	0
0207.14	- - *Cuts and offal, frozen:*	
	- - - *Cuts*:	
0207.14.10.00	- - - - Boneless	0
	- - - - *With bone in*:	
0207.14.20.00	- - - - - Halves or quarters	0
0207.14.30.00	- - - - - Whole wings, with or without tips	0
0207.14.40.00	- - - - - Backs, necks, backs with necks attached, rumps and wing tips	0
0207.14.50.00	- - - - - Breasts and cuts thereof	0
0207.14.60.00	- - - - - Legs and cuts thereof	0
0207.14.70.00	- - - - - Other	0
	- - - *Offal*:	
0207.14.91.00	- - - - Livers	0
0207.14.99.00	- - - - Other	0
	- *Of turkeys*:	
0207.24	- - *Not cut in pieces, fresh or chilled*:	
0207.24.10.00	- - - Plucked and gutted, with heads and feet but with necks, hearts, livers and gizzards, known as "80% turkeys"	0
0207.24.90.00	- - - Plucked and drawn, without heads and feet, and without necks, hearts, livers and gizzards, known as "73% turkeys" or otherwise presented	0
0207.25	- - *Not cut in pieces, frozen*:	
0207.25.10.00	- - - Plucked and drawn, without heads and feet, but with necks, hearts, livers and gizzards, known as "80% turkeys"	0
0207.25.90.00	- - - Plucked and drawn, without heads and feet, and without necks, hearts, livers and gizzards, known as "73% turkeys", or otherwise presented	0
0207.26	- - *Cuts and offal, fresh or chilled*:	
	- - - *Cuts*:	
0207.26.10.00	- - - - Boneless	0
	- - - - *With bone in*:	
0207.26.20.00	- - - - - Halves or quarters	0
0207.26.30.00	- - - - - Whole wings, with or without tips	0

H.S. Code Number	Description	Import Duty
0207.26.40.00	- - - - - Backs, necks, backs with necks attached, rumps and wing tips	0
0207.26.50.00	- - - - - Breasts and cuts thereof	0
	- - - - - *Legs and cuts thereof*:	
0207.26.60.00	- - - - - - Drumsticks and cuts of drumsticks	0
0207.26.70.00	- - - - - - Other	0
0207.26.80.00	- - - - - Other	0
	- - - *Offal*:	
0207.26.91.00	- - - - Livers	0
0207.26.99.00	- - - - Other	0
0207.27	- - *Cuts and offal, frozen*:	
	- - - *Cuts*:	
0207.27.10.00	- - - - Boneless	0
	- - - - *With bone in*:	
0207.27.20.00	- - - - - Halves or quarters	0
0207.27.30.00	- - - - - Whole wings, with or without tips	0
0207.27.40.00	- - - - - Backs, necks, backs with necks attached, rumps and wing tips	0
0207.27.50.00	- - - - - Breasts and cuts thereof	0
	- - - - - *Legs and cuts thereof*:	
0207.27.60.00	- - - - - - Drumsticks and cuts thereof	0
0207.27.70.00	- - - - - - Other	0
0207.27.80.00	- - - - - Other	0
	- - - *Offal*:	
0207.27.91.00	- - - - Livers	0
0207.27.99.00	- - - - Other	0
	- *Of ducks, geese or guinea fowls*:	
0207.32	- - *Not cut in pieces, fresh or chilled*:	
	- - - *Of ducks*:	
0207.32.11.00	- - - - Plucked, bled, gutted but not drawn, with heads and feet, known as "85% ducks"	2
0207.32.15.00	- - - - Plucked and drawn, without heads and feet, but with necks, hearts, livers and gizzards, known as "70% ducks"	2

H.S. Code Number	Description	Import Duty
0207.32.19.00	- - - - Plucked and drawn, without heads and feet, and without necks, hearts, livers and gizzards, known as "63% ducks", or otherwise presented	2
	- - - *Of geese*:	
0207.32.51.00	- - - - Plucked, bled, not drawn, with heads and feet, known as "82% geese"	2
0207.32.59.00	- - - - Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese", or otherwise presented	2
0207.32.90.00	- - - Of guinea fowls	0
0207.33	- - *Not cut in pieces, frozen*:	
	- - - *Of ducks*:	
0207.33.11.00	- - - - Plucked and drawn, without heads and feet, but with necks, hearts, livers and gizzards, known as "70% ducks"	2
0207.33.19.00	- - - - Plucked and drawn, without heads and feet, and without necks, hearts, livers and gizzards, known as "63% ducks", or otherwise presented	2
	- - - *Of geese:*	
0207.33.51.00	- - - - Plucked, bled, not drawn, with heads and feet, known as "82% geese"	2
0207.33.59.00	- - - - Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese", or otherwise presented	2
0207.33.90.00	- - - Of guinea fowls	0
0207.34	- - *Fatty livers, fresh or chilled:*	
0207.34.10.00	- - - Of geese	2
0207.34.90.00	- - - Of ducks	2
0207.35	- - *Other, fresh or chilled:*	
	- - - *Cuts*:	
	- - - - *Boneless*:	
0207.35.11.00	- - - - - Of geese	2
	- - - - - *Of ducks and guinea fowls*:	
0207.35.15.10	- - - - - - Of ducks	2
0207.35.15.20	- - - - - - Of guinea fowls	0
	- - - - *With bone in*:	
	- - - - - *Halves or quarters*:	

H.S. Code Number	Description	Import Duty
0207.35.21.00	- - - - - - Of ducks	2
0207.35.23.00	- - - - - - Of geese	2
0207.35.25.00	- - - - - - Of guinea fowls	0
0207.35.31.00	- - - - - Whole wings, with or without tips	2
0207.35.41.00	- - - - - Backs, necks, backs with necks attached, rumps and wing tips	2
	- - - - - *Breasts and cuts thereof:*	
0207.35.51.00	- - - - - - Of geese	2
	- - - - - - *Of ducks and guinea fowls*:	
0207.35.53.10	- - - - - - - Of ducks	2
0207.35.53.20	- - - - - - - Of guinea fowls	0
	- - - - - *Legs and cuts thereof*:	
0207.35.61.00	- - - - - - Of geese	2
0207.35.63.00	- - - - - - Of ducks and guinea fowls	2
0207.35.71.00	- - - - - Goose or duck paletots	2
0207.35.79.00	- - - - - Other	2
	- - - *Offal*:	
0207.35.91.00	- - - - Livers, other than fatty livers	0
0207.35.99.00	- - - - Other	2
0207.36	- - *Other, frozen*:	
	- - - *Cuts*:	
	- - - - *Boneless*:	
0207.36.11.00	- - - - - Of geese	2
	- - - - - *Of ducks and guinea fowls*:	
0207.36.15.10	- - - - - - Of ducks	2
0207.36.15.20	- - - - - - Of guinea fowls	0
	- - - - *With bone in*:	
	- - - - - *Halves or quarters*:	
0207.36.21.00	- - - - - - Of ducks	2
0207.36.23.00	- - - - - - Of geese	2
0207.36.25.00	- - - - - - Of guinea fowls	0
0207.36.31.00	- - - - - Whole wings, with or without tips	2

H.S. Code Number	Description	Import Duty
0207.36.41.00	- - - - - Backs, necks, backs with necks attached, rumps and wing tips	2
	- - - - - *Breasts and cuts thereof*:	
0207.36.51.00	- - - - - - Of geese	2
	- - - - - - *Of ducks and guinea fowls*:	
0207.36.53.10	- - - - - - - Of ducks	2
0207.36.53.20	- - - - - - - Of guinea fowls	0
	- - - - - *Legs and cuts thereof*:	
0207.36.61.00	- - - - - - Of geese	2
0207.36.63.00	- - - - - - Of ducks and guinea fowls	2
0207.36.71.00	- - - - - Goose or duck paletots	2
0207.36.79.00	- - - - - Other	2
	- - - *Offal*:	
	- - - - *Livers*:	
0207.36.81.00	- - - - - Fatty livers of geese	2
0207.36.85.00	- - - - - Fatty livers of ducks	2
0207.36.89.00	- - - - - Other	0
0207.36.90.00	- - - - Other	2
02.08	**Other meat and edible meat offal, fresh, chilled or frozen:**	
0208.10	- *Of rabbits or hares*:	
	- - *Of domestic rabbits*:	
0208.10.11.00	- - - Fresh or chilled	0
0208.10.19.00	- - - Frozen	0
0208.10.90.00	- - Other	0
0208.20.00.00	- Frogs' legs	2
0208.90	- *Other*:	
0208.90.10.00	- - Of domestic pigeons	0
	- - *Of game, other than of rabbits or hares*:	
0208.90.20.00	- - - Of quails	2
0208.90.40.00	- - - Other	2
0208.90.50.00	- - Whale and seal meat	2
0208.90.60.00	- - Of reindeer	2

H.S. Code Number	Description	Import Duty
0208.90.80.00	- - Other	2
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:**	
	- *Subcutaneous pig fat*:	
0209.00.11.00	- - Fresh, chilled, frozen, salted or in brine	0
0209.00.19.00	- - Dried or smoked	0
0209.00.30.00	- Pig fat, other than that falling within subheading 0209.00.11.00 or 0209.00.19.00	0
0209.00.90.00	- Poultry fat	0
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	- - *Hams, shoulders and cuts thereof, with bone in:*	
	- - - *Of domestic swine:*	
	- - - - *Salted or in brine:*	
0210.11.11.00	- - - - - Hams and cuts thereof	0
0210.11.19.00	- - - - - Shoulders and cuts thereof	0
	- - - - *Dried or smoked:*	
0210.11.31.00	- - - - - Hams and cuts thereof	0
0210.11.39.00	- - - - - Shoulders and cuts thereof	0
0210.11.90.00	- - - Other	0
0210.12	- - *Bellies (streaky) and cuts thereof:*	
	- - - *Of domestic swine:*	
0210.12.11.00	- - - - Salted or in brine	0
0210.12.19.00	- - - - Dried or smoked	0
0210.12.90.00	- - - Other	0
0210.19	- - *Other*:	
	- - - *Of domestic swine:*	
	- - - - *Salted or in brine:*	
0210.19.10.00	- - - - - Bacon sides or spencers	0
0210.19.20.00	- - - - - Three-quarter sides or middles	0

H.S. Code Number	Description	Import Duty
0210.19.30.00	- - - - - Fore-ends and parts thereof	0
0210.19.40.00	- - - - - Loins and cuts thereof	0
	- - - - - *Other*:	
0210.19.51.00	- - - - - - Boneless	0
0210.19.59.00	- - - - - - Other	0
	- - - - *Dried or smoked:*	
0210.19.60.00	- - - - - Fore-ends and parts thereof	0
0210.19.70.00	- - - - - Loins and cuts thereof	0
	- - - - - *Other:*	
0210.19.81.00	- - - - - - Boneless	0
0210.19.89.00	- - - - - - Other	0
0210.19.90.00	- - - Other	0
0210.20	*- Meat of bovine animals:*	
0210.20.10.00	- - Meat with bone in	0
0210.20.90.00	- - Boneless	0
0210.90	*- Other, including edible flours and meals of meat or meat offal:*	
	- - *Meat*:	
0210.90.10.00	- - - Horsemeat, salted, in brine or dried	2
	- - - *Of sheep and goats:*	
0210.90.11.00	- - - - With bone in	2
0210.90.19.00	- - - - Boneless	2
0210.90.21.00	- - - Of reindeer	2
0210.90.29.00	- - - Other	2
	- - *Offal*:	
	- - - *Of domestic swine:*	
0210.90.31.00	- - - - Livers	0
0210.90.39.00	- - - - Other	0
	- - - *Of bovine animals*:	
0210.90.41.00	- - - - Thick skirt and thin skirt	0
0210.90.49.00	- - - - Other	0
0210.90.60.00	- - - Of sheep and goats	2
	- - - *Other*:	

H.S. Code Number	Description	Import Duty
	- - - - *Poultry liver:*	
0210.90.71.00	- - - - - Fatty livers of geese or ducks, salted or in brine	2
0210.90.79.00	- - - - - Other	0
0210.90.80.00	- - - - Other	0
0210.90.90.00	- - Edible flours and meals of meat or meat offal	2

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES

1. This Chapter does not cover:
   (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
   (b) Fish (including livers and roes thereof), or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
   (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

2. In this Chapter, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

H.S. Code Number	Description	Import Duty
03.01	Live fish:	
0301.10	*- Ornamental fish:*	
0301.10.10.00	- - Freshwater fish	0
0301.10.90.00	- - Saltwater fish	0
	- Other live fish:	
0301.91	*- - Trout (Salmo trutta, Oncorhynchus mykiss , Oncorhynchus clarki, Onhorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*:	
0301.91.10.00	- - - Of the species Oncorhynchus apache and Oncorhynchus chrysogaster	0
0301.91.90.00	- - - Other	0
0301.92.00.00	- - Eels (Anguilla spp.)	0
0301.93.00.00	- - Carp	0
0301.99	- - *Other:*	
	- - - *Freshwater fish:*	
0301.99.11.00	- - - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch , Oncorhynchus masou and Oncorhynchus rhodurus, Atlantic salmon (Salmon salar) and Danube Salmon (Hucho hucho)	0
0301.99.19.00	- - - - Other	0
0301.99.90.00	- - - Saltwater fish	0
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04:**	

H.S. Code Number	Description	Import Duty
	- Salmonidae, excluding livers and roes:	
0302.11	*- - Trout (Salmo trutta , Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster):*	
0302.11.10.00	- - - Of the species Oncorhynchus apache and Oncorhynchus chrysogaster	0
0302.11.90.00	- - - Other	0
0302.12.00.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tsachawytscha, Oncorhyncus kisuch , Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (salmo salar) and Danube salmon (Hucho hucho)	0
0302.19.00.00	- - Other	0
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:	
	- - Halibut (Reinhardtius hippoglossoides, hippoglossus hippoglossus, Hippoglossus stenolepis):	
0302.21.10.00	- - - Lesser or Greenland halibut (Reinhardtius hippoglossoides)	0
0302.21.30.00	- - - Atlantic halibut (Hippoglossus hippoglossus)	0
0302.21.90.00	- - - Pacific halibut (Hippoglossus stenolepis)	0
0302.22.00.00	- - Plaice (pleuronectes platessa)	0
0302.23.00.00	- - Sole (Soles spp.)	0
0302.29	- - *Other*:	
0302.29.10.00	- - - Meegrin (Lepidorhombus spp.)	0
0302.29.90.00	- - - Other	0
	- Tunas(of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:	
0302.31	- - *Albacore or long finned tunas (Thunus alalunga):*	
0302.31.10.00	- - - For the industrial manufacture of products falling within heading No. 16.04	0
0302.31.90.00	- - - Other	0
0302.32	- - *Yellowfin tunas (Thunus albacares):*	
0302.32.10.00	- - - For the industrial manufacture of products falling within heading No. 16.04	0
0302.32.90.00	- - - Other	0
0302.33	- - *Skipjack or stripe-bellied bonito:*	

H.S. Code Number	Description	Import Duty
0302.33.10.00	- - - For the industrial manufacture of products falling within heading No. 16.04	0
0302.33.90.00	- - - Other	0
0302.39	- - *Other:*	
	- - - For the industrial manufacture of products falling within heading No. 16.04:	
0302.39.11.00	- - - - Bluefin tunas (Thunnus thynnus)	0
0302.39.19.00	- - - - Other	0
	- - - *Other:*	
0302.39.91.00	- - - - Bluefin tunas (Thunnus thynnus)	0
0302.39.99.00	- - - - Other	0
0302.40.00.00	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes:	0
0302.50	*- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes:*	
0302.50.10.00	- - Of the species Gadus morhua	0
0302.50.90.00	- - Other	0
	- Other fish excluding livers and roes:	
0302.61	- - *Sardines (sardina pilchardus, Sardinops spp.) sardinella (Sardinella spp.) brisling or sprats (Spratus spratus):*	
0302.61.10.00	- - - Sardines of the species Sardina pilchardus	0
0302.61.30.00	- - - Sardines of the genus Sardinops; sardinella (Sardinella spp.)	0
0302.61.80.00	- - - Brisling or sprats (Sprattus sprattus):	0
0302.62.00.00	- - Haddock (Merlanogrammus aeglefinus)	0
0302.63.00.00	- - Coalfish (Pollachius virens)	0
0302.64.00.00	- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus):	0
0302.65	- - *Dogfish and other sharks:*	
0302.65.20.00	- - - Dogfish of the species Squalus acanthias	0
0302.65.50.00	- - - Dogfish of the species Scyliorhinus spp.	0
0302.65.90.00	- - - Other	0
0302.66.00.00	- - Eels (Anguilla spp.)	0
0302.69	- - *Other:*	
	- - - *Freshwater fish:*	

H.S. Code Number	Description	Import Duty
0302.69.11.00	- - - - Carp	0
0302.69.19.00	- - - - Other	0
	- - - *Saltwater fish:*	
	- - - - *Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonitos (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0302.33*:	
0302.69.21.00	- - - - - For the industrial production of products falling within heading No.16.04	0
0302.69.25.00	- - - - - Other	0
	- - - - *Redfish (Sebastes spp.):*	
0302.69.31.00	- - - - - Of the species Sebastes marinus	0
0302.69.33.00	- - - - - Other	0
0302.69.35.00	- - - - Fish of the species Boreogadus saida	0
0302.69.41.00	- - - - Whiting (Merlangus merlangus)	0
0302.69.45.00	- - - - Ling (Molva spp.)	0
0302.69.51.00	- - - - Alaska pollack (Theragra chalcogramma) and pollack (Pollachius pollachus)	0
0302.69.55.00	- - - - Anchovies (Engraulis spp.)	0
0302.69.61.00	- - - - Sea bream (Dentex dentex and Pagellus spp.)	0
	- - - - *Hake (Merluccius spp., Urophycis spp.)*	0
	- - - - - *Hake of the genus Merluccius:*	
0302.69.66.00	- - - - - - Cape hake (shallow - water hake) (Merluccius capensis*)* and deepwater hake (deepwater cape hake) (Merluccius Paradoxus)	0
0302.69.67.00	- - - - - - Southern hake (Merliccius australis)	0
0302.69.68.00	- - - - - - Other	0
0302.69.69.00	- - - - - Hake of the genus Utrophycis	0
0302.69.75.00	- - - - Ray's Bream (Brama spp.)	0
0302.69.81.00	- - - - Monkfish (Lophius spp.)	0
0302.69.85.00	- - - - Blue whiting (Micromesistius poutassou or Gadus poutassou)	0
0302.69.86.00	- - - - Southern blue whiting (Micromesistius australis)	0
0302.69.87.00	- - - - Swordfish (Xiphias gladius)	0
0302.69.91.00	- - - - Horse mackerel (scad) (Caranx trachurus, Trachurus trachurus)	0
0302.69.92.00	- - - - Pink cusk-eel (Genypterus blacodes)	0

H.S. Code Number	Description	Import Duty
0302.69.94.00	- - - - Sea bass (Dicentrarchus labrax)	0
0302.69.95.00	- - - - Gilt-head seabreams (Sparus aurata)	0
0302.69.98.00	- - - - Other	0
0302.70.00.00	- Livers and roes	0
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04:**	
0303.10.00.00	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tsachawytscha, Oncorhyncus kisuch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes	0
	- Other salmonidae, excluding livers and roes:	
0303.21	*- - Trout (Salmo trutta , Oncorhynchus mykiss , Oncorhynchus clarki, Onhorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster):*	
0303.21.10.00	- - - Of the species Oncorhynchus apache and Oncorhynchus chrysogaster	0
0303.21.90.00	- - - Other	0
0303.22.00.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0
0303.29.00.00	- - Other	0
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:	
0303.31	*- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis):*	
0303.31.10.00	- - - Lesser or Greenland halibut (Reinhardtius hippoglossoides)	0
0303.31.30.00	- - - Atlantic halibut (Hippoglossus hippoglossus)	0
0303.31.90.00	- - - Pacific halibut (Hippoglossus stenolepis)	0
0303.32.00.00	- - Plaice (Pleuronectes platessa)	0
0303.33.00.00	- - Sole (solea spp.)	0
0303.39	*- - Other:*	
0303.39.10.00	- - - Flounder (Platichthys flesus)	0
0303.39.20.00	- - - Megrim (Lepidorhombus spp.)	0
0303.39.30.00	- - - Fish of the genus Rhombosolea	0
0303.39.80.00	- - - Other	0

H.S. Code Number	Description	Import Duty
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:	
0303.41	*- - Albacore or longfinned tunas (Thunnus alalunga):*	
	- - - For the industrial manufacture of products falling within heading No. 16.04:	
0303.41.11.00	- - - - Whole	0
0303.41.13.00	- - - - Gilled and gutted	0
0303.41.19.00	- - - - Other (for example "heads off")	0
0303.41.90.00	- - - Other	0
0303.42	*- - Yellowfin tunas (Thunnus albacares):*	
	- - - For the industrial manufacture of products falling within heading No. 16.04:	
	- - - - Whole:	
0303.42.12.00	- - - - - Weighing more than 10 kg each	0
0303.42.18.00	- - - - - Other	0
	- - - - Gilled and gutted:	
0303.42.32.00	- - - - - Weighing more than 10 kg each	0
0303.42.38.00	- - - - - Other	0
	- - - - Other (for example "heads off"):	
0303.42.52.00	- - - - - Weighing more than 10 kg each	0
0303.42.58.00	- - - - - Other	0
0303.42.90.00	- - - Other	0
0303.43	*- - Skipjack or stripe-bellied bonito:*	
	- - - For the industrial manufacture of products falling within heading No. 16.04:	
0303.43.11.00	- - - - Whole	0
0303.43.13.00	- - - - Gilled and gutted	0
0303.43.19.00	- - - - Other (for example "heads off")	0
0303.43.90.00	- - - Other	0
0303.49	*- - Other:*	
	- - - For the industrial manufacture of products falling within heading No. 16.04:	
	- - - - Bluefin tunas (Thunnus thynnus):	
0303.49.21.00	- - - - - Whole	0

H.S. Code Number	Description	Import Duty
0303.49.23.00	- - - - - Gilled and gutted	0
0303.49.29.00	- - - - - Other (for example "heads off")	0
	- - - - *Other:*	
0303.49.41.00	- - - - - Whole	0
0303.49.43.00	- - - - - Gilled and gutted	0
0303.49.49.00	- - - - - Other (for example "heads off")	0
0303.49.90.00	- - - Other	0
0303.50.00.00	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes:	0
0303.60	*- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes:*	
0303.60.11.00	- - Of the species Gadus morhua	0
0303.60.19.00	- - Of the species Gadus ogac	0
0303.60.90.00	- - Of the species Gadus macrocephalus	0
	- Other fish, excluding livers and roes:	
0303.71	*- - Sardines (Sardina pilchardus, Sardinops spp.) sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus):*	
0303.71.10.00	- - - Sardines of the species Sardina pilchardus	0
0303.71.30.00	- - - Sardines of the species Sardinops; sardinella (Sardinella spp.)	0
0303.71.80.00	- - - Brisling or sprats (Sprattus sprattus):	0
0303.72.00.00	- - Haddock (Melanogrammus aeglefinus)	0
0303.73.00.00	- - Coalfish (Pollachius virens)	0
0303.74	*- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus):*	
0303.74.30.00	- - - Of the species Scomber scombrus and Scomber japonicus:	0
0303.74.90.00	- - - Of the species Scomber australasicus	0
0303.75	- - Dogfish and other sharks:	
0303.75.20.00	- - - Dogfish of the species Squalus acanthias	0
0303.75.50.00	- - - Dogfish of the species Scyliorhinus spp.	0
0303.75.90.00	- - - Other	0
0303.76.00.00	- - Eels (Anguilla spp.)	0
0303.77.00.00	- - Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	0
0303.78	*- - Hake (Merluccius spp., Urophycis spp.):*	
	- - - Hake of the genus Merluccius	

H.S. Code Number	Description	Import Duty
0303.78.11.00	- - - - Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater cape hake) (Merluccius paradoxus)	0
0303.78.12.00	- - - - Argentine hake (Southwest Atlantice hake) (Merluccius Hubbsi)	0
0303.78.13.00	- - - - Southern hake (Merliccius australis)	0
0303.78.19.00	- - - - Other	0
0303.78.90.00	- - - Hake of the genus Urophycis	0
0303.79	- - *Other*:	
	- - - *Freshwater fish*:	
0303.79.11.00	- - - - Carp	0
0303.79.19.00	- - - - Other	0
	- - - *Saltwater fish:*	
	- - - - *Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonitos (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0303.43:*	
	- - - - - *For the industrial manufacture of products falling within heading No. 16.04:*	
0303.79.21.00	- - - - - - Whole	0
0303.79.23.00	- - - - - - Gilled and gutted	0
0303.79.29.00	- - - - - - Other (for example "heads off")	0
0303.79.31.00	- - - - - Other	0
	- - - - *Redfish (Sebastes spp.):*	
0303.79.35.00	- - - - - Of the species Sebastes marinus	0
0303.79.37.00	- - - - - Other	0
0303.79.41.00	- - - - Fish of the species Boreogadus saida	0
0303.79.45.00	- - - - Whiting (Merlangus merlangus)	0
0303.79.51.00	- - - - Ling (Molva spp.)	0
0303.79.55.00	- - - - Alaska pollack (Theragra chalcogramma) and pollack (pollachius pollachius)	0
0303.79.58.00	- - - - Fish of the species Orcynopsis unicolor:	0
0303.79.65.00	- - - - Anchovies (Engraulis spp.)	0
0303.79.71.00	- - - - Sea bream (Dentex dentex and Pagellus spp.)	0
0303.79.75.00	- - - - Ray’s Bream (Brama spp.)	0
0303.79.81.00	- - - - Monkfish (Lophius spp.)	0

H.S. Code Number	Description	Import Duty
0303.79.83.00	- - - - Blue whiting (Micromesistius poutassou or Gadus potassou)	0
0303.79.85.00	- - - - Southern blue whiting (Micromesistius australis)	0
0303.79.87.00	- - - - Swordfish (Xiphias gladius)	0
0303.79.88.00	- - - - Toothfish (Dissostichus supp.)	0
0303.79.91.00	- - - - Horse mackerel (scad) (Caranx trachurus, Trachurus trachurus)	0
0303.79.92.00	- - - - Blue grenadier (Macruronus novaezealandiae)	0
0303.79.93.00	- - - - Pink cusk-eel (Genypterus blacodes)	0
0303.79.94.00	- - - - Fish of the species Pelotreis flavilatus and Peltorhamphus novaezealandiae	0
0303.79.98.00	- - - - Other	0
0303.80	*- Livers and roes*	0
0303.80.10.00	- - Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	0
0303.80.90.00	- - Other	0
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:**	
0304.10	*- Fresh or chilled:*	
	- - Fillets:	
	- - - Of freshwater fish:	
0304.10.11.00	- - - - Of trout, of the species Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae	0
0304.10.13.00	- - - - Of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0
0304.10.19.00	- - - - Of other freshwater fish	0
	- - - Other:	
0304.10.31.00	- - - - Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida	0
0304.10.33.00	- - - - Of coalfish (pollachius virens)	0
0304.10.35.00	- - - - Of redfish (Sebastes spp.)	0
0304.10.38.00	- - - - Other	0

H.S. Code Number	Description	Import Duty
	- - Other fish meat (whether or not minced):	
0304.10.91.00	- - - Of freshwater fish	0
	- - - Other:	
0304.10.97.00	- - - - Flaps of herring:	0
0304.10.98.00	- - - - Other	0
0304.20	*- Frozen fillets:*	
	- - Of freshwater fish:	
0304.20.11.00	- - - Of trout,of the species Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae	0
0304.20.13.00	- - - Of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0
0304.20.19.00	- - - Of other freshwater fish	0
	- - Of cod (Gadus morhua, Gadus macrocephalus Gadus ogac) and of fish of the species Boreogadus saida:	
0304.20.21.00	- - - Of cod of the species Gadus macrocephalus	0
0304.20.29.00	- - - Other	0
0304.20.31.00	- - Of coalfish (pollachius virens)	0
0304.20.33.00	- - Of haddock (Merlanogrammus aeglefinus)	0
	- - Of redfish (Sebastes spp.):	
0304.20.35.00	- - - Of the species Sebastes marinus	0
0304.20.37.00	- - - Other	0
0304.20.41.00	- - Of whiting (Merlangus merlangus)	0
0304.20.43.00	- - Of ling (Molva spp.)	0
0304.20.45.00	- - Of tuna (of the genus Thunnus) and of fish of the genus Euthynnus	0
	- - Of mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) and of fish of the species Orcynopsis unicolor:	
0304.20.51.00	- - - Of mackerel of the species Scomber australasicus	0
0304.20.53.00	- - - Other	0
	- - Of hake (Merluccius spp., Urophycis spp.):	
	- - - Of hake of the genus Merluccius	

H.S. Code Number	Description	Import Duty
0304.20.55.00	- - - - Of cape hake (shallow-water hake) (Merluccius capensis) and of deepwater hake (deepwater cape hake) (Merluccius paradoxus)	0
0304.20.56.00	- - - - Of argentine hake (Southwest Atlantic hake) (Merluccius Hubbsi)	0
0304.20.58.00	- - - - Other	0
0304.20.59.00	- - - Of hake of the genus Urophycis	0
	- - *Of dogfish and other sharks:*	
0304.20.61.00	- - - Of dogfish (Squalus acanthias and Scyliorhinus spp.)	0
0304.20.69.00	- - - Of other sharks	0
0304.20.71.00	- - Of plaice (pleuronectes platessa)	0
0304.20.73.00	- - Of flounder (Platichthys flesus)	0
0304.20.75.00	- - Of herring (Clupea harengus, Clupea pallasii)	0
0304.20.79.00	- - Of megrin (Lepidorhombus spp.)	0
0304.20.81.00	- - Of Ray's Bream (Brama spp.)	0
0304.20.83.00	- - Of monkfish (Lophius spp.)	0
0304.20.85.00	- - Of Alaska pollack (Theragra chalcogramma)	0
0304.20.87.00	- - Of swordfish (Xiphias gladius)	0
0304.20.88.00	- - Of toothfish (dissostichus spp.)	0
0304.20.91.00	- - Of blue grenadier (Macruronus novaezealandiae)	0
0304.20.95.00	- - Other	0
0304.90	- *Other:*	
0304.90.05.00	- - Surimi	0
	- - *Other:*	
0304.90.10.00	- - - Of freshwater fish	0
	- - - *Other:*	
0304.90.22.00	- - - - Of herring (Clupea harengus, Clupea pallasii)	0
0304.90.31.00	- - - - Of redfish (Sebastes spp.)	0
	- - - - *Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida:*	
0304.90.35.00	- - - - - Of cod of the species Gadus macrocephalus	0
0304.90.38.00	- - - - - Of cod of the species Gadus morhua	0
0304.90.39.00	- - - - - Other	0
0304.90.41.00	- - - - Of coalfish (Pollachius virens)	0

H.S. Code Number	Description	Import Duty
0304.90.45.00	- - - - Of haddock (Merlanogrammus aeglefinus)	0
	- - - - *Of hake (Merluccius spp., Urophycis spp.):*	
0304.90.47.00	- - - - - Of hake of the genus Merluccius	0
0304.90.49.00	- - - - - Of hake of the genus Urophycis	0
0304.90.51.00	- - - - Of megrim (Lepidorhombus spp.)	0
0304.90.55.00	- - - - Of Ray's Bream (Brama spp.)	0
0304.90.57.00	- - - - Of monkfish (Lophius spp.)	0
0304.90.59.00	- - - - Of blue whiting (Micromesistus poutassou or Gadus poutassou)	0
0304.90.61.00	- - - - Of Alaska pollack (Theragra chalcogramma)	0
0304.90.65.00	- - - - Of swordfish (Xiphias gladius)	0
0304.90.97.00	- - - - Other	0
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:**	
0305.10.00.00	- Flours, meals and pellets of fish fit for human consumption	0
0305.20.00.00	- Livers and roes, dried, smoked, salted or in brine	0
0305.30	*- Fish fillets, dried, salted or in brine, but not smoked:*	
	- - Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida:	
0305.30.11.00	- - - Of cod of the species Gadus macrocephalus	0
0305.30.19.00	- - - Other	0
0305.30.30.00	- - Of Pacific salmon (Oncorhyncus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar), and Danube salmon (Hucho hucho), salted or in brine	0
0305.30.50.00	- - Of lesser or Greenland halibut (Reinhardtius hippoglossoides), salted or in brine	0
0305.30.90.00	- - Other	0
	- Smoked fish, including fillets:	
0305.41.00.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tsachawytscha, Oncorhyncus kisuch , Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (salmo salar) and Danube salmon (Hucho hucho)	0
0305.42.00.00	- - Herrings (Clupea harengus, Clupea pallasii)	0

H.S. Code Number	Description	Import Duty
0305.49	*- - Other:*	
0305.49.10.00	- - - Lesser or Greenland halibut (Reinhardtius hippoglossoides)	0
0305.49.20.00	- - - Atlantic halibut (Hippoglossus hippoglossus)	0
0305.49.30.00	- - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	0
0305.49.45.00	- - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Onchorhynchus chrysogaster	0
0305.49.50.00	- - - Eels (Anguilla spp.)	0
0305.49.80.00	- - - Other	0
	- Dried fish, whether or not salted but not smoked:	
0305.51	*- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus):*	
0305.51.10.00	- - - Dried, unsalted	0
0305.51.90.00	- - - Dried, salted	0
0305.59	*- - Other:*	
	- - - Fish of the species Boreogadus saida:	
0305.59.11.00	- - - - Dried, unsalted	0
0305.59.19.00	- - - - Dried, salted	0
0305.59.30.00	- - - Herrings (Clupea harengus, Clupea pallasii)	0
0305.59.50.00	- - - Anchovies (Engraulis spp.)	0
0305.59.60.00	- - - Lesser or Greenland halibut (Reinhardtius hippiglossoides) and Pacific halibut (hippoglossus stenolepis)	0
0305.59.70.00	- - - Atlantic halibut (Hippoglossus hippoglossus)	0
0305.59.90.00	- - - Other	0
	- Fish, salted but not dried or smoked and fish in brine:	
0305.61.00.00	- - Herrings (Clupea harengus, Clupea pallasii)	0
0305.62.00.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0
0305.63.00.00	- - Anchovies (Engraulis spp.)	0
0305.69	*- - Other:*	
0305.69.10.00	- - - Fish of the species Boreogadus saida	0
0305.69.20.00	- - - Lesser or Greenland halibut (Reinhardtius hippoglossoides) and Pacific halibut (hippoglossus stenolepis)	0
0305.69.30.00	- - - Atlantic halibut (Hippoglossus hippoglossus)	0

H.S. Code Number	Description	Import Duty
0305.69.50.00	- - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0
0305.69.90.00	- - - Other	0
03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:**	
	- Frozen:	
0306.11	*- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):*	
0306.11.10.00	- - - Crawfish tails	20
0306.11.90.00	- - - Other	20
0306.12	*- - Lobsters (Homarus spp.):*	
0306.12.10.00	- - - Whole	8
0306.12.90.00	- - - Other	16
0306.13	- - Shrimps and prawns:	
0306.13.10.00	- - - Of the family Pandalidae	12
0306.13.30.00	- - - Shrimps of the genus Crangon	18
0306.13.40.00	- - - Deepwater rose shrimps (Parapenaeus longiroustris)	18
0306.13.50.00	- - - Shrimps of the genus Penaeus	18
0306.13.80	- - - Other	18
0306.14	*- - Crabs:*	
0306.14.10.00	- - - Crabs of the species Paralithodes camchaticus, Chionoecetes spp. and Callinectes sapidus	8
0306.14.30.00	- - - Crabs of the species Cancer pagurus	15
0306.14.90.00	- - - Other	15
0306.19	*- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:*	
0306.19.10.00	- - - Freshwater crayfish	15
0306.19.30.00	- - - Norway lobsters (Nephrops norvegicus)	12
0306.19.90.00	- - - Other	12
	- Not frozen:	

H.S. Code Number	Description	Import Duty
0306.21.00.00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Janus spp.)	20
0306.22	- - *Lobsters (Homarus spp.):*	
0306.22.10.00	- - - Live	8
	- - - *Other:*	
0306.22.91.00	- - - - Whole	8
0306.22.99.00	- - - - Other	20
0306.23	- - *Shrimps and prawns:*	
0306.23.10.00	- - - Of the family Pandalidae	12
	- - - *Shrimps of the genus Crangon:*	
0306.23.31.00	- - - - Fresh, chilled or cooked by steaming or by boiling in water	18
0306.23.39.00	- - - - Other	18
0306.23.90.00	- - - Other	18
0306.24	- - *Crabs:*	
0306.24.10.00	- - - Crabs of the species Paralithodes chamcaticus, Chionoecetes spp. and Callinectes sapidus	8
0306.24.30.00	- - - Crabs of the species Cancer pagurus	15
0306.24.90.00	- - - Other	15
0306.29	- - *Other, including flours, meals and pellets of crustaceans, fit for human consumption:*	
0306.29.10.00	- - - Freshwater crayfish	15
0306.29.30.00	- - - Norway lobsters (Nephrops norvegicus)	12
0306.29.90.00	- - - Other	12
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:**	
0307.10	- *Oysters:*	
0307.10.10.00	- - Flat oysters (of the genus Ostrea), live and weighing (shell included) not more than 40 g each	0
0307.10.90.00	- - Other	18
	- *Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:*	
0307.21.00.00	- - Live, fresh or chilled	8

H.S. Code Number	Description	Import Duty
0307.29	*- - Other:*	
0307.29.10.00	- - - Coquilles St. Jacques (Pecten maximus), frozen	8
0307.29.90.00	- - - Other	8
	- Mussels (Mytilus spp., Perna spp.):	
0307.31	*- - Live, fresh or chilled:*	
0307.31.10.00	- - - Mytilus spp.	10
0307.31.90.00	- - - Perna spp.	8
0307.39	*- - Other:*	
0307.39.10.00	- - - Mytilus spp.	10
0307.39.90.00	- - - Perna spp.	8
	- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):	
0307.41	*- - Live, fresh or chilled:*	
0307.41.10.00	- - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.)	8
	- - - Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):	
0307.41.91.00	- - - - Loligo spp., Ommastrephes sagittatus	6
0307.41.99.00	- - - - Other	8
0307.49	*- - Other:*	
	- - - Frozen:	
	- - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.):	
	- - - - - Of the genus Sepiola:	
0307.49.01.00	- - - - - - Lesser cuttle fish (Sepiola rondeleti)	8
0307.49.11.00	- - - - - - Other	8
0307.49.18.00	- - - - - Other	8
	- - - - Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):	
	- - - - - Loligo spp.:	
0307.49.31.00	- - - - - - Loligo vulgaris	6
0307.49.33.00	- - - - - - Loligo pealei	6
0307.49.35.00	- - - - - - Loligo patagonica	6
0307.49.38.00	- - - - - - Other	6

H.S. Code Number	Description	Import Duty
0307.49.51.00	- - - - - Ommastrephes sagittatus	6
0307.49.59.00	- - - - Other	8
	- - - Other:	
0307.49.71.00	- - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.)	8
	- - - - Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):	
0307.49.91.00	- - - - - Loligo spp., Ommastrephes sagittatus	6
0307.49.99.00	- - - - - Other	8
	- Octopus (Octopus spp.):	
0307.51.00.00	- - Live, fresh or chilled	8
0307.59	*- - Other:*	
0307.59.10.00	- - - Frozen	8
0307.59.90.00	- - - Other	8
0307.60.00.00	- Snails, other than sea snails	0
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307.91.00.00	- - Live, fresh or chilled	11
0307.99	*- - Other:*	
	- - - Frozen:	
0307.99.11.00	- - - - Illex spp.	8
0307.99.13.00	- - - - Striped venus and other species of the family Veneridae	8
0307.99.15.00	- - - - Jellyfish (Rhopilema spp.)	11
0307.99.18.00	- - - - Other aquatic invertebrates	11
0307.99.90.00	- - - Other	11

CHAPTER 4

DAIRY PRODUCE; BIRD'S 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 No.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 milkfats are to be classified as cheese in heading No.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 No. 17.02); or
   (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).

SUBHEADING NOTES

1. For the purposes of subheading No.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 No. 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading No.0405.90).

ADDITIONAL NOTE

1. For the purposes of subheadings 0406.90.02.00 and 0406.90.03.00, the expression "whole cheeses" means whole cheeses of the following net weights:
   - Emmentaler: not less than 60 kg but not more than 130 kg;
   - Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg;
   - Bergkäse: not less than 20 kg but not more than 60 kg;
   - Appenzell: not less than 6 kg but not more than 8 kg.

H.S. Code Number	Description	Import Duty
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter:**	
0401.10	*- Of a fat content, by weight, not exceeding 1%:*	
0401.10.10.00	- - In immediate packings of a net content not exceeding two litres	0
0401.10.90.00	- - Other	0
0401.20	*- Of a fat content, by weight, exceeding 1% but not exceeding 6%:*	
	- - Not exceeding 3%:	
0401.20.11.00	- - - In immediate packings of a net content not exceeding two litres	0
0401.20.19.00	- - - Other	0
	- - Exceeding 3%:	
0401.20.91.00	- - - In immediate packings of a net content not exceeding two litres	0
0401.20.99.00	- - - Other	0
0401.30	*- Of a fat content, by weight, exceeding 6%:*	
	- - Not exceeding 21%:	
0401.30.11.00	- - - In immediate packings of a net content not exceeding two litres	0
0401.30.19.00	- - - Other	0
	- - Exceeding 21% but not exceeding 45%:	
	- - - In immediate packings of a net content not exceeding two litres:	
0401.30.31.10	- - - - Sterilised cream in cans	0
0401.30.31.90	- - - - Other	0
0401.30.39.00	- - - Other	0
	- - Exceeding 45%:	
0401.30.91.00	- - - In immediate packings of a net content not exceeding two litres	0
0401.30.99.00	- - - Other	0
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter:**	
0402.10	*- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:*	

H.S. Code Number	Description	Import Duty
	- - Not containing added sugar or other sweetening matter:	
0402.10.11.00	- - - In immediate packings of a net content not exceeding 2.5 kg	0
0402.10.19.00	- - - Other	0
	- - Other:	
0402.10.91.00	- - - In immediate packings of a net content not exceeding 2.5 kg	0
0402.10.99.00	- - - Other	0
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402.21	*- - Not containing added sugar or other sweetening matter:*	
	- - - Of a fat content, by weight, not exceeding 27%:	
0402.21.11.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	0
	- - - - Other:	
0402.21.17.00	- - - - - Of a fat content, by weight, not exceeding 11%	0
0402.21.19.00	- - - - - Of a fat content, by weight, exceeding 11% but not exceeding 27%	0
	- - - Of a fat content, by weight, exceeding 27%:	
0402.21.91.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	0
0402.21.99.00	- - - - Other	0
0402.29	*- - Other:*	
	- - - Of a fat content, by weight, not exceeding 27%:	
0402.29.11.00	- - - - Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10%	0
	- - - - Other:	
0402.29.15.00	- - - - - In immediate packings of a net content not exceeding 2.5kg	0
0402.29.19.00	- - - - - Other	0
	- - - Of a fat content, by weight, exceeding 27%:	
0402.29.91.00	- - - - - In immediate packings of a net content not exceeding 2.5 kg	0
0402.29.99.00	- - - - Other	0
	- Other:	
0402.91	*- - Not containing added sugar or other sweetening matter:*	

H.S. Code Number	Description	Import Duty
	- - - Of a fat content, by weight, not exceeding 8%:	
0402.91.11.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	2
0402.91.19.00	- - - - Other	2
	- - - Of a fat content, by weight, exceeding 8% but not exceeding 10%:	
0402.91.31.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	2
0402.91.39.00	- - - - Other	2
	- - - Of a fat content, by weight, exceeding 10% but not exceeding 45%:	
0402.91.51.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	2
0402.91.59.00	- - - - Other	2
	- - - Of a fat content, by weight, exceeding 45%:	
0402.91.91.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	2
0402.91.99.00	- - - - Other	2
0402.99	*- - Other:*	
	- - - Of a fat content, by weight, not exceeding 9.5%:	
0402.99.11.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	2
0402.99.19.00	- - - - Other	2
	- - - Of a fat content, by weight, exceeding 9.5% but not exceeding 45%:	
0402.99.31.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	2
0402.99.39.00	- - - - Other	2
	- - - Of a fat content, by weight, exceeding 45%:	
0402.99.91.00	- - - - In immediate packings of a net content not exceeding 2.5 kg	2
0402.99.99.00	- - - - Other	2
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 or cocoa:**	
0403.10	*- Yogurt:*	
	- - Not flavoured not containing added fruit, nuts or cocoa:	

H.S. Code Number	Description	Import Duty
	- - - Not containing added sugar or other sweetening matter, of a fat content, by weight:	
	- - - - Not exceeding 3%:	
0403.10.11.10	- - - - - In powder or granules form	0
0403.10.11.90	- - - - - Other	0
	- - - - Exceeding 3% but not exceeding 6%:	
0403.10.13.10	- - - - - In powder or granules form	0
0403.10.13.90	- - - - - Other	0
	- - - - Exceeding 6%:	
0403.10.19.10	- - - - - In powder or granules form	0
0403.10.19.90	- - - - - Other	0
	- - - Other, of a fat content, by weight:	
	- - - - Not exceeding 3%:	
0403.10.31.10	- - - - - In powder or granules form	2
0403.10.31.90	- - - - - Other	0
	- - - - Exceeding 3% but not exceeding 6%:	
0403.10.33.10	- - - - - In powder or granules form	2
0403.10.33.90	- - - - - Other	0
	- - - - Exceeding 6%:	
0403.10.39.10	- - - - - In powder or granules form	2
0403.10.39.90	- - - - - Other	0
	- - Flavoured or containing added fruit, nuts or cocoa:	
	- - - In powder, granules or other solid forms, of a milkfat content by weight:	
	- - - - Not exceeding 1.5%:	
0403.10.51.10	- - - - - In powder or granules form	13
0403.10.51.90	- - - - - Other	0
	- - - - Exceeding 1.5% but not exceeding 27%:	
0403.10.53.10	- - - - - In powder or granules form	13
0403.10.53.90	- - - - - Other	0
	- - - - Exceeding 27%:	
0403.10.59.10	- - - - - In powder or granules form	13
0403.10.59.90	- - - - - Other	0

H.S. Code Number	Description	Import Duty
	- - - Other, of a milkfat content, by weight:	
0403.10.91.00	- - - - Not exceeding 3%	0
0403.10.93.00	- - - - Exceeding 3% but not exceeding 6%	0
0403.10.99.00	- - - - Exceeding 6%	0
0403.90	*- Other:*	
	- - Not flavoured nor containing added fruit, nuts or cocoa:	
	- - - In powder, granules or other solid forms:	
	- - - - Not containing added sugar or other sweetening matter, of a fat content by weight:	
	- - - - - Not exceeding 1.5%:	
0403.90.11.10	- - - - - - In powder or granules form	0
0403.90.11.90	- - - - - - Other	0
	- - - - - Exceeding 1.5% but not exceeding 27%:	
0403.90.13.10	- - - - - - In powder or granules form	0
0403.90.13.90	- - - - - - Other	0
	- - - - - Exceeding 27%:	
0403.90.19.10	- - - - - - In powder or granules form	0
0403.90.19.90	- - - - - - Other	0
	- - - - Other, of a fat content by weight:	
	- - - - - Not exceeding 1.5%:	
0403.90.31.10	- - - - - - In powder or granules form	2
0403.90.31.90	- - - - - - Other	0
	- - - - - Exceeding 1.5% but not exceeding 27%:	
0403.90.33.10	- - - - - - In powder or granules form	2
0403.90.33.90	- - - - - - Other	0
	- - - - Exceeding 27%:	
0403.90.39.10	- - - - - - In powder or granules form	2
0403.90.39.90	- - - - - - Other	0
	- - - Other:	
	- - - - Not containing added sugar or other sweetening matter, of a fat content, by weight:	
0403.90.51.00	- - - - - Not exceeding 3%	2
0403.90.53.00	- - - - - Exceeding 3% but not exceeding 6%	2

H.S. Code Number	Description	Import Duty
0403.90.59.00	- - - - - Exceeding 6%	2
	- - - - Other, of a fat content by weight:	
0403.90.61.00	- - - - - Not exceeding 3%	2
0403.90.63.00	- - - - - Exceeding 3% but not exceeding 6%	2
0403.90.69.00	- - - - - Exceeding 6%	2
	- - Flavoured or containing added fruit, nuts or cocoa:	
	- - - In powder, granules or other solid forms, of a milkfat content by weight:	
	- - - - Not exceeding 1.5%:	
0403.90.71.10	- - - - - In powder or granules form	13
0403.90.71.90	- - - - - Other	0
	- - - - Exceeding 1.5% but not exceeding 27%:	
0403.90.73.10	- - - - - In powder or granules form	13
0403.90.73.90	- - - - - Other	0
	- - - - Exceeding 27%:	
0403.90.79.10	- - - - - In powder or granules form	13
0403.90.79.90	- - - - - Other	0
	- - - Other, of a milkfat content, by weight:	
0403.90.91.00	- - - - Not exceeding 3%	13
0403.90.93.00	- - - - Exceeding 3% but not exceeding 6%	13
0403.90.99.00	- - - - Exceeding 6%	13
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 sweetening matter, not elsewhere specified or included:**	
0404.10	*- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:*	
	- - In powder, granules or other solid forms:	
	- - - Not containing added sugar or other sweetening matter, of protein content (nitrogen content x 6.38), by weight:	
	- - - - Not exceeding 15%, and of a fat content, by weight:	
0404.10.02.00	- - - - - Not exceeding 1.5%	0
0404.10.04.00	- - - - Exceeding 1.5% but not exceeding 27%	0
0404.10.06.00	- - - - - Exceeding 27%	0

H.S. Code Number	Description	Import Duty
	- - - - *Exceeding 15%, and of a fat content, by weight:*	
0404.10.12.00	- - - - - Not exceeding 1.5%	0
0404.10.14.00	- - - - - Exceeding 1.5% but not exceeding 27%	0
0404.10.16.00	- - - - - Exceeding 27%	0
	- - - *Other, of a protein content (nitrogen content x 6.38), by weight:*	
	- - - - *Not exceeding 15%, and of a fat content, by weight:*	
0404.10.26.00	- - - - - Not exceeding 1.5%	0
0404.10.28.00	- - - - - Exceeding 1.5% but not exceeding 27%	0
0404.10.32.00	- - - - - Exceeding 27%	0
	- - - - *Exceeding 15%, and of a fat content, by weight:*	
0404.10.34.00	- - - - - Not exceeding 1.5%	0
0404.10.36.00	- - - - - Exceeding 1.5% but not exceeding 27%	0
0404.10.38.00	- - - - - Exceeding 27%	0
	- - *Other:*	
	- - - *Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6.38), by weight:*	
	- - - - *Not exceeding 15%, and of a fat content, by weight:*	
0404.10.48.00	- - - - - Not exceeding 1.5%	0
0404.10.52.00	- - - - - Exceeding 1.5% but not exceeding 27%	0
0404.10.54.00	- - - - - Exceeding 27%	0
	- - - - *Exceeding 15%, and of a fat content, by weight:*	
0404.10.56.00	- - - - - Not exceeding 1.5%	0
0404.10.58.00	- - - - - Exceeding 1.5% but not exceeding 27%	0
0404.10.62.00	- - - - - Exceeding 27%	0
	- - - *Other, of a protein content (nitrogen content x 6.38), by weight:*	
	- - - - *Not exceeding 15%, and of a fat content, by weight:*	
0404.10.72.00	- - - - - Not exceeding 1.5%	0
0404.10.74.00	- - - - - Exceeding 1.5% but not exceeding 27%	0
0404.10.76.00	- - - - - Exceeding 27%	0
	- - - - *Exceeding 15%, and of a fat content, by weight:*	
0404.10.78.00	- - - - - Not exceeding 1.5%	0
0404.10.82.00	- - - - - Exceeding 1.5% but not exceeding 27%	0

H.S. Code Number	Description	Import Duty
0404.10.84.00	- - - - - Exceeding 27%	0
0404.90	*- Other:*	
	- - Not containing added sugar or other sweetening matter, of a fat content, by weight:	
0404.90.21.00	- - - Not exceeding 1.5%	0
0404.90.23.00	- - - Exceeding 1.5% but not exceeding 27%	0
0404.90.29.00	- - - Exceeding 27%	0
	- - Other, of a fat content, by weight:	
0404.90.81.00	- - - Not exceeding 1.5%	0
0404.90.83.00	- - - Exceeding 1.5% but not exceeding 27%	0
0404.90.89.00	- - - Exceeding 27%	0
04.05	**Butter and other fats and oils derived from milk; dairy spreads:**	
0405.10	*- Butter:*	
	- - Of a fat content, by weight, not exceeding 85%:	
	- - - Natural butter:	
0405.10.11.00	- - - - In immediate packings of a net content not exceeding 1 kg	5
0405.10.19.00	- - - - Other	0
	- - - Recombined butter:	
0405.10.30.10	- - - - In immediate packings of a net content not exceeding 1 kg	5
0405.10.30.90	- - - - Other	0
	- - - Whey butter:	
0405.10.50.10	- - - - In immediate packings of a net content not exceeding 1 kg	5
0405.10.50.90	- - - - Other	0
	- - Other:	
0405.10.90.10	- - - In immediate packings of a net content not exceeding 1 kg	5
0405.10.90.90	- - - Other	0
0405.20	*- Dairy spreads:*	
0405.20.10.00	- - Of a fat content, by weight, of 39% or more but less than 60%	13
0405.20.30.00	- - Of a fat content, by weight, of 60% or more but not exceeding 75%	13
0405.20.90.00	- - Of a fat content, by weight, of more than 75% but less than 80%	13

H.S. Code Number	Description	Import Duty
0405.90	*- Other:*	
0405.90.10.00	- - Of a fat content, by weight, of 99.3% or more and of a water content, by weight, not exceeding 0.5%	0
0405.90.90.00	- - Other	0
04.06	**Cheese and curd:**	
0406.10	*- Fresh (unripened or uncured) cheese, including whey cheese and curd:*	
0406.10.20.00	- - Of a fat content, by weight, not exceeding 40%	0
0406.10.80.00	- - Other	0
0406.20	*- Grated or powdered cheese, of all kinds:*	
0406.20.10.00	- - Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	0
0406.20.90.00	- - Other	0
0406.30	*- Processed cheese, not grated or powdered:*	
0406.30.10.00	- - In the manufacture of which no cheese other than Emmentaler, Gruyère and Appenzell have been used and which may contain as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter, not exceeding 56%	0
	- - Other:	
	- - - Of a fat content, by weight, not exceeding 36% and of a fat content, by weight, in the dry matter:	
0406.30.31.00	- - - - Not exceeding 48%	0
0406.30.39.00	- - - - Exceeding 48%	0
0406.30.90.00	- - - Of a fat content, by weight, exceeding 36%	0
0406.40	*- Blue-veined cheese:*	
0406.40.10.00	- - Roquefort	0
0406.40.50.00	- - Gorgonzola	0
0406.40.90.00	- - Other	0
0406.90	*- Other cheese:*	
0406.90.01.00	- - For processing	0
	- - Other:	
	- - - Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell:	
	- - - - Of a fat content of 45% or more by weight in the dry matter, matured for three months or more:	

H.S. Code Number	Description	Import Duty
0406.90.02.00	- - - - - Whole cheeses with a C.I.F. value, per 100 kg net weight exceeding €432.10 but not exceeding €463.55	0
0406.90.03.00	- - - - - Whole cheeses with a C.I.F. value, per 100 kg net weight exceeding €463.55	0
0406.90.04.00	- - - - - Pieces packed in vacuum or inert gas, with rind on at least one side, of a net weight of 1 kg or more but less than 5 kg and with a C.I.F. value exceeding €463.55 but not exceeding €493.83 per 100 kg net weight	0
0406.90.05.00	- - - - - Pieces packed in vacuum or inert gas, with rind on at least one side, of a net weight of 1 kg or more and with a C.I.F. value exceeding €493.83 per 100 kg net weight	0
0406.90.06.00	- - - - - Pieces without rind, of a net weight of less than 450 g and with a C.I.F. value exceeding €536.92 per 100 kg net weight, packed in vacuum or inert gas, in packings bearing the desription of the cheese, the fat content, the packer responsible and the country of manufacture	0
	- - - - - *Other:*	
040690.13.00	- - - - - - Emmentaler	
0406.90.15.00	- - - - - - Gruyère, Sbrinz	0
0406.90.17.00	- - - - - - Bergkäse, Appenzell	0
	- - - - *Other*:	
0406.90.18.00	- - - Fromage fribourgeoise, Vacherin Mont d'Or and Tête de Moine	0
0406.90.19.00	- - - Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs	0
0406.90.21.00	- - - Cheddar	0
0406.90.23.00	- - - Edam	0
0406.90.25.00	- - - Tilsit	0
0406.90.27.00	- - - Butterkäse	0
0406.90.29.00	- - - Kashkaval	0
	- - - *Feta*:	
0406.90.31.00	- - - - Of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles	0
0406.90.33.00	- - - - Other	0
0406.90.35.00	- - - Kefalo-Tyri	0
0406.90.37.00	- - - Finlandia	0
0406.90.39.00	- - - Jarlsberg	0
	- - - *Other:*	

H.S. Code Number	Description	Import Duty
0406.90.50.00	- - - - Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles	0
	- - - - *Other*:	
	- - - - - *Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter:*	
	- - - - - - *Not exceeding 47%:*	
0406.90.61.00	- - - - - - - Grana Padano, Parmigiano Reggiano	0
0406.90.63.00	- - - - - - - Fiore sardo, Pecorino	0
0406.90.69.00	- - - - - - - Other	0
	- - - - - - *Exceeding 47% but not exceeding 72%:*	
0406.90.73.00	- - - - - - - Provolone	0
0406.90.75.00	- - - - - - - Asiago, Caciocavallo, Montasio, Ragusano	0
0406.90.76.00	- - - - - - - Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsoe	0
0406.90.78.00	- - - - - - - Gouda	0
0406.90.79.00	- - - - - - - Esrom, Italico, Kernhem, Saint-Nectaire, Saint Paulin, Taleggio	0
0406.90.81.00	- - - - - - - Cantal, Cheshire, Wensleydale, Lancaster, Double Gloucester, Blarney, Colby, Monterey	0
0406.90.82.00	- - - - - - - Camembert	0
0406.90.84.00	- - - - - - - Brie	0
0406.90.85.00	- - - - - - - Kefalograviera, Kasseri	0
	- - - - - - - *Other cheese, of a water content calculated, by weight of the non-fatty matter:*	
0406.90.86.00	- - - - - - - - Exceeding 47% but not exceeding 52%	0
0406.90.87.00	- - - - - - - - Exceeding 52% but not exceeding 62%	0
0406.90.88.00	- - - - - - - - Exceeding 62% but not exceeding 72%	0
0406.90.93.00	- - - - - - Exceeding 72%	0
0406.90.99.00	- - - - - Other	0
04.07	**Birds' eggs, in shell, fresh, preserved or cooked:**	
	- *Of poultry:*	
	- - *For hatching:*	
0407.00.11.00	- - - Of turkeys or geese	0

H.S. Code Number	Description	Import Duty
0407.00.19.00	- - - Other	0
0407.00.30.00	- - Other	0
0407.00.90.00	- Other	0
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	*- - Dried:*	
0408.11.20.00	- - - Unfit for human consumption	0
0408.11.80.00	- - - Other	0
0408.19	*- - Other:*	
0408.19.20.00	- - - Unfit for human consumption:	0
	- - - *Other*:	
0408.19.81.00	- - - - Liquid	0
0408.19.89.00	- - - - Other, including frozen	0
	- Other:	
0408.91	*- - Dried:*	
0408.91.20.00	- - - Unfit for human consumption	0
0408.91.80.00	- - - Other	0
0408.99	*- - Other:*	
0408.99.20.00	- - - Unfit for human consumption	0
0408.99.80.00	- - - Other	0
04.09 00.00.00	**Natural honey**	0
04.10 00.00.00	**Edible products of animal origin, not elsewhere specified or included**	0

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 No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
   (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
   (d) Prepared knots or tufts for broom or brush making (i.e. heading No. 96.03).

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

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

4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

H.S. Code Number	Description	Import Duty
05.01 00.00.00	**Human hair, unworked whether or not washed or scoured; waste of human hair**	0
05.02	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles and hair:**	
0502.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	0
0502.90.00.00	- Other	0
05.03 00.00.00	**Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material**	0
05.04 00.00.00	**Guts , bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	0
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	*- Feathers of a kind used for stuffing; down:*	
0505.10.10.00	- - Raw	0
0505.10.90.00	- - Other	3.5
0505.90	*- Other:*	

H.S. Code Number	Description	Import Duty
0505.90.00.10	- - Feather meal as ingredient for animal feed	0
0505.90.00.90	- - Other	0
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:**	
0506.10.00.00	- Ossein and bones treated with acid	0
0506.90	- *Other*:	
0506.90.00.10	- - Bone meal as ingredient for animal feed	0
0506.90.00.90	- - Other	0
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:**	
0507.10.00.00	- Ivory; ivory powder and waste	0
0507.90.00.00	- Other	0
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:**	
0508.00.00.10	- Crushed oyster shell for animal feed	0
0508.00.00.90	- Other	0
05.09	**Natural sponges of animal origin:**	
0509.00.10.00	- Raw	0
0509.00.90.00	- Other	0
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:**	
0510.00.00.10	- Glands and other organs for organo-therapeutic uses	0
0510.00.00.90	- Other	0
05.11	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:**	
0511.10.00.00	- Bovine semen	0

H.S. Code Number	Description	Import Duty
	- Other:	
0511.91	*- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:*	
0511.91.10.00	- - - Fish waste	0
	- - - Other:	
0511.91.90.10	- - - - Fertile fish eggs for hatching	0
0511.91.90.90	- - - - Other	0
0511.99	*- - Other:*	
0511.99.10.00	- - - Sinews or tendons; parings and similar waste of raw hides or skins	0
0511.99.90.00	- - - Other	0

SECTION II
VEGETABLE PRODUCTS

NOTE

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

2. Any reference in heading No. 06.03, or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No 97.01.

H.S. Code Number	Description	Import Duty
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 No. 12.12:**	
0601.10	*- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:*	
0601.10.10.00	- - Hyacinths	8
0601.10.20.00	- - Narcissi	8
0601.10.30.00	- - Tulips	8
0601.10.40.00	- - Gladioli	8
0601.10.90.00	- - Other	8
	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:	
0601.20.10.00	- - Chicory plants and roots	2
0601.20.30.00	- - Orchids, hyacinths, narcissi and tulips	15
0601.20.90.00	- - Other	10
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn:**	
0602.10	*- Unrooted cuttings and slips:*	
0602.10.10.00	- - Of vines	0
0602.10.90.00	- - Other	8
0602.20	*- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit and nuts:*	
0602.20.10.00	- - Vine slips, grafted or rooted	0
0602.20.90.00	- - Other	0
0602.30.00.00	- Rhododendrons and azaleas, grafted or not	13

H.S. Code Number	Description	Import Duty
0602.40	*- Roses, grafted or not:*	
0602.40.10.00	- - Neither budded nor grafted	13
0602.40.90.00	- - Budded or grafted	13
0602.90	*- Other:*	
0602.90.10.00	- - Mushroom spawn	0
0602.90.20.00	- - Pineapple plants	0
0602.90.30.00	- - - Vegetable and strawberry plants	0
	- - *Other:*	
	- - - *Outdoor plants:*	
	- - - - *Trees, shrubs and bushes:*	
0602.90.41.00	- - - - - Forest trees	13
	- - - - - *Other:*	
0602.90.45.00	- - - - - - Rooted cuttings and young plants	13
0602.90.49.00	- - - - - - Other	13
	- - - - *Other outdoor plants:*	
0602.90.51.00	- - - - - Perennial plants	13
0602.90.59.00	- - - - - Other	13
	- - - *Indoor plants:*	
0602.90.70.00	- - - - Rooted cuttings and young plants, excluding cacti	13
	- - - - *Other:*	
0602.90.91.00	- - - - - Flowering plants with buds or flowers, excluding cacti	13
0602.90.99.00	- - - - - Other	13
06.03	**Cut flowers and flower buds of a kind suitable for bouquets for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**	
0603.10	*- Fresh:*	
	- - - *Roses:*	
0603.10.10.10	- - - - From 1 June to 31 October	20
0603.10.10.90	- - - From 1 November to 31 May	15
	- - - *Carnations:*	
0603.10.20.10	- - - - From 1 June to 31 October	20
0603.10.20.90	- - - - From 1 November to 31 May	15

H.S. Code Number	Description	Import Duty
	- - - Orchids:	
0603.10.30.10	- - - - From 1 June to 31 October	20
0603.10.30.90	- - - - From 1 November to 31 May	15
	- - - Gladioli:	*20*
0603.10.40.10	- - - - From 1 June to 31 October	20
0603.10.40.90	- - - - From 1 November to 31 May	15
	- - - Chrysanthemums:	
0603.10.50.10	- - - - From 1 June to 31 October	20
0603.10.50.90	- - - - From 1 November to 31 May	15
	- - - Other:	
0603.10.80.10	- - - - From 1 June to 31 October	20
0603.10.80.90	- - - - From 1 November to 31 May	15
0603.90.00.00	- Other	20
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:**	
0604.10	*- Mosses and lichens:*	
0604.10.10.00	- - Reindeer moss	0
0604.10.90.00	- - Other	10
	- Other:	
0604.91	*- - Fresh:*	
	- - - Christmas trees:	
0604.91.21.00	- - - - Nordmann's firs (Abies nordmanniana (Stev.) Spach) and noble firs (Abies procera Rehd.)	10
0604.91.29.00	- - - - Other	10
	- - - Conifer branches:	
0604.91.41.00	- - - - Of Nordmann's firs (Abies nordmanniana (Stev.) Spach) and of noble firs (Abies procera Rehd.)	10
0604.91.49.00	- - - - Other	10
0604.91.90.00	- - - Other	10
0604.99	*- - Other:*	
0604.99.10.00	- - - Not further prepared than dried	4
0604.99.90.00	- - - Other	17

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES

1. This Chapter does not cover forage products of heading No.12.14.

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

3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
(a) dried leguminous vegetables, shelled (heading No. 07.13) ;
(b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 11.05);
(d) flour, meal and powder of the dried leguminous vegetables of heading No.07.13 (heading No. 11.06).

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

ADDITIONAL NOTE

1. For the purposes of subheading 0714.10.10.00, the expression "pellets of flour and meal" means pellets of which, when dispersed in water, at least 95% by weight passes through a woven cloth sieve with an aperture of 2 mm, calculated on the dry matter.

H.S. Code Number	Description	Import Duty
07.01	**Potatoes, fresh or chilled:**	
0701.10.00.00	- Seed	0
0701.90	*- Other:*	
0701.90.10.00	- - For the manufacture of starch	0
	- - Other:	
	- - - New, from 1 January to 30 June:	
0701.90.50.10	- - - - From 1 January to 15 May	0
0701.90.50.90	- - - - From 16 May to 30 June	0
0701.90.90.00	- - - Other	0
07.02	**Tomatoes, fresh or chilled:**	
0702.00.00.10	- From 15 May to 31 October	0
0702.00.00.90	- Other	0

H.S. Code Number	Description	Import Duty
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:**	
0703.10	*- Onions and shallots:*	
	- - Onions:	
0703.10.11.00	- - - Sets	0
0703.10.19.00	- - - Other	0
0703.10.90.00	- - Shallots	0
0703.20.00.00	- Garlic	0
0703.90.00.00	- Leeks and other alliaceous vegetables	0
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:**	
0704.10.00.00	- Cauliflowers and headed broccoli	0
0704.20.00.00	- Brussels sprouts	0
0704.90	*- Other:*	
0704.90.10.00	- - White cabbages and red cabbages	0
0704.90.90.00	- - Other	0
07.05	**Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled:**	
	- Lettuce:	
0705.11.00.00	- - Cabbage lettuce (head lettuce)	0
0705.19.00.00	- - Other	0
	- Chicory:	
0705.21.00.00	- - Witloof chicory (Cichorium intybus var. foliosum)	0
0705.29.00.00	- - Other	0
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:**	
0706.10	*- Carrots and turnips:*	
0706.10.00.10	- - Carrots	0
0706.10.00.20	- - Turnips	0
0706.90	*- Other:*	
0706.90.10.00	- - Celeriac (rooted celery or German celery)	0
0706.90.30.00	- - Horse-radish (Cochlearia armoracia)	0

H.S. Code Number	Description	Import Duty
0706.90.90.00	- - Other	0
07.07	**Cucumbers and gherkins, fresh or chilled:**	
	- Cucumbers:	
0707.00.05.10	- - From 16 May to 31 October	0
0707.00.05.90	- - Other	0
0707.00.90.00	- Gherkins	0
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled:**	
0708.10	*- Peas (Pisum sativum):*	
0708.10.00.10	- - From 1 September to 31 May	0
0708.10.00.90	- - Other	0
0708.20	*- Beans (Vigna spp., Phaseolus spp.):*	
0708.20.00.10	- - From 1 October to 30 June	0
0708.20.00.90	- - Other	0
0708.90.00.00	- Other leguminous vegetables	0
07.09	**Other vegetables, fresh or chilled:**	
0709.10.00.00	- Globe artichokes	0
0709.20.00.00	- Asparagus	0
0709.30.00.00	- Aubergines (egg-plants)	0
0709.40.00.00	- Celery other than celeriac	0
	- Mushrooms and truffles:	
0709.51	*- - Mushrooms:*	
0709.51.10.00	- - - Of the genus Agaricus	0
0709.51.30.00	- - - Chantarelles	0
0709.51.50.00	- - - Flap mushrooms	0
0709.51.90.00	- - - Other	0
0709.52.00.00	- - Truffles	0
0709.60	*- Fruits of the genus Capsicum or of the genus Pimenta:*	
0709.60.10.00	- - Sweet peppers	0
	- - Other:	

H.S. Code Number	Description	Import Duty
0709.60.91.00	- - - Of the genus Capsicum, for the manufacture of capsicin or Capsicum oleoresin dyes	0
0709.60.95.00	- - - For the industrial manufacture of essential oils or resinoids	0
0709.60.99.00	- - - Other	0
0709.70.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0
0709.90	*- Other:*	
0709.90.10.00	- - Salad vegetables, other than lettuce (Lactuca sativa) and chicory (Cichorium spp.)	0
0709.90.20.00	- - Chard (or white beet) and cardoons	0
	- - *Olives:*	
0709.90.31.00	- - - For uses other than the production of oil	0
0709.90.39.00	- - - Other	0
0709.90.40.00	- - Capers	0
0709.90.50.00	- - Fennel	0
0709.90.60.00	- - Sweet corn	0
0709.90.70.00	- - Courgettes	0
0709.90.90.00	- - Other	0
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen:**	
0710.10	*- Potatoes:*	
0710.10.00.10	- - In immediate packings of a net content exceeding 2.5 kg	0
0710.10.00.90	- - Other	18
	- Leguminous vegetables, shelled or unshelled:	
0710.21.00.00	- - Peas (Pisum sativum)	18
0710.22.00.00	- - Beans (Vigna spp., Phaseolus spp.)	18
0710.29.00.00	- - Other	18
0710.30.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	18
0710.40.00.00	- Sweet corn	8
0710.80	*- Other vegetables:*	
0710.80.10.00	- - Olives	19
	- - *Fruits of the genus Capsicum or of the genus Pimenta:*	
0710.80.51.00	- - - Sweet peppers	0

H.S. Code Number	Description	Import Duty
0710.80.59.00	- - - Other	10
	- - *Mushrooms:*	
0710.80.61.00	- - - Of the genus Agaricus	0
0710.80.69.00	- - - Other	0
0710.80.70.00	- - Tomatoes	0
0710.80.80.00	- - Globe Artichokes	0
0710.80.85.00	- - Asparagus	18
0710.80.95.00	- - Other	0
0710.90.00.00	- Mixtures of vegetables	18
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:**	
0711.10.00.00	- Onions	0
0711.20	- *Olives:*	
0711.20.10.00	- - For uses other than the production of oil	0
0711.20.90.00	- - Other	0
0711.30.00.00	- Capers	0
0711.40.00.00	- Cucumbers and gherkins	0
0711.90	- *Other vegetables; mixtures of vegetables:*	
	- - *Other Vegetables:*	
0711.90.10.00	- - - Fruits of the genus Capsicum or of the genus Pimenta, excluding sweet peppers	0
0711.90.30.00	- - - Sweet corn	0
	- - - *Mushrooms:*	
0711.90.40.00	- - - - Of the genus Agaricus	0
0711.90.60.00	- - - - Other	0
	- - - *Other:*	
0711.90.70.10	- - - - Tomatoes	0
0711.90.70.90	- - - - Other	0
0711.90.90.00	- - Mixtures of vegetables	0

H.S. Code Number	Description	Import Duty
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:**	
0712.20.00.00	- Onions	16
0712.30.00.00	- Mushrooms and truffles	16
0712.90	*- Other vegetables; mixtures of vegetables:*	
0712.90.05.00	- - Potatoes whether or not cut or sliced but not further prepared	16
	- - *Sweet corn (Zea Mays var. saccharata):*	
0712.90.11.00	- - - Hybrids for sowing	0
0712.90.19.00	- - - Other	9
0712.90.30.00	- - Tomatoes	16
0712.90.50.00	- - Carrots	16
0712.90.90.00	- - Other	16
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split:**	
0713.10	*- Peas (Pisum sativum):*	
0713.10.10.00	- - For sowing	0
0713.10.90.00	- - Other	0
0713.20.00.00	- Chickpeas (garbanzos)	0
	- *Beans (Vigna spp., Phaseolus spp.):*	
0713.31.00.00	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:	0
0713.32.00.00	- - Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0
0713.33	- - *Kidney beans, including white pea beans (Phaseolus vulgaris):*	
0713.33.10.00	- - - For sowing	0
0713.33.90.00	- - - Other	0
0713.39.00.00	- - Other	0
0713.40.00.00	- Lentils	0
0713.50.00.00	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0
0713.90	- Other:	
0713.90.10.00	- - For sowing	0
0713.90.90.00	- - Other	0

H.S. Code Number	Description	Import Duty
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	*- Manioc (cassava):*	
0714.10.10.00	- - Pellets of flour and meal	0
	- - *Other:*	
0714.10.91.00	- - - Of a kind used for human consumption, in immediate packings of a net content not exceeding 28kg., either fresh and whole or without skin and frozen, whether or not sliced	0
0714.10.99.00	- - - Other	0
0714.20	*- Sweet potatoes:*	
0714.20.10.00	- - Fresh, whole, intended for human consumption	0
0714.20.90.00	- - Other	0
0714.90	*- Other:*	
	- - *Arrowroot, salep and similar roots and tubers with high starch content:*	
0714.90.11.00	- - - Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	0
0714.90.19.00	- - - Other	0
0714.90.90.00	- - Other	0

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.

ADDITIONAL NOTES

1. For the purposes of subheadings 0811.90.11.00, 0811.90.31.00 and 0811.90.85.00 "tropical fruit" means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.

2. For the purposes of subheadings 0811.90.11.00, 0811.90.31.00, 0811.90.85.00, 0812.90.70.00 and 0813.50.31.00 "tropical nuts" means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

H.S. Code Number	Description	Import Duty
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:**	
	- Coconuts:	
0801.11.00.00	- - Desiccated	0
0801.19.00.00	- - Other	0
	- Brazil nuts:	
0801.21.00.00	- - In shell	0
0801.22.00.00	- - Shelled	0
	- Cashew nuts:	
0801.31.00.00	- - In shell	0
0801.32.00.00	- - Shelled	0
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled:**	
	- Almonds:	
0802.11	*- - In shell:*	
0802.11.10.00	- - - Bitter	0

H.S. Code Number	Description	Import Duty
0802.11.90.00	- - - Other	5
0802.12	- - *Shelled:*	
0802.12.10.00	- - - Bitter	0
0802.12.90.00	- - - Other	5
	- *Hazelnuts or filberts (Corylus spp.):*	
0802.21.00.00	- - In shell	4
0802.22.00.00	- - Shelled	4
	- *Walnuts:*	
0802.31.00.00	- - In shell	5
0802.32.00.00	- - Shelled	5
0802.40.00.00	- Chestnuts (Castanea spp.)	5
0802.50.00.00	- Pistachios	2
0802.90	- *Other:*	
0802.90.20.00	- - Areca (or betel) and cola	0
0802.90.50.00	- - Pine nuts	2
0802.90.60.00	- - Macadamia nuts	2
0802.90.85.00	- - Other	2
08.03	**Bananas, including plantains, fresh or dried:**	
	- *Fresh:*	
0803.00.11.00	- - Plantains	5
0803.00.19.00	- - Other	5
0803.00.90.00	- Dried	5
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:**	
0804.10.00.00	- Dates	5
0804.20	- *Figs:*	
	- - *Fresh:*	
0804.20.10.10	- - - From 1 June to 30 September	0
0804.20.10.20	- - - From 1 October to 31 May	5
0804.20.90.00	- - Dried	5
0804.30.00.00	- Pineapples	5

H.S. Code Number	Description	Import Duty
0804.40.00.00	- Avocados	5
0804.50.00.00	- Guavas, mangoes and mangosteens	4
08.05	**Citrus fruit, fresh or dried:**	
0805.10	*- Oranges:*	
	- - Sweet oranges, fresh:	
	- - - Sanguines and semi-sanguines:	
0805.10.10.10	- - - - From 1 January to 15 November	0
0805.10.10.70	- - - - From 16 November to 31 December	0
	- - - - Other:	
	- - - - - Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
0805.10.30.10	- - - - From 1 January to 15 November	0
0805.10.30.70	- - - - From 16 November to 31 December	0
	- - - - Other:	
0805.10.50.10	- - - - From 1 January to 15 November	0
0805.10.50.70	- - - - From 16 November to 31 December	0
	- - Other:	
0805.10.80.10	- - - From 1 January to 15 November	0
0805.10.80.70	- - - From 16 November to 31 December	0
0805.20	*- Mandarines (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:*	
	- - Clementines:	
0805.20.10.10	- - - From 1 January to 15 November	0
0805.20.10.70	- - - From 16 November to 31 December	0
	- - Monreales and satsumas:	
0805.20.30.10	- - - From 1 January to 15 November	0
0805.20.30.70	- - -- From 16 November to 31 December	0
	- - Mandarins and wilkings:	
0805.20.50.10	- - - From 1 January to 15 November	0
0805.20.50.70	- - - From 16 November to 31 December	0
0805.10.50.10	*- - Tangerines:*	
0805.20.70.10	- - - From 1 January to 15 November	0

H.S. Code Number	Description	Import Duty
0805.20.70.70	- - - From 16 November to 31 December	0
	- - Other:	
0805.20.90.10	- - - From 1 January to 15 November	0
0805.20.90.70	- - - From 16 November to 31 December	0
0805.30	*- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia):*	
0805.30.10.00	- - Lemons (Citrus limon, Citrus limonum):	0
0805.30.90.00	- - Limes (Citrus aurantifolia)	0
0805.40.00.00	- Grapefruit	2
0805.90.00.00	- Other	1
08.06	**Grapes, fresh or dried:**	
0806.10	*- Fresh:*	
	- - Table grapes:	
0806.10.10.10	- - - From 1 January to 14 July	5
0806.10.10.90	- - - From 15 July to 31 December	0
0806.10.90.00	- - Other	5
0806.20	*- Dried:*	
	- - In immediate containers of a net capacity not exceeding 2kg:	
0806.20.11.00	- - - Currants	3
0806.20.12.00	- - - Sultanas	3
0806.20.18.00	- - - Other	3
	- - Other:	
0806.20.91.00	- - - Currants	3
0806.20.92.00	- - - Sultanas	3
0806.20.98.00	- - - Other	3
08.07	**Melons (including watermelons) and papaws (papayas), fresh:**	
	- Melons (including watermelons):	
0807.11	*- - Watermelons:*	
0807.11.00.10	- - - From 1 May to 31 October	0
0807.11.00.90	- - - From 1 November to 30 April	1

H.S. Code Number	Description	Import Duty
0807.19	*- - Other:*	
0807.19.00.10	- - - From 1 May to 15 November	0
0807.19.00.90	- - - From 16 November to 30 April	1
0807.20.00.00	- Papaws (papayas)	1
08.08	**Apples, pears and quinces, fresh:**	
0808.10	*- Apples:*	
0808.10.10.00	- - Cider apples, in bulk, from 16 September to 15 December	0
	- - Other:	
	- - - Of the variety Golden Delicious:	
0808.10.20.10	- - - - From 16 May to 30 September	0
0808.10.20.90	- - - - Other	0
	- - - Of the variety Granny Smith:	
0808.10.50.10	- - - - From 16 May to 30 September	0
0808.10.50.90	- - - - Other	0
	- - - Other:	
0808.10.90.10	- - - - From 16 May to 30 September	0
0808.10.90.90	- - - - From 1 October to 15 May	0
0808.20	*- Pears and quinces:*	
	- - Pears:	
0808.20.10.00	- - - Perry pears, in bulk, from 1 August to 31 December	0
	- - - Other:	
0808.20.50.10	- - - - From 1 June to 30 September	0
0808.20.50.90	- - - - Other	0
0808.20.90.00	- - Quinces	0
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:**	
0809.10	*- Apricots:*	
0809.10.00.10	- - From 16 May to 30 September	0
0809.10.00.90	- - Other	0
0809.20	*- Cherries:*	
0809.20.05.00	- - Sour cherries (Prunus cerasus)	0

H.S. Code Number	Description	Import Duty
0809.20.95.00	- - Other	0
0809.30	*- Peaches, including nectarines:*	
	- - Nectarines:	
0809.30.10.10	- - - From 16 May to 30 September	0
0809.30.10.90	- - - Other	1
	- - Other:	
0809.30.90.10	- - - From 16 May to 30 September	0
0809.30.90.90	- - - Other	1
0809.40	*- Plums and sloes:*	
	- - Plums:	
0809.40.05.10	- - From 16 May to 30 September	0
0809.40.05.90	- - - Other	1
	- - Sloes:	
0809.40.90.10	- - - From 16 May to 30 September	0
0809.40.90.90	- - - Other	1
08.10	**Other fruit, fresh:**	
0810.10.00.00	- Strawberries	0
0810.20	*- Raspberries, blackberries, mulberries and loganberries:*	
0810.20.10.00	- - Raspberries	5
0810.20.90.00	- - Other	5
0810.30	*- Black, white or red currants and gooseberries:*	
0810.30.10.00	- - Black currants	5
0810.30.30.00	- - Red currants	5
0810.30.90.00	- - Other	5
0810.40	*- Cranberries, bilberries and other fruits of the genus Vaccinium:*	
0810.40.10.00	- - Cowberries, foxberries or mountain cranberries (fruit of the species Vaccinium vitis-idaea)	0
0810.40.30.00	- - Fruit of the species Vaccinium myrtillus	4
0810.40.50.00	- - Fruit of the species Vaccinium macrocarpon and Vaccinium corymbosum	4
0810.40.90.00	- - Other	5
0810.50.00.00	- Kiwifruit	1

H.S. Code Number	Description	Import Duty
0810.90	*- Other:*	
0810.90.30.00	- - Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums	1
0810.90.40.00	- - Passion fruit, carambola and pitahaya	0
	- - Other:	
0810.90.85.10	- - - Medlars, prickly pears, pomegranates	0
0810.90.85.90	- - - Other	5
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	*- Strawberries:*	
	- - Containing added sugar or other sweetening matter:	
0811.10.11.00	- - - With a sugar content exceeding 13% by weight	25
0811.10.19.00	- - - Other	25
0811.10.90.00	- - Other	18
0811.20	*- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:*	
	- - Containing added sugar or other sweetening matter:	
0811.20.11.00	- - - With a sugar content exceeding 13% by weight	25
0811.20.19.00	- - - Other	25
	- - Other:	
0811.20.31.00	- - - Raspberries	18
0811.20.39.00	- - - Black currants	18
0811.20.51.00	- - - Red currants	15
0811.20.59.00	- - - Blackberries and mulberries	15
0811.20.90.00	- - - Other	18
0811.90	*- Other:*	
	- - Containing added sugar or other sweetening matter:	
	- - - With a sugar content exceeding 13% by weight:	
0811.90.11.00	- - - - Tropical fruit and tropical nuts	25
0811.90.19.00	- - - - Other	25
	- - - Other:	
0811.90.31.00	- - - - Tropical fruit and tropical nuts	25

H.S. Code Number	Description	Import Duty
0811.90.39.00	- - - - Other	25
	- - *Other:*	
0811.90.50.00	- - - Fruit of the species Vaccinum myrtillus	15
0811.90.70.00	- - - Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium	4
	- - - *Cherries:*	
0811.90.75.00	- - - - Sour cherries (Prunus cerasus)	18
0811.90.80.00	- - - - Other	18
0811.90.85.00	- - - Tropical fruit and tropical nuts	18
0811.90.95.00	- - - Other	18
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:**	
0812.10.00.00	- Cherries	0
0812.20.00.00	- Strawberries	0
0812.90	- *Other:*	
0812.90.10.00	- - Apricots	0
0812.90.20.00	- - Oranges	0
0812.90.30.00	- - Papaws (papayas)	0
0812.90.40.00	- - Fruit of the species Vaccinium myrtillus	0
0812.90.50.00	- - Black currants	0
0812.90.60.00	- - Raspberries	0
0812.90.70.00	- - Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts	0
0812.90.95.00	- - Other	0
08.13	**Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:**	
0813.10.00.00	- Apricots	5
0813.20.00.00	- Prunes	5
0813.30.00.00	- Apples	5
0813.40	- *Other fruit:*	
0813.40.10.00	- - Peaches; including nectarines	5

H.S. Code Number	Description	Import Duty
0813.40.30.00	- - Pears	5
0813.40.50.00	- - Papaws (papayas)	2
0813.40.60.00	- - Tamarinds	0
0813.40.70.00	- - Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	5
0813.40.95.00	- - Other	5
0813.50	*- Mixtures of nuts or dried fruits of this Chapter:*	
	- - Fruit salads of dried fruit, other than that of heading Nos. 08.01 to 08.06:	
	- - - Not containing prunes:	
0813.50.12.00	- - - - Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit , carambola and pitahaya	5
0813.50.15.00	- - - - Other	5
0813.50.19.00	- - - Containing prunes	5
	- - Mixtures exclusively of dried nuts of heading Nos 08.01 and 08.02:	
0813.50.31.00	- - - Of tropical nuts	5
0813.50.39.00	- - - Other	5
	- - Other mixtures:	
0813.50.91.00	- - - Not containing prunes or figs	5
0813.50.99.00	- - - Other	5
08.14 00.00.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions**	0

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:
(a) mixtures of two or more of the products of the same heading are to be classified in that heading;
(b) mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

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

H.S. Code Number	Description	Import Duty
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:**	
	- Coffee, not roasted:	
0901.11.00.00	- - Not decaffeinated	0
0901.12.00.00	- - Decaffeinated	0
	- Coffee, roasted:	
0901.21.00.00	- - Not decaffeinated	0
0901.22.00.00	- - Decaffeinated	0
0901.90	*- Other:*	
0901.90.10.00	- - Coffee husks and skins	0
0901.90.90.00	- - Coffee substitutes containing coffee	0
09.02	**Tea, whether or not flavoured:**	
0902.10.00.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0
0902.20.00.00	- Other green tea (not fermented)	0
0902.30.00.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0
0902.40.00.00	- Other black tea (fermented) and other partly fermented tea	0
09.03 00.00.00	**Mate'**	0

H.S. Code Number	Description	Import Duty
09.04	**Pepper of the genus "Piper"; dried or crushed or ground fruits of the genus "Capsicum" or the genus "Pimenta":**	
	- Pepper:	
0904.11.00.00	- - Neither crushed nor ground	0
0904.12.00.00	- - Crushed or ground	4
0904.20	*- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:*	
	- - Neither crushed nor ground:	
0904.20.10.00	- - - Sweet peppers	12
	- - - Other:	
0904.20.30.10	- - - - Of the genus Capsicum for the manufacture of capsicin or Capsicum oleoresin dyes for the industrial manufacture of essential oils or resinoids	0
0904.20.39.00	- - - - Other	5
0904.20.90.00	- - Crushed or ground	5
09.05 00.00.00	**Vanilla**	11.5
09.06	**Cinnamon and cinnamon-tree flowers:**	
0906.10.00.00	- Neither crushed nor ground	0
0906.20.00.00	- Crushed or ground	0
09.07 00.00.00	**Cloves (whole fruit, cloves and stems)**	10
09.08	**Nutmeg, mace and cardamoms:**	
0908.10	*- Nutmeg:*	
0908.10.00.10	- - Neither crushed nor ground for the industrial manufacture of essential oils or resinoids	0
0908.10.00.90	- - Other	5
0908.20	*- Mace:*	
0908.20.00.10	- - Neither crushed nor ground	0
0908.20.00.90	- - Crushed or ground	4
0908.30.00.00	- Cardamoms	0
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:**	

H.S. Code Number	Description	Import Duty
0909.10	*- Seeds of anise or badian:*	
0909.10.00.10	- - Seeds of anise	0
0909.10.00.90	- - Seeds of badian	10
0909.20.00.00	- Seeds of coriander	0
0909.30.00.00	- Seeds of cumin	0
0909.40.00.00	- Seeds of caraway	0
0909.50.00.00	- Seeds of fennel; juniper berries	0
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:**	
0910.10.00.00	- Ginger	0
0910.20	*- Saffron*:	
0910.20.10.00	- - Neither crushed nor ground	10
0910.20.90.00	- - Crushed or ground	10
0910.30.00.00	- Turmeric (curcuma)	0
0910.40	*- Thyme; bay leaves:*	
	- - Thyme:	
	- - - Neither crushed nor ground:	
0910.40.11.00	- - - - Wild thyme (Thymus serpyllum)	0
0910.40.13.00	- - - - Other	7
0910.40.19.00	- - - Crushed or ground	8.5
0910.40.90.00	- - Bay leaves	7
0910.50.00.00	- Curry	0
	- Other spices:	
0910.91	*- - Mixtures referred to in Note 1 b) to this Chapter*:	
0910.91.10.00	- - - Neither crushed or ground	12.5
0910.91.90.00	- - - Crushed or ground	12.5
0910.99	*- - Other:*	
0910.99.10.00	- - - Fenugreek seed	0
	- - - Other:	
0910.99.91.00	- - - - Neither crushed nor ground	12.5
0910.99.99.00	- - - - Crushed or ground	12.5

CHAPTER 10

CEREALS

NOTES

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
   (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, or broken remains classified in heading No 10.06.

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

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.

ADDITIONAL NOTE

1. The following terms shall have the meanings hereunder assigned to them:

   a) "round grain rice" (subheadings 1006.10.21.00, 1006.10.92.00, 1006.20.11.00, 1006.20.92.00, 1006.30.21.00, 1006.30.42.00, 1006.30.61.00 and 1006.30.92.00): rice, the grains of which are of a length not exceeding 5.2 mm and of a length/width ration of less than 2;

   b) "medium grain rice" (subheadings 1006.10.23.00, 1006.10.94.00, 1006.20.13.00, 1006.20.94.00, 1006.30.23.00, 1006.30.44.00, 1006.30.63.00 and 1006.30.94.00): rice, the grains of which are of a length exceeding 5.2 mm but not exceeding 6.0 mm and of a length/ width ratio of less than 3.

   c) "long grain rice" (subheadings 1006.10.25.00, 1006.10.27.00, 1006.10.96.00, 1006.10.98.00, 1006.20.15.00, 1006.20.17.00, 1006.20.96.00, 1006.20.98.00, 1006.30.25.00, 1006.30.27.00, 1006.30.46.00, 1006.30.48.00, 1006.30.65.00, 1006.30.67.00, 1006.30.96.00, and 1006.30.98.00): rice, the grains of which are of a length exceeding 6.0 mm;

   d) "paddy rice" (subheadings 1006.10.21.00, 1006.10.23.00, 1006.10.25.00, 1006.10.27.00, 1006.10.92.00, 1006.10.94.00, 1006.10.96.00 and 1006.10.98.00): rice which has retained its husk after threshing;

   e) "husked rice" (subheadings 1006.20.11.00, 1006.20.13.00, 1006.20.15.00, 1006.20.17.00, 1006.20.92.00, 1006.20.94.00, 1006.20.96.00 and 1006.20.98.00): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and " riso sbramato";

   f) "semi-milled rice" (subheadings 1006.30.21.00, 1006.30.23.00, 1006.30.25.00, 1006.30.27.00, 1006.30.42.00, 1006.30.44.00, 1006.30.46.00 and 1006.30.48.00): rice from which the husk, part of germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;

   g) "wholly milled rice" (subheadings 1006.30.61.00, 1006.30.63.00, 1006.30.65.00, 1006.30.67.00, 1006.30.92.00, 1006.30.94.00, 1006.30.96.00 and 1006.30.98.00): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains;

h) "broken rice" (subheading 1006.40.00.00): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.

H.S. Code Number	Description	Import Duty
10.01	**Wheat and meslin:**	
1001.10.00.00	- Durum wheat	1
1001.90	*- Other:*	
1001.90.10.00	- - Spelt for sowing	1
	- - Other spelt, common wheat and meslin:	
1001.90.91.00	- - - Common wheat and meslin seed	1
1001.90.99.00	- - - Other	1
10.02 00.00.00	**Rye**	0
10.03	**Barley:**	
1003.00.10.00	- Seed	0
1003.00.90.00	- Other	0
10.04 00.00.00	**Oats**	0
10.05	**Maize (corn):**	
1005.10	*- Seed:*	
	- - Hybrid:	
1005.10.11.00	- - - Double hybrids and top cross hybrids	0
1005.10.13.00	- - - Three-cross hybrids	0
1005.10.15.00	- - - Simple hybrids	0
1005.10.19.00	- - - Other	0
1005.10.90.00	- - Other	0
1005.90.00.00	- Other	0
10.06	**Rice:**	
1006.10	*- Rice in the husk (paddy or rough):*	
1006.10.10.00	- - For sowing	0
	- - Other:	
	- - - Parboiled:	

H.S. Code Number	Description	Import Duty
1006.10.21.00	- - - - Round grain	0
1006.10.23.00	- - - - Medium grain	0
	- - - - *Long grain:*	
1006.10.25.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.10.27.00	- - - - - Of a length/width ratio equal to or greater than 3	0
	- - - *Other:*	
1006.10.92.00	- - - - Round grain	0
1006.10.94.00	- - - - Medium grain	0
	- - - - *Long grain:*	
1006.10.96.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.10.98.00	- - - - - Of a length/width ratio equal to or greater than 3	0
1006.20	*- Husked (brown) rice:*	
	- - Parboiled:	
1006.20.11.00	- - - Round grain	0
1006.20.13.00	- - - Medium grain	0
	- - - *Long grain:*	
1006.20.15.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.20.17.00	- - - - - Of a length/width ratio equal to or greater than 3	0
	- - Other:	
1006.20.92.00	- - - Round grain	0
1006.20.94.00	- - - Medium grain	0
	- - - *Long grain:*	
1006.20.96.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.20.98.00	- - - - - Of a length/width ratio equal to or greater than 3	0
1006.30	*- Semi-milled or wholly milled rice, whether or not polished or glazed:*	
	- - Semi-milled rice:	
	- - - *Parboiled:*	
1006.30.21.00	- - - - Round grain	0
1006.30.23.00	- - - - Medium grain	0
	- - - - *Long grain:*	
1006.30.25.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.30.27.00	- - - - - Of a length/width ratio equal to or greater than 3	0

H.S. Code Number	Description	Import Duty
	- - - *Other:*	
1006.30.42.00	- - - - Round grain	0
1006.30.44.00	- - - - Medium grain	0
	- - - - *Long grain:*	
1006.30.46.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.30.48.00	- - - - - Of a length/width ratio equal to or greater than 3	0
	- - *Wholly milled rice:*	
	- - - *Parboiled:*	
1006.30.61.00	- - - - Round grain	0
1006.30.63.00	- - - - Medium grain	0
	- - - - *Long grain:*	
1006.30.65.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.30.67.00	- - - - - Of a length/width ratio equal to or greater than 3	0
	- - - *Other:*	
1006.30.92.00	- - - - Round grain	0
1006.30.94.00	- - - - Medium grain	0
	- - - - *Long grain:*	
1006.30.96.00	- - - - - Of a length/width ratio greater than 2 but less than 3	0
1006.30.98.00	- - - - - Of a length/width ratio equal to or greater than 3	0
1006.40.00.00	- Broken rice	0
10.07	**Grain sorghum:**	
1007.00.10.00	- Hybrids for sowing	0
1007.00.90.00	- Other	0
10.08	**Buckwheat, millet and canary seed; other cereal:**	
1008.10.00.00	- Buckwheat	0
1008.20.00.00	- Millet	0
1008.30.00.00	- Canary seed	0
1008.90	- *Other cereals:*	
1008.90.10.00	- - Triticale	0
1008.90.90.00	- - Other	0

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

NOTES

1. This Chapter does not cover:
   (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
   (b) Prepared flours, meal or starches of heading No. 19.01;
   (c) Corn flakes and other products of heading No. 19.04;
   (d) Vegetables, prepared or preserved, of heading No 20.01, 20.04 or 20.05;
   (e) Pharmaceutical products (Chapter 30); or
   (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product:
   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
   (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading No. 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading No. 11.04.

   (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading No. 11.03. or 11.04.

Cereal	Starch Content	Ash Content	Rate of Passage through a sieve with an aperture of	
			315 micrometers (microns)	500 micrometers (microns)
(1)	(2)	(3)	(4)	(5)
Wheat & rye	45%	2.5%	80%	-
Barley	45%	3.0%	80%	-
Oats	45%	5.0%	80%	-
Maize (corn) & grain sorghum	45%	2.0%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4.0%	80%	-
Other cereals	45%	2.0%	50%	-

3. For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

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

ADDITIONAL NOTE

1. For the purposes of heading 11.06, the terms "flour", "meal", and "powder" mean products obtained by milling or some other fragmentation process from dried leguminous vegetables of heading 07.13, from sago or roots or tubers of heading 07.14 or from products of Chapter 8, of which:

(a) in the case of dried leguminous vegetables, sago, roots, tubers and products of Chapter 8 (excluding nuts of heading Nos 08.01 and 08.02), at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of nuts of heading Nos 08.01 and 08.02, at least 50% by weight passes through a woven metal wire cloth sieve with an aperture of 2.5 mm.

H.S. Code Number	Description	Import Duty
11.01	**Wheat or meslin flour:**	
	- Wheat flour (including self-raising flour):	
1101.00.11.00	- - Of durum wheat	15
1101.00.15.00	- - Of common wheat and spelt	15
1101.00.90.00	- Meslin flour	15
11.02	**Cereal flours, other than of wheat or meslin:**	
1102.10.00.00	- Rye flour	8
1102.20	*- Maize (corn) flour:*	
1102.20.10.00	- - Of a fat content not exceeding 1.5% by weight	8
1102.20.90.00	- - Other	8
1102.30.00.00	- Rice flour	14
1102.90	*- Other:*	
1102.90.10.00	- - Barley flour	8
1102.90.30.00	- - Oat flour	8
1102.90.90.00	- - Other	8
11.03	**Cereal groats, meal and pellets:**	

H.S. Code Number	Description	Import Duty
	- Groats and meal:	
1103.11	*- - Of wheat:*	
1103.11.10.00	- - Durum wheat	1
	- - - Common wheat and spelt:	
1103.11.90.10	- - - - Common wheat meal	1
1103.11.90.90	- - - - Other	1
1103.12.00.00	- - Of oats	1
1103.13	*- - Of maize (corn):*	
1103.13.10.00	- - - Of a fat content not exceeding 1.5% by weight	1
1103.13.90.00	- - - Other	1
1103.14.00.00	- - Of rice	1
1103.19	*- - Of other cereals:*	
1103.19.10.00	- - Of rye	1
1103.19.30.00	- - - Of barley	1
1103.19.90.00	- - - Other	1
	- Pellets:	
1103.21.00.00	- - Of wheat	1
1103.29	*- - Of other cereals:*	
1103.29.10.00	- - - Of rye	1
1103.29.20.00	- - - Of barley	1
1103.29.30.00	- - - Of oats	1
1103.29.40.00	- - - Of maize	1
1103.29.50.00	- - - Of rice	1
1103.29.90.00	- - - Other	1
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled except rice of heading No. 10.06; germ or cereals, whole, rolled, flaked or ground:**	
	- Rolled or flaked grains:	
1104.11	*- - Of barley:*	
1104.11.10.00	- - - Rolled	1
1104.11.90.00	- - - Flaked	1
1104.12	*- - Of oats:*	
1104.12.10.00	- - - Rolled	1

H.S. Code Number	Description	Import Duty
1104.12.90.00	- - - Flaked	1
1104.19	*- - Of other cereals:*	
1104.19.10.00	- - - Of wheat	1
1104.19.30.00	- - - Of rye	1
1104.19.50.00	- - - Of maize	1
	- - - Other:	
1104.19.91.00	- - - - Flaked rice	1
1104.19.99.00	- - - - Other	1
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.21	*- - Of barley:*	
1104.21.10.00	- - - Hulled (shelled or husked)	1
1104.21.30.00	- - - Hulled and sliced or kibbled ("Grütze" or "grutten")	1
1104.21.50.00	- - - Pearled	1
1104.21.90.00	- - - Not otherwise worked than kibbled	1
1104.21.99.00	- - - Other	1
1104.22	*- - Of oats:*	
1104.22.20.00	- - - Hulled (shelled or husked)	1
1104.22.30.00	- - - Hulled and sliced or kibbled ("Grütze" or "grutten")	1
1104.22.50.00	- - - Pearled	1
1104.22.90.00	- - - Not otherwise worked than kibbled	1
1104.22.98.00	- - - Other	1
1104.23	*- - Of maize (corn):*	
1104.23.10.00	- - - Hulled (shelled or husked) , whether or not sliced or kibbled	1
1104.23.30.00	- - - Pearled	1
1104.23.90.00	- - - Not otherwise worked than kibbled	1
1104.23.99.00	- - - Other	1
1104.29	*- - Of other cereals:*	
	- - - Hulled (shelled or husked), whether or not sliced or kibbled:	
1104.29.11.00	- - - - Of wheat	1
1104.29.15.00	- - - - Of rye	1
1104.29.19.00	- - - - Other	1
	- - - Pearled:	

H.S. Code Number	Description	Import Duty
1104.29.31.00	- - - - Of wheat	1
1104.29.35.00	- - - - Of rye	1
1104.29.39.00	- - - - Other	1
	- - - Not otherwise worked than kibbled:	
1104.29.51.00	- - - - Of wheat	1
1104.29.55.00	- - - - Of rye	1
1104.29.59.00	- - - - Other	1
	- - - Other:	
1104.29.81.00	- - - - Of wheat	1
1104.29.85.00	- - - - Of rye	1
1104.29.89.00	- - - - Other	1
1104.30	*- Germ of cereals, whole, rolled, flaked or ground:*	
1104.30.10.00	- - Of wheat	1
1104.30.90.00	- - Of other cereals	1
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes:**	
1105.10.00.00	- Flour, meal and powder	15
1105.20.00.00	- Flakes, granules and pellets	15
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers or heading No. 07.14 or of the products of Chapter 8:**	
1106.10.00.00	- Of the dried leguminous vegetables of heading No. 07.13	12
1106.20	*- Of sago or of roots or tubers of heading No. 07.14:*	
1106.20.10.00	- - Denatured	15
1106.20.90.00	- - Other	15
1106.30	*- Of the products of Chapter 8:*	
1106.30.10.00	- - Of bananas	15
1106.30.90.00	- - Other	13
11.07	**Malt, whether or not roasted:**	
1107.10	*- Not roasted:*	
	- - Of wheat:	
1107.10.11.00	- - - In the form of flour	0

H.S. Code Number	Description	Import Duty
1107.10.19.00	- - - Other	0
	- - *Other:*	
1107.10.91.00	- - - In the form of flour	0
1107.10.99.00	- - - Other	0
1107.20.00.00	- Roasted	0
11.08	**Starches; inulin**	
	- *Starches:*	
1108.11	- - *Wheat starch:*	
1108.11.00.10	- - - Put up for retail sale	27
1108.11.00.90	- - - Other	0
1108.12	- - *Maize (corn) starch:*	
1108.12.00.10	- - - Put up for retail sale	27
1108.12.00.90	- - - Other	0
1108.13	- - *Potato starch:*	
1108.13.00.10	- - - Put up for retail sale	25
1108.13.00.90	- - - Other	0
1108.14	- - *Manioc (cassava) starch:*	
1108.14.00.10	- - - Put up for retail sale	28
1108.14.00.90	- - - Other	0
1108.19	- - *Other starches:*	
	- - - *Rice starch:*	
1108.19.10.10	- - - - Put up for retail sale	25
1108.19.10.90	- - - - Other	0
	- - - *Other:*	
1108.19.90.10	- - - - Put up for retail sale	28
1108.19.90.90	- - - - Other	0
1108.20	- *Inulin:*	
1108.20.00.10	- - - Put up for retail sale	30
1108.20.00.90	- - - Other	0
11.09 00.00.00	**Wheat gluten, whether or not dried**	0

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICINAL PLANTS; STRAW AND FODDER

NOTES

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

2. Heading No. 12.08 applies not only to non defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of heading Nos. 23.04 to 23.06.

3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing".
Heading No. 12.09 does not, however, apply to the following even if for sowing:
(a) Leguminous vegetables or sweet corn (Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of headings Nos. 12.01 to 12.07 or 12.11.

4. Heading No. 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading No. 12.11 does not, however, apply to:
(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

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

H.S. Code Number	Description	Import Duty
12.01	**Soya beans, whether or not broken:**	
1201.00.10.00	- For sowing	0
1201.00.90.00	- Other	0
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:**	
1202.10	*- In shell:*	
1202.10.10.00	- - For sowing	0
1202.10.90.00	- - Other	0
1202.20.00.00	- Shelled, whether or not broken	0

H.S. Code Number	Description	Import Duty
12.03 00.00.00	**Copra**	0
12.04	**Linseed, whether or not broken:**	
1204.00.10.00	- For sowing	0
1204.00.90.00	- Other	0
12.05	**Rape or colza seeds, whether or not broken:**	
1205.00.10.00	- For sowing	0
1205.00.90.00	- Other	0
12.06	**Sunflower seeds, whether or not broken:**	
1206.00.10.00	- For sowing	0
	- Other:	
1206.00.91.00	- - Shelled, in grey and white striped shell	0
1206.00.99.00	- - Other	0
12.07	**Other oil seeds and oleaginous fruits, whether or not broken:**	
1207.10	*- Palm nuts and kernels:*	
1207.10.10.00	- - For sowing	0
1207.10.90.00	- - Other	0
1207.20	*- Cotton seeds:*	
1207.20.10.00	- - For sowing	0
1207.20.90.00	- - Other	0
1207.30	*- Castor oil seeds:*	
1207.30.10.00	- - For sowing	0
1207.30.90.00	- - Other	0
1207.40	*- Sesamum seeds:*	
1207.40.10.00	- - For sowing	0
1207.40.90.00	- - Other	0
1207.50	*- Mustard seeds:*	
1207.50.10.00	- - For sowing	0
1207.50.90.00	- - Other	0
1207.60	*- Safflower seeds:*	

H.S. Code Number	Description	Import Duty
1207.60.10.00	- - For sowing	0
1207.60.90.00	- - Other	0
	- Other:	
1207.91	*- - Poppy seeds:*	
1207.91.10.00	- - - For sowing	0
1207.91.90.00	- - - Other	0
1207.92	*- - Shea nuts (karite nuts):*	
1207.92.10.00	- - For sowing	0
1207.92.90.00	- - - Other	0
1207.99	*- - Other:*	
1207.99.10.00	- - - For sowing	0
	- - - Other:	
1207.99.91.00	- - - - Hemp seeds	0
1207.99.99.00	- - - - Other	0
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:**	
1208.10.00.00	- Of soya beans	0
1208.90.00.00	- Other	0
12.09	**Seeds, fruit and spores, of a kind used for sowing:**	
	- Beet seed:	
1209.11.00.00	- - Sugar beet seed	0
1209.19.00.00	- - Other	0
	- Seeds of forage plants, other than beet seed:	
1209.21.00.00	- - Lucerne (alfalfa) seed	0
1209.22	*- - Clover (Trifolium spp.) seed:*	
1209.22.10.00	- - - Red clover (Trifolium pratense L.)	0
1209.22.80.00	- - - Other	0
1209.23	*- - Fescue seed:*	
1209.23.11.00	- - - Meadow fescue (Festuca pratensis Huds.) seed	0
1209.23.15.00	- - - Red fescue (Festuca rubra L.) seed	0
1209.23.80.00	- - - Other	0

H.S. Code Number	Description	Import Duty
1209.24.00.00	- - Kentucky blue grass (Poa pratensis L.) seed	0
1209.25	*- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed:*	
1209.25.10.00	- - - Italian ryegrass (including westerwolds) (Lolium multiflorum Lam.)	0
1209.25.90.00	- - - Perennial ryegrass (Lolium perenne L.)	0
1209.26.00.00	- - Timothy grass seed	0
1209.29	*- - Other:*	
1209.29.10.00	- - - Vetch seed; seeds of the genus Poa (poa palustris L., Poa trivialis L.); cocksfoot grass (Dactylis glomerata L.); bent grass (Agrostis)	0
1209.29.50.00	- - - Lupine seed	0
1209.29.80.00	- - - Other	0
1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers	0
	- Other:	
1209.91	*- - Vegetable seeds:*	
1209.91.10.00	- - - Kohlrabi seeds (Brassica oleracea L. var. caulorapa and gongylodes L.)	0
1209.91.90.00	- - - Other	0
1209.99	*- - Other:*	
1209.99.10.00	- - - Forest tree seeds	0
	- - - Other:	
1209.99.91.00	- - - - Seeds of plants cultivated principally for their flowers other than those of subheading 1209.30.00.00	6
1209.99.99.00	- - - - Other	7
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:**	
1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	9
1210.20	*- Hop cones, ground, powdered or in the form of pellets; lupulin:*	
1210.20.10.00	- - Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	9
1210.20.90.00	- - Other	9

H.S. Code Number	Description	Import Duty
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 or powdered:**	
1211.10.00.00	- Liquorice roots	2
1211.20.00.00	- Ginseng roots	0
1211.90	*- Other:*	
1211.90.30.00	- - Tonquin beans	3
1211.90.70.00	- - Wild marjoram (Origanum vulgare) (branches, stems and leaves)	0
1211.90.75.00	- - Sage (Salvia officinalis) (leaves and flowers)	0
1211.90.99.00	- - Other	0
12.12	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety "Cichorium intybus sativum") of a kind used primarily for human consumption, not elsewhere specified or included:**	
1212.10	*- Locust beans, including locust bean seeds:*	
1212.10.10.00	- - Locust beans	0
	- - Locust bean seeds:	
1212.10.91.00	- - - Not decorticated, crushed or ground	0
1212.10.99.00	- - - Other	0
1212.20.00.00	- Seaweeds and other algae	0
1212.30.00.00	- Apricot, peach or plum stones and kernels	0
	- Other:	
1212.91	*- - Sugar beet:*	
1212.91.20.00	- - - Dried, whether or not ground	0
1212.91.80.00	- - - Other	0
1212.92.00.00	- - Sugar cane	0
1212.99	*- - Other:*	
1212.99.10.00	- - - Chicory roots	0
1212.99.90.00	- - - Other	0
12.13 00.00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets**	0

H.S. Code Number	Description	Import Duty
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:**	
1214.10.00.00	- Lucerne (alfalfa) meal and pellets	0
1214.90	*- Other:*	
1214.90.10.00	- - Mangolds, swedes and other fodder roots	0
	- - Other:	
1214.90.91.00	- - - In the form of pellets	0
1214.90.99.00	- - - Other	0

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

1. Heading No. 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.
   The heading does not apply to:
   (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17.04);
   (b) Malt extract (heading No. 19.01);
   (c) Extracts of coffee, tea or maté (heading No. 21.01);
   (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
   (e) Camphor, glycyrrhizin or other products of heading Nos. 29.14 and 29.38;
   (f) Medicaments of heading No. 30.03 or 30.04 or blood grouping reagents (heading No. 30.06);
   (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
   (h) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
   (ij) Natural rubber, balata, gutta percha, guayule, chicle or similar natural gums (heading No. 40.01).

H.S. Code Number	Description	Import Duty
13.01	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):**	
1301.10.00.00	- Lac	0
1301.20.00.00	- Gum Arabic	0
1301.90	- *Other:*	
1301.90.10.00	- - Chios mastic (mastic of the tree Pistacia lentiscus)	0
1301.90.90.00	- - Other	0
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:*	
1302.11.00.00	- - Opium	0
1302.12.00.00	- - Of liquorice	0
1302.13.00.00	- - Of hops	0
1302.14.00.00	- - Of pyrethrum or of the roots of plants containing rotenone	0
1302.19	- - *Other:*	
1302.19.05.00	- - Vanilla oleoresin	0
1302.19.10.00	- - - Of Quassis amara; aloes and manna	0
1302.19.30.00	- - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0

H.S. Code Number	Description	Import Duty
	- - - Other:	
1302.19.91.00	- - - - Medicinal	0
1302.19.90.00	- - - - Other	0
1302.20	*- Pectic substances, pectinates and pectates:*	
1302.20.10.00	- - Dry	0
1302.20.90.00	- - Other	0
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.31.00.00	- - Agar-Agar	0
1302.32	*- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:*	
1302.32.10.00	- - - Of locust beans or locust bean seeds	0
1302.32.90.00	- - - Of guar seeds	0
1302.39.00.00	- - Other	0

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

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

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

3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.05).

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

H.S. Code Number	Description	Import Duty
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):**	
1401.10.00.00	- Bamboos	0
1401.20.00.00	- Rattans	0
1401.90.00.00	- Other	0
14.02	**Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material:**	
1402.10.00.00	- Kapok	0
1402.90.00.00	- Other	0
14.03	**Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:**	
1403.10.00.00	- Broomcorn (Sorghum vulgare var. technicum)	0
1403.90.00.00	- Other	0
14.04	**Vegetable products not elsewhere specified or included:**	
1404.10.00.00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	0
1404.20.00.00	- Cotton linters	0

H.S. Code Number	Description	Import Duty
1404.90.00.00	- Other	0

SECTION III

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

CHAPTER 15

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

NOTES

1. This Chapter does not cover:
   (a) Pig fat or poultry fat of heading No. 02.09;
   (b) Cocoa butter, fat or oil (heading No. 18.04);
   (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
   (d) Greaves (heading No. 23.01) or residues of headings Nos. 23.04 to 23.06;
   (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
   (f) Factice derived from oils (heading No. 40.02).

2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).

3. Heading No. 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soapstocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

ADDITIONAL NOTES

1. For the purposes of subheadings 1507.10, 1508.10, 1510.00.10.00, 1511.10, 1512.11, 1512.21, 1513.11, 1513.21, 1514.10, 1515.11.00.00, 1515.21, 1515.50.11.00, 1515.50.19.00, 1515.60.10.00, 1515.90.21.00, 1515.90.29.00, 1515.90.40.00 to 1515.90.59.00 and 1518.00.31.00:

   a) Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:
      - decantation within the normal time limits;
      - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any adsorption filtering process or any other physical or chemical process).

   b) Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude" when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure.

   c) The expression "crude oils" shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.

2. A. Headings Nos. 15.09 and 15.10 cover only oils derived solely from the treatment of olives, the analytical characteristics of the acid and sterol composition of which are as follows:

Table I
Fatty acid composition as percentage of total fatty acids

Fatty acids	Percentages
Myristic acid	M 0.1
Linolenic acid	M 0.9
Arachidic acid	M 0.7
Eicosenoic acid	M 0.5
Behenic acid	M 0.3
Lignoceric acid	M 0.5
M = maximum	

Table II
Sterol composition as percentage of total sterols

Sterols	Percentages
Cholesterol	M 0.5
Brassicasterol	M 0.2
Campesterol	M 4.0
Stigmasterol (1)	< Campesterol
β - sitosterol (2)	m 93.0
delta -7 - Stigmasterol	M 0.5
m = minimum M = maximum (1) Condition not valid for virgin lampante oil (subheading 1509.10.10.00) and for olive-residue oil (subheading 1510.00.10.00) (2) Delta-55-23-Stigmastadienol + cholesterol + β-sitosterol + sitostanol + delta-5-avenasterol + delta-5-24-stigmastadienol	

Headings Nos. 15.09 and 15.10 do not cover chemically altered olive oil (in particular, re-esterified olive oil) and mixtures of olive oil with other oils.

B. Subheading 1509.10 covers only olive oils obtained solely using mechanical or other physical means under conditions, and particularly thermal conditions, that do not lead to deterioration of the oil, and which have undergone no treatment other than washing, decantation, centrifugation or filtration. Oils derived from olives using solvents fall under heading No. 15.10.

C. Subheading 1509.90.00.00 covers olive oil obtained by the treatment of olive oils falling within subheading 1509.10.10.00 or 1509.10.90.00, whether or not blended with virgin olive oil, having the following characteristics:
   a) an acid content, expressed as oleic acid, not exceeding 3.3 g per 100 g;
   b) a wax content not exceeding 350 mg/kg;
   c) a K_{270} extinction coefficient (100) not higher than 1.20;
   d) an extinction coefficient variation (delta K), in the 270 nm region, not higher than 0.16;
   e) an erythrodiol and uvoal content not exceeding 4.5%;
   f) a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 1.5%;
   g) the sum of transoleic isomers lower than 0.20% and the sum of translinoleic + translinolenic isomers lower than 0.30%.

D. For the purposes of subheading 1510.00.10.00, "crude oils" means oils, particularly olive residue oils, with the following characteristics:
   a) an acid content, expressed as oleic acid, greater than 2 g per 100g;
   b) an erythrodiol and uvaol content exceeding 12%;
   c) a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 1.8%;
   d) the sum of transoleic isomers lower than 0.20% and the sum of translinoleic + translinolenic isomers lower than 0.10%.

E. Subheading 1510.00.90.00 covers oils obtained by the treatment of oils falling within subheading 1510.00.10.00, whether or not blended with virgin olive oil, and oils not having the characteristics of the oils referred to in additional notes 2B, 2C and 2D. The oils falling within this subheading must have a content in saturated fatty acids at the 2-position in the triglycerides not exceeding 2%, the sum of transoleic isomers lower than 0.4% and the sum of translinoleic + translinolenic isomers lower than 0.35%.

H.S. Code Number	Description	Import Duty
15.01	**Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03:**	
	- Pig fat (including lard):	
1501.00.11.00	- - For industrial uses other than the manufacture of foodstuffs for human consumption	0
1501.00.19.00	- - Other	0
1501.00.90.00	- Poultry fat	0
15.02	**Fats of bovine animals, sheep or goats, other than those of heading No. 15.03:**	
1502.00.10.00	- For industrial uses other than the manufacture of foodstuffs for human consumption	0
1502.00.90.00	- Other	0
15.03	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:**	
	- Lard stearin and oleostearin:	
1503.00.11.00	- - For industrial uses	0
1503.00.19.00	- - Other	0
1503.00.30.00	- Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	0
1503.00.90.00	- Other	0
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:**	
1504.10	*- Fish-liver oils and their fractions:*	
1504.10.10.00	- - Of a vitamin A content not exceeding 2 500 IU/g	0

H.S. Code Number	Description	Import Duty
	- - Other:	
1504.10.91.00	- - - Of halibut	0
1504.10.99.00	- - - Other	0
1504.20	*- Fats and oils and their fractions, of fish, other than liver oils:*	
1504.20.10.00	- - Solid fractions	0
1504.20.90.00	- - Other	0
1504.30	*- Fats and oils and their fractions, of marine mammals:*	
1504.30.10.00	- - Solid fractions	0
1504.30.90.00	- - Other	0
15.05	**Wool grease and fatty substances derived therefrom (including lanolin):**	
1505.10.00.00	- Woolgrease, crude	5
1505.90.00.00	- Other	4
15.06 00.00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified**	0
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified:**	
1507.10	*- Crude oil, whether or not degummed:*	
1507.10.10.00	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2
1507.10.90.00	- - Other	0
1507.90	*- Other:*	
1507.90.10.00	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
1507.90.90.00	- - Other	0
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified:**	
1508.10	*- Crude oil:*	
1508.10.10.00	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
1508.10.90.00	- - Other	0
1508.90	*- Other:*	

H.S. Code Number	Description	Import Duty
1508.90.10.00	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
1508.90.90.00	- - Other	0
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified:**	
1509.10	*- Virgin:*	
1509.10.10.00	- - Lampante virgin olive oil	0
1509.10.90.00	- - Other	0
1509.90.00.00	- Other	0
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 of heading No. 15.09:**	
1510.00.10.00	- Crude oils	0
1510.00.90.00	- Other	0
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified:**	
1511.10	*- Crude oil:*	
1511.10.10.00	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
1511.10.90.00	- - Other	0
1511.90	*- Other:*	
	- - Solid fractions:	
1511.90.11.00	- - - In immediate packings of a net content of 1 kg or less	0
1511.90.19.00	- - - Other	0
	- - Other:	
1511.90.91.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
1511.90.99.00	- - - Other	0
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	*- - Crude oil:*	

H.S. Code Number	Description	Import Duty
1512.11.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
	- - - *Other:*	
1512.11.91.00	- - - - Sunflower seed oil	0
1512.11.99.00	- - - - Safflower oil	0
1512.19	- - *Other:*	
1512.19.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
	- - - *Other:*	
1512.19.91.00	- - - - Sunflower-seed oil	0
1512.19.99.00	- - - - Safflower oil	0
	- *Cotton-seed oil and its fractions:*	
1512.21	- - *Crude oil, whether or not gossypol has been removed:*	
1512.21.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2
1512.21.90.00	- - - Other	0
1512.29	- - *Other:*	
1512.29.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
1512.29.90.00	- - - Other	0
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	- - *Crude oil:*	
1513.11.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	2.5
	- - - *Other:*	
1513.11.91.00	- - - - In immediate packings of a net content of 1 kg or less	0
1513.11.99.00	- - - - Other	0
1513.19	- - *Other:*	
	- - - *Solid fractions:*	
1513.19.11.00	- - - - In immediate packings of a net content of 1 kg or less	0
1513.19.19.00	- - - - Other	0
	- - - *Other:*	

H.S. Code Number	Description	Import Duty
1513.19.30.00	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
	- - - - *Other:*	
1513.19.91.00	- - - - - In immediate packings of a net content of 1 kg or less	0
1513.19.99.00	- - - - - Other	0
	- Palm kernel or babassu oil and fraction thereof:	
1513.21	*- - Crude oil:*	
	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption:	
1513.21.11.00	- - - - Palm kernel oil	3.2
1513.21.19.00	- - - - Babassu oil	3.2
	- - - *Other:*	
1513.21.30.00	- - - - In immediate packings of a net content of 1 kg or less	0
1513.21.90.00	- - - - Other	0
1513.29	*- - Other:*	
	- - - Solid fractions:	
1513.29.11.00	- - - - In immediate packings of a net content of 1 kg or less	0
1513.29.19.00	- - - - Other	0
	- - - *Other:*	
1513.29.30.00	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
	- - - - *Other:*	
1513.29.50.00	- - - - - In immediate packings of a net content of 1 kg or less	0
	- - - - - *Other:*	
1513.29.91.00	- - - - - - Palm kernel oil	0
1513.29.99.00	- - - - - - Babassu oil	0
15.14	**Rape, colza or mustard oil and fractions thereof , whether or not refined, but not chemically modified:**	
1514.10	*- Crude oil:*	
1514.10.10.00	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2
1514.10.90.00	- - Other	0
1514.90	*- Other:*	

H.S. Code Number	Description	Import Duty
1514.90.10.00	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
1514.90.90.00	- - Other	0
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:	
1515.11.00.00	- - Crude oil	5
1515.19	*- - Other:*	
1515.19.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
1515.19.90.00	- - - Other	0
	- Maize (corn) oil and its fractions:	
1515.21	*- - Crude oil:*	
1515.21.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2
1515.21.90.00	- - - Other	0
1515.29	*- - Other:*	
1515.29.10.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
1515.29.90.00	- - - Other	0
1515.30	*- Castor oil and its fractions:*	
1515.30.10.00	- - For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	0
1515.30.90.00	- - Other	8
1515.40.00.00	- Tung oil and its fractions	3
1515.50	*- Sesame oil and its fractions:*	
	- - Crude oil:	
1515.50.11.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
1515.50.19.00	- - - Other	0
	- - Other:	
1515.50.91.00	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0

H.S. Code Number	Description	Import Duty
1515.50.99.00	- - - Other	0
1515.60	*- Jojoba oil and its fractions:*	
1515.60.00.10	- - Raw	0
1515.60.00.90	- - Other	4
1515.90	*- Other*	
1515.90.10.00	- - Oiticica oils; myrtle wax and Japan wax; their fractions	3
	- - Tobacco-seed oil and its fractions:	
	- - - Crude oil:	
1515.90.21.00	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
1515.90.29.00	- - - - Other	10
	- - - Other:	
1515.90.31.00	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
1515.90.39.00	- - - - Other	15
	- - Other oils and their fractions:	
	- - - Crude oils:	
1515.90.40.00	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2
	- - - - Other:	
1515.90.51.00	- - - - - Solid, in immediate packings of a net content of 1 kg or less	0
1515.90.59.00	- - - - - Solid, other; fluid	0
	- - - Other:	
1515.90.60.00	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1
	- - - - Other:	
1515.90.91.00	- - - - - Solid, in immediate packings of a net content of 1 kg or less	0
1515.90.99.00	- - - - - Solid, other; fluid	0
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	*- Animal fats and oils and their fractions:*	

H.S. Code Number	Description	Import Duty
1516.10.10.00	- - In immediate packings of a net content of 1 kg or less	0
1516.10.90.00	- - Other	0
1516.20	*- Vegetable fats and oils and their fractions:*	
1516.20.10.00	- - Hydrogenated castor oil, so called "opal-wax"	5.3
	- - Other:	
1516.20.91.00	- - - In immediate packings of a net content of 1 kg or less	0
	- - - Other:	
1516.20.95.00	- - - - Colza, linseed , rape seed , sunflower seed , illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	0
	- - - - Other:	
1516.20.96.00	- - - - - Ground-nut, cotton seed, soya beans or sunflower seed oils; other oils containing less than 50% by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rape seed or copaiba oils	0
1516.20.98.00	- - - - - Other	0
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16:**	
1517.10	*- Margarine, excluding liquid margarine:*	
1517.10.10	*- - Containing more than 10% but not more than 15% by weight of milkfats*:	
1517.10.10.10	- - - With melting point not exceeding 20º C, packed in rigid containers not exceeding 500 g weight	5
1517.10.10.90	- - - Other	5
1517.10.90	- - Other:	
1517.10.90.10	- - - With melting point not exceeding 20º C, packed in rigid containers not exceeding 500 g weight	5
1517.10.90.90	- - - Other	5
1517.90	*- Other:*	
1517.90.10.00	- - Containing more than 10% but not more than 15% by weight of milkfats	5
	- - Other:	
1517.90.91.00	- - - Fixed vegetable oils, fluid, mixed	5

H.S. Code Number	Description	Import Duty
1517.90.93.00	- - - Edible mixtures or preparations of a kind used as mould release preparations	4.6
1517.90.99.00	- - - Other	5
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 No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:**	
1518.00.10.00	- Linoxyn	12
	- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption:	
1518.00.31.00	- - Crude	3.2
1518.00.39.00	- - Other	5.1
	- Other:	
1518.00.91.00	- - 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 No. 15.16	12
	- - Other:	
1518.00.95.00	- - - Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	2
1518.00.99.00	- - - Other	12
15.20 00.00.00	**Glycerol, crude; glycerol waters and glycerol lyes**	1.5
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:**	
1521.10	*- Vegetable waxes:*	
1521.10.00.10	- - Raw	0
1521.10.00.90	- - Other	3
1521.90	*- Other:*	
1521.90.10.00	- - Spermaceti, whether or not refined or coloured	0
	- - Beeswax and other insect waxes, whether or not refined or coloured:	
1521.90.91.00	- - - Raw	0

H.S. Code Number	Description	Import Duty
1521.90.99.00	- - - Other	2.5
15.22	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:**	
1522.00.10.00	- Degras	6
	- Residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	- - Containing oil having the characteristics of olive oil:	
1522.00.31.00	- - - Soapstocks	7
1522.00.39.00	- - - Other	2
	- - Other:	
1522.00.91.00	- - - Oil foots and dregs; soapstocks	5
1522.00.99.00	- - - Other	2

SECTION IV

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

NOTE

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 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 No. 19.02 or to the preparations of heading No.21.03 or 21.04.

SUBHEADING NOTES

1. For the purposes of subheading No.1602.10, 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 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.

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

ADDITIONAL NOTES

1. For the purposes of subheadings 1602.31.11.00, 1602.32.11.00, 1602.39.21.00, 1602.50.10.00, 1602.90.61, 1602.90.72 and 1602.90.74 the term "uncooked" shall apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which therefore, in the case of subheadings 1602.50.10.00, 1602.90.61, 1602.90.72 and 1602.90.74 show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.

2. For the purposes of subheadings 1602.41.10.00, 1602.42.10.00 and 1602.49.11.00 to 1602.49.15.00 the expression "parts thereof" applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

H.S. Code Number	Description	Import Duty
16.01	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:**	
	- Of liver:	
1601.00.10.10	- - Sausages and similar products	24

H.S. Code Number	Description	Import Duty
1601.00.10.20	- - Prepared meals based on these products	24
1601.00.10.90	- - Other	10
	- Other:	
1601.00.91.00	- - Sausages, dry or for spreading, uncooked	21
	- - Other:	
	- - - Sausages and similar products:	
1601.00.99.11	- - - - Sausages in cans	0
1601.00.99.19	- - - - Other	0
1601.00.99.20	- - - Prepared meals based on these products	0
1601.00.99.90	- - - Other	0
16.02	**Other prepared or preserved meat, meat offal or blood:**	
1602.10.00.00	- Homogenised preparations	20
1602.20	*- Of liver of any animal:*	
	- - Goose or duck liver:	
1602.20.11.00	- - - Containing 75% or more by weight of fatty livers	16
1602.20.19.00	- - - Other	16
1602.20.90.00	- - Other	25
	- Of poultry of heading No. 01.05:	
1602.31	*- - Of turkeys:*	
	- - - Containing 57% or more by weight of meat or offal:	
1602.31.11.00	- - - - Containing exclusively uncooked turkey meat	0
1602.31.19.00	- - - - Other	0
1602.31.30.00	- - - Containing 25% or more but less than 57% by weight of meat or offal	0
1602.31.90.00	- - - Other	0
1602.32	*- - Of fowls of the species Gallus domesticus:*	
	- - - Containing 57% or more by weight of poultry meat or offal:	
1602.32.11.00	- - - - Uncooked	0
1602.32.19.00	- - - - Other	0
1602.32.30.00	- - - - Containing 25% or more but less than 57% by weight of poultry meat or offal	0
1602.32.90.00	- - - - Other	0

H.S. Code Number	Description	Import Duty
1602.39	*- - Other:*	
	- - - Containing 57% or more by weight of poultry meat or offal:	
1602.39.21.00	- - - - Uncooked	0
1602.39.29.00	- - - - Other	0
1602.39.40.00	- - - Containing 25% or more but less than 57% by weight of poultry meat or offal	0
1602.39.80.00	- - - Other	0
	- Of swine:	
1602.41	*- - Hams and cuts thereof:*	
1602.41.10.00	- - - Of domestic swine	0
1602.41.90.00	- - - Other	1
1602.42	*- - Shoulders and cuts thereof:*	
1602.42.10.00	- - - Of domestic swine	0
1602.42.90.00	- - - Other	1
1602.49	*- - Other, including mixtures:*	
	- - - Of domestic swine:	
	- - - - Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin:	
1602.49.11.00	- - - - - Loins (excluding collars) and parts thereof, including mixtures of loins or hams	0
1602.49.13.00	- - - - - Collars and parts thereof, including mixtures of collars and shoulders	0
1602.49.15.00	- - - - - Other mixtures containing hams (legs), shoulders, loins or collars, and parts thereof	0
1602.49.19.00	- - - - - Other	0
1602.49.30.00	- - - - Containing by weight 40% or more but less than 80% of meat or meat offal, of any kind, including fats of any kind or origin	0
	- - - - Containing by weight less than 40% of meat offal, of any kind, including fats of any kind or origin:	
1602.49.50.10	- - - - - Pastes, pâtes and prepared meals containing meat of swine	26
1602.49.50.90	- - - - - Other	0
	- - - Other:	
1602.49.90.10	- - - - Pastes, pâtes and prepared meals containing meat of swine	17
1602.49.90.90	- - - - Other	0

H.S. Code Number	Description	Import Duty
1602.50	*- Of bovine animals:*	
1602.50.10.00	- - Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	0
	- - Other:	
	- - - In airtight containers:	
1602.50.31.00	- - - - Corned beef	16.6
	- - - - Other:	
1602.50.39.10	- - - - - Pastes, pâtes and prepared meals containing meat	26
1602.50.39.90	- - - - - Other	0
	- - - Other:	
1602.50.80.10	- - - - Corned beef:	16.6
	- - - - Other:	
1602.50.80.91	- - - - - Pastes, pâtes and prepared meals containing meat	26
1602.50.80.99	- - - - - Other	0
1602.90	*- Other, including preparations of blood of any animal:*	
1602.90.10.00	- - Preparations of blood of any animal	0
	- - Other:	
	- - - Of game or rabbit:	
1602.90.31.10	- - - - Pastes, pâtes and prepared meals containing meat	17
1602.90.31.90	- - - - Other	0
	- - - Of reindeer:	
1602.90.41.10	- - - - Pastes, pâtes and prepared meals containing meat	26
1602.90.41.90	- - - - Other	0
	- - - Other:	
	- - - - Containing meat or meat offal of domestic swine:	
1602.90.51.10	- - - - - Pastes, pâtes and prepared meals containing meat	26
1602.90.51.90	- - - - - Other	0
	- - - - Other:	
	- - - - - Containing bovine meat or offal:	
	- - - - - - Uncooked; mixtures of cooked meat or offal and uncooked meat or offal:	
1602.90.61.10	- - - - - - - Pastes, pâtes and prepared meals containing meat	20
1602.90.61.90	- - - - - - - Other	0

H.S. Code Number	Description	Import Duty
	- - - - - - *Other:*	
1602.90.69.10	- - - - - - Pastes, pâtes and prepared meals containing meat	26
1602.90.69.90	- - - - - - Other	0
	- - - - - *Other:*	
	- - - - - - *Of sheep or goats:*	
	- - - - - - - *Uncooked; mixtures of cooked meat or offal and uncooked meat or offal:*	
	- - - - - - - - *Of sheep:*	
1602.90.72.10	- - - - - - - - - Pastes, pâtes and prepared meals containing meat	20
1602.90.72.90	- - - - - - - - - Other	0
	- - - - - - - - *Of goats:*	
1602.90.74.10	- - - - - - - - - Pastes, pâtes and prepared meals containing meat	20
1602.90.74.90	- - - - - - - - - Other	0
	- - - - - - - *Other:*	
	- - - - - - - - *Of sheep:*	
1602.90.76.10	- - - - - - - - - Pastes, pâtes and prepared meals containing meat	20
1602.90.76.90	- - - - - - - - - Other	0
	- - - - - - - - *Of goats:*	
1602.90.78.10	- - - - - - - - - Pastes, pâtes and prepared meals containing meat	20
1602.90.78.90	- - - - - - - - - Other	0
	- - - - - - *Other:*	
1602.90.98.10	- - - - - - - Pastes, pâtes and prepared meals containing meat	25
1602.90.98.90	- - - - - - - Other	0
16.03	**Extracts and juices of meat; fish or crustaceans, molluscs or other aquatic invertebrates:**	
1603.00.10.00	- In immediate packings of a net content of 1 kg or less	20
	- *Other*:	
1603.00.80.00	- - In immediate packings of a net content of more than 1 kg but less than 20 kg	4
1603.00.80.90	- - In immediate packings of a net content of more than 20 kg	0
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:**	

H.S. Code Number	Description	Import Duty
	- Fish, whole or in pieces, but not minced:	
1604.11.00.00	- - Salmon	5.5
1604.12	*- - Herrings:*	
1604.12.10.00	- - - Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	15
	- - - Other:	
1604.12.91.00	- - - - In airtight containers	15
1604.12.99.00	- - - - Other	15
1604.13	*- - Sardines, sardinella and brisling or sprats:*	
	- - - Sardines:	
1604.13.11.00	- - - - In olive oil	15
1604.13.19.00	- - - - Other	15
1604.13.90.00	- - - Other	15
1604.14	*- - Tunas, skipjack and bonito (Sarda spp.):*	
	- - - Tunas and skipjack:	
1604.14.11.00	- - - - In vegetable oil	24
	- - - - Other:	
1604.14.16.00	- - - - - Fillets know as loins	24
1604.14.18.00	- - - - - Other	24
1604.14.90.00	- - - Bonito (Sarda spp.)	24
1604.15	*- - Mackerel:*	
	- - - Of the species Scomber scombrus and Scomber japonicus:	
1604.15.11.00	- - - - Fillets	15
1604.15.19.00	- - - - Other	15
1604.15.90.00	- - - Of the species Scomber australasicus	15
1604.16.00.00	- - Anchovies	15
1604.19	*- - Other:*	
1604.19.10.00	- - - Salmonidae, other than salmon	7
	- - - Fish of the genus Euthynnus, other than skipjack (Euthynnus (Katsuwonus) pelamis):	
1604.19.31.00	- - - - Loins	24
1604.19.39.00	- - - - Other	24
1604.19.50.00	- - - Fish of the species Orcynopsis unicolor	15

H.S. Code Number	Description	Import Duty
	- - - *Other:*	
1604.19.91.00	- - - - Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	15
	- - - - *Other:*	
1604.19.92.00	- - - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15
1604.19.93.00	- - - - - Coalfish (Pollachius virens)	15
1604.19.94.00	- - - - - Hake (Merluccius spp., Urophycis spp.)	15
1604.19.95.00	- - - - - Alaska pollack (Theragra chalcogramma) and pollack (Pollachius pollachius)	15
1604.19.98.00	- - - - - Other	15
1604.20	*- Other prepared or preserved fish:*	
	- - Preparations of surimi:	
1604.20.05.10	- - - Pastes	20
1604.20.05.90	- - - Other	15
	- - Other:	
	- - - Of salmon:	
1604.20.10.10	- - - - Pastes	5.5
1604.20.10.90	- - - - Other	5.5
	- - - Of salmonidae, other than salmon:	
1604.20.30.10	- - - - Pastes	7
1604.20.30.90	- - - - Other	7
	- - - Of anchovies:	
1604.20.40.10	- - - - Pastes	25
1604.20.40.90	- - - - Other	15
	- - - Of sardines, bonito, mackerel of the species Scomber scombrus and Scomber japonicus, fish of the species Orcynopsis unicolor:	
1604.20.50.10	- - - - Pastes	25
1604.20.50.90	- - - - Other	15
	- - - Of tunas, skipjack or other fish of the genus Euthynnus:	
1604.20.70.10	- - - - Pastes	24
1604.20.70.90	- - - - Other	24
	- - - Of other fish:	
1604.20.90.10	- - - - Pastes	20

H.S. Code Number	Description	Import Duty
1604.20.90.90	- - - - Other	15
1604.30	*- Caviar and caviar substitutes:*	
1604.30.10.00	- - Caviar (sturgeon roe)	25
1604.30.90.00	- - Caviar substitutes	25
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:**	
1605.10.00.00	- Crab	15
1605.20	*- Shrimps and prawns:*	
1605.20.10.00	- - In airtight containers	15
	- - Other:	
1605.20.91.00	- - - In immediate packings of a net content not exceeding 2 kg	15
1605.20.99.00	- - - Other	15
1605.30	*- Lobster:*	
1605.30.10.00	- - Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtes , soups or sauces	15
1605.30.90.00	- - Other	15
1605.40.00.00	- Other crustaceans	15
1605.90	*- Other:*	
	- - Molluscs:	
	- - - Mussels (Mytilus spp. Perna spp.):	
1605.90.11.00	- - - - In airtight containers	15
1605.90.19.00	- - - - Other	15
1605.90.30.00	- - - Other	15
1605.90.90.00	- - Other aquatic invertebrates	15

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTE

1. This Chapter does not cover:
   (a) Sugar confectionery containing cocoa (heading No.18.06);
   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or
   (c) Medicaments and other products of Chapter 30.

SUBHEADING NOTE

1. For the purpose of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.5%.

ADDITIONAL NOTES

1. For the purposes of subheadings 1701.11.10.00, 1701.11.90.00, 1701.12.10.00 and 1701.12.90.00, "raw sugar" means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99.5% by weight of sucrose determined by the polarimetric method.

2. For the purposes of subheading 1701.99.10, "white sugar" means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method.

3. For the purposes of subheadings 1702.30.10, 1702.40.10, 1702.60.10 and 1702.90.30, "isoglucose" means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10% fructose.

4. For the purposes of subheading 1702.90.80 'inulin syrup' means the immediate product, other than that falling within subheading 1702.60.90, obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10% fructose in free form or as sucrose.

H.S. Code Number	Description	Import Duty
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form:**	
	- Raw sugar not containing added flavouring or colouring matter:	
1701.11	*- - Cane sugar:*	
1701.11.10.00	- - - For refining	0
1701.11.90.00	- - - Other	0
1701.12	*- - Beet sugar:*	
1701.12.10.00	- - - For refining	0
1701.12.90.00	- - - Other	0

H.S. Code Number	Description	Import Duty
	- Other:	
1701.91	*- - Containing added flavouring or colouring matter:*	
	- - - Dry soft drink concentrate:	
1701.91.00.11	- - - - For industrial production of soft drinks	15
1701.91.00.19	- - - - Other	80
1701.91.00.90	- - - Other	25
1701.99	*- - Other:*	
	- - - White sugar:	
1701.99.10.10	- - - - Icing sugar put up for retail sale	20
1701.99.10.90	- - - - Other	0
	- - - Other:	
1701.99.90.10	- - - - Icing sugar put up for retail sale	20
1701.99.90.90	- - - - Other	0
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	*- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:*	
1702.11.00.10	- - - Put up for retail sale	24
1702.11.00.90	- - - Other	0
1702.19	*- - Other:*	
1702.19.00.10	- - - Put up for retail sale	24
1702.19.00.90	- - - Other	0
1702.20	*- Maple sugar and maple syrup:*	
	- - Maple sugar in solid form, containing added flavouring or colouring matter:	
1702.20.10.10	- - - Put up for retail sale	25
1702.20.10.90	- - - Other	0
	- - Other:	
1702.20.90.10	- - - Put up for retail sale	10
1702.20.90.90	- - - Other	0

H.S. Code Number	Description	Import Duty
1702.30	*- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:*	
	- - Isoglucose:	
1702.30.10.10	- - - Put up for retail sale	25
1702.30.10.90	- - - Other	0
	- - Other:	
	- - - Containing in the dry state, 99% or more by weight of glucose:	
	- - - - In the form of white crystalline powder, whether or not agglomerated:	
1702.30.51.10	- - - - - Put up for retail sale	25
1702.30.51.90	- - - - - Other	0
	- - - - Other:	
1702.30.59.10	- - - - - Put up for retail sale	25
1702.30.59.90	- - - - - Other	0
	- - - Other:	
	- - - - In the form of white crystalline powder, whether or not agglomerated:	
1702.30.91.10	- - - Put up for retail sale	25
1702.30.91.90	- - - Other	0
	- - - - Other:	
1702.30.99.10	- - - Put up for retail sale	25
1702.30.99.90	- - - Other	0
1702.40	*- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose:*	
	- - Isoglucose:	
1702.40.10.10	- - - Put up for retail sale	25
1702.40.10.90	- - - Other	0
	- - Other:	
1702.40.90.10	- - - Put up for retail sale	25
1702.40.90.90	- - - Other	0
1702.50	*- Chemically pure fructose:*	
1702.50.00.10	- - Put up for retail sale	20
1702.50.00.90	- - Other	0

H.S. Code Number	Description	Import Duty
1702.60	*- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:*	
	- - Isoglucose:	
1702.60.10.10	- - - Put up for retail sale	25
1702.60.10.90	- - - Other	0
	- - Inulin syrup:	
1702.60.80.10	- - - Put up for retail sale	25
1702.60.80.90	- - - Other	0
	- - Other:	
1702.60.95.10	- - - Put up for retail sale	25
1702.60.95.90	- - - Other	0
1702.90	*- Other, including invert sugar:*	
	- - Chemically pure maltose:	
1702.90.10.10	- - - Put up for retail sale	20
1702.90.10.90	- - - Other	0
	- - Isoglucose:	
1702.90.30.10	- - - Put up for retail sale	25
1702.90.30.90	- - - Other	0
	- - Maltodextrine and maltodextrine syrup:	
1702.90.50.10	- - - Put up for retail sale	25
1702.90.50.90	- - - Other	0
	- - Artificial honey, whether or not mixed with natural honey:	
1702.90.60.10	- - - Put up for retail sale	25
1702.90.60.90	- - - Other	0
	- - Caramel:	
	- - - Containing 50% or more by weight of sucrose in the dry matter:	
1702.90.71.10	- - - - Put up for retail sale	25
1702.90.71.90	- - - - Other	0
	- - - Other:	
	- - - - In the form of powder, whether or not agglomerated:	
1702.90.75.10	- - - - - Put up for retail sale	25
1702.90.75.90	- - - - - Other	0

H.S. Code Number	Description	Import Duty
	- - - - *Other:*	
1702.90.79.10	- - - - - Put up for retail sale	25
1702.90.79.90	- - - - - Other	0
	- - *Inulin syrup:*	
1702.90.80.10	- - - Put up for retail sale	25
1702.90.80.90	- - - Other	0
	- - *Other:*	
1702.90.99.10	- - - Put up for retail sale	25
1702.90.99.90	- - - Other	0
17.03	**Molasses resulting from the extraction or refining of sugar:**	
1703.10	- *Cane molasses:*	
1703.10.00.10	- - Flavoured or coloured	25
1703.10.00.90	- - Other	0
1703.90	- *Other:*	
1703.90.00.10	- - Flavoured or coloured	25
1703.90.00.90	- - Other	0
17.04	**Sugar confectionery (including white chocolate), not containing cocoa:**	
1704.10	- *Chewing gum, whether or not sugar-coated:*	
	- - *Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):*	
1704.10.11.00	- - - Gum in strips	8
1704.10.19.00	- - - Other	8
	- - *Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):*	
1704.10.91.00	- - - Gum in strips	8
1704.10.99.00	- - - Other	8
1704.90	- *Other:*	
1704.90.10.00	- - Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	21
1704.90.30.00	- - White chocolate	13
	- - *Other:*	

H.S. Code Number	Description	Import Duty
1704.90.51.00	- - - Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	13
1704.90.55.00	- - - Throat pastilles and cough drops	13
1704.90.61.10	- - - Sugar coated (panned) goods	13
	- - - *Other:*	
1704.90.65.00	- - - - Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	13
1704.90.71.00	- - - - Boiled sweets whether or not filled	13
1704.90.75.10	- - - - Toffees, caramels and similar sweets:	13
	- - - - *Other:*	
1704.90.81.00	- - - - - Compressed tablets	13
1704.90.99.90	- - - - - Other	13

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note l to this Chapter, other food preparations containing cocoa.

H.S. Code Number	Description	Import Duty
18.01 00.00.00	**Cocoa beans, whole or broken, raw or roasted**	0
18.02 00.00.00	**Cocoa shells, husks, skins and other cocoa waste**	0
18.03	**Cocoa paste, whether or not defatted:**	
1803.10	*- Not defatted:*	
1803.10.00.10	- - In bulk or in block	0
1803.10.00.90	- - Other	12
1803.20	*- Wholly or partly defatted:*	
1803.20.00.10	- - In bulk or in block	0
1803.20.00.90	- - Other	12
18.04 00.00.00	**Cocoa butter, fat and oil**	0
18.05 00.00.00	**Cocoa powder, not containing added sugar or other sweetening matter**	0
18.06	**Chocolate and other food preparations containing cocoa:**	
1806.10	*- Cocoa powder, containing added sugar or other sweetening matter:*	
1806.10.15.00	- - Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	10
1806.10.20.00	- - Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	10

H.S. Code Number	Description	Import Duty
1806.10.30.00	- - Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	10
1806.10.90.00	- - Containing 80% or more weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	10
1806.20	*- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:*	
1806.20.10.00	- - Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milkfat	12
1806.20.30.00	- - Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milkfat	12
	- - Other:	
1806.20.50.00	- - - Containing 18% or more by weight of cocoa butter	12
1806.20.70.00	- - - Chocolate milk crumb	22.3
1806.20.80.00	- - - Chocolate flavour coating	12
1806.20.95.00	- - - Other	12
	- Other, in blocks, slabs or bars:	
1806.31.00.00	- - Filled	12
1806.32	*- - Not filled:*	
1806.32.10.00	- - - With added cereal, fruit or nuts	12
1806.32.90.00	- - - Other	12
1806.90	*- Other:*	
	- - Chocolate and chocolate products:	
	- - - Chocolates, whether or not filled:	
1806.90.11.00	- - - - Containing alcohol	12
1806.90.19.00	- - - - Other	12
	- - - Other:	
1806.90.31.00	- - - - Filled	12
1806.90.39.00	- - - - Not filled	12
1806.90.50.00	- - Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	12
1806.90.60.00	- - Spreads containing cocoa	12
1806.90.70.00	- - Preparations containing cocoa for making beverages	12
1806.90.90.00	- - Other	12

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does not cover:
   (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
   (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading No. 19.01, the terms "flour" and "meal" mean:
   (a) Cereal flour and meal of Chapter 11, and
   (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).

3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

ADDITIONAL NOTES

1. The expression "sweet biscuits" in subheading 1905.30 applies only to products having a water content of not more than 12% by weight (fillings and coatings are not to be taken into consideration in determining these contents).

2. Subheading 1905.30 does not cover waffles and wafers with a water content of more than 10% by weight (subheading 1905.90.40).

H.S. Code Number	Description	Import Duty
19.01	**Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:**	
1901.10	*- Preparations for infant use, put up for retail sale:*	
1901.10.00.10	- - Of goods of heading Nos. 04.01 to 04.04 containing cocoa	11
1901.10.00.90	- - Other	0
1901.20.00.00	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	11
1901.90	*- Other:*	

H.S. Code Number	Description	Import Duty
	- - Malt extract:	
1901.90.11.00	- - - With a dry extract content of 90% or more by weight	0
1901.90.19.00	- - - Other	0
	- - Other:	
	- - - Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milk fat, 5% sucrose (including invert sugar) or isoglucose , 5% glucose or starch, excluding food preparations in powder form of goods of heading Nos. 04.01 to 04.04:	
1901.90.91.10	- - - - Containing any amount of any product of heading No. 04.03, not in granules form	11
1901.90.91.90	- - - - Other	11
	- - - Other:	
1901.90.99.10	- - - - Containing any amount of any product of Heading No. 04.03, not in powder or granules form	11
1901.90.99.90	- - - - Other	11
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:	
1902.11.00.00	- - Containing eggs	12
1902.19	*- - Other:*	
1902.19.10.00	- - - Containing no common wheat flour or meal	12
1902.19.90.00	- - - Other	12
1902.20	*- Stuffed pasta, whether or not cooked or otherwise prepared:*	
1902.20.10.00	- - Containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	15
1902.20.30.00	- - Containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	25
	- - Other:	
1902.20.91.00	- - - Cooked	13
1902.20.99.00	- - - Other	13
1902.30	*- Other pasta:*	
1902.30.10.00	- - Dried	10

H.S. Code Number	Description	Import Duty
1902.30.90.00	- - Other	10
1902.40	*- Couscous:*	
1902.40.10.00	- - Unprepared	12
1902.40.90.00	- - Other	10
19.03 00.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms**	10
19.04	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour and meal), precooked , or otherwise prepared, not elsewhere specified or included:**	
1904.10	*- Prepared foods obtained by the swelling or roasting of cereals or cereal products:*	
	- - Obtained from maize:	
1904.10.10.10	- - - Savoury snacks	6
1904.10.10.90	- - - Other	6
	- - Obtained from rice:	
1904.10.30.10	- - - Savoury snacks	6
1904.10.30.90	- - - Other	6
	- - Other:	
1904.10.90.10	- - - Savoury snacks	6
1904.10.90.90	- - - Other	6
1904.20	*- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:*	
1904.20.10.00	- - Preparations of the Müsli type based on unroasted cereal flakes	13
	- - Other:	
1904.20.91.00	- - - Obtained from maize	6
1904.20.95.00	- - - Obtained from rice	6
1904.20.99.00	- - - Other	6
1904.90	*- Other:*	
1904.90.10.00	- - Rice	13

H.S. Code Number	Description	Import Duty
1904.90.90.00	- - Other	13
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:**	
1905.10.00.00	- Crispbread	9
1905.20	*- Gingerbread and the like:*	
1905.20.10.00	- - Containing by weight of sucrose less than 30% (including invert sugar expressed as sucrose)	13
1905.20.30.00	- - Containing by weight of sucrose 30% or more but less than 50% (including invert sugar expressed as sucrose)	13
1905.20.90.00	- - Containing by weight of sucrose 50% or more (including invert sugar expressed as sucrose)	13
1905.30	*- Sweet biscuits; waffles and wafers:*	
	- - Completely or partially coated or covered with chocolate or other preparations containing cocoa:	
	- - - In immediate packings of a net content not exceeding 85 g:	
1905.30.11.10	- - - - Ice-cream cones, ice-cream wafers, chocolate covered biscuits individually wrapped	13
1905.30.11.90	- - - - Other	13
	- - - Other:	
1905.30.19.10	- - - - Ice-cream cones, ice-cream wafers, chocolate covered biscuits individually wrapped	13
1905.30.19.90	- - - - Other	13
	- - Other:	
	- - - Sweet biscuits:	
1905.30.30.00	- - - - Containing 8% or more by weight of milkfats	13
	- - - - Other:	
1905.30.51.00	- - - - - Sandwich biscuits	13
1905.30.59.00	- - - - - Other	13
	- - - Waffles and wafers:	
1905.30.91.00	- - - - Salted, whether or not filled	13
	- - - - Other:	
1905.30.99.10	- - - - - Ice-cream cones; ice-cream wafers	13
1905.30.99.90	- - - - - Other	13
1905.40	*- Rusks, toasted bread and similar toasted products:*	

H.S. Code Number	Description	Import Duty
	- - *Rusks:*	
1905.40.10.10	- - - Bread rusks for use in meat processing industry	0
1905.40.10.90	- - - Other	14
	- - *Other:*	
1905.40.90.10	- - - Bread crumbs for use in meat processing industry	0
1905.40.90.90	- - - Other	14
1905.90	*- Other:*	
1905.90.10.00	- - Matzos	6
1905.90.20.00	- - Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0
	- - *Other:*	
1905.90.30.00	- - - Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat	14
	- - - *Waffles and wafers with a water content exceeding 10% by weight:*	
1905.90.40.10	- - - - Ice-cream cones; ice-cream wafers	13
1905.90.40.90	- - - - Other	13
1905.90.45.00	- - - Biscuits	13
1905.90.55.00	- - - Extruded or expanded products, savoury or salted	13
	- - - *Other:*	
	- - - - *With added sweetening matter:*	
1905.90.60.10	- - - - - Bread	13
1905.90.60.90	- - - - - Other	13
	- - - - *Other:*	
1905.90.90.10	- - - - - Bread	13
1905.90.90.90	- - - - - Other	13

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 Chapters 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 No. 21.04.

2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products 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 under heading No. 20.02.

5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

SUBHEADING NOTES

1. For the purposes of subheading No. 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 exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10. takes precedence over all other subheadings of heading No. 20.05.

2. For the purposes of subheading No. 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 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

ADDITIONAL NOTES

1. For the purposes of heading No. 20.01, vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid must have a content of free, volatile acid of 0.5% by weight or more, expressed as acetic acid.

2. The products classified within subheadings 2008.20 to 2008.80, 2008.92 and 2008.99 shall be considered as containing added sugar when the 'sugar content' thereof exceeds by weight the percentages given hereunder, according to the kind of fruit or edible part of plant concerned:

- pineapple and grapes : 13%

- other fruits, including mixtures of fruit, and other edible parts of plants : 9%

3. For the purposes of subheadings 2008.30.11.00 to 2008.30.39.00, 2008.40.11.00 to 2008.40.39.00, 2008.50.11.00 to 2008.50.59.00, 2008.60.11 to 2008.60.39, 2008.70.11.00 to 2008.70.59.00, 2008.80.11.00 to 2008.80.39.00, 2008.92.12.00 to 2008.92.38.00 and 2008.99.11.00 to 2008.99.40, the following expressions shall have the meanings hereby assigned to them:

   - "actual alcoholic strength by mass": the number of kilograms of pure alcohol contained in 100 kg of the product;

   - "%mas": the symbol for alcoholic strength by mass.

4. For the purposes of subheadings 2001.90.91.00, 2006.00.35.00, 2006.00.91.00, 2007.10.91.00, 2007.99.93.00, 2008.19.11.00, 2008.19.59.00, 2008.92.12.00, 2008.92.16.00, 2008.92.32.00, 2008.92.36.00, 2008.92.51.00, 2008.92.72.00, 2008.92.76.00, 2008.92.92.00, 2008.92.94.00, 2008.92.97.00, 2008.99.36, 2008.99.38, 2009.80.36.00, 2009.80.73, 2009.80.88, 2009.80.97, 2009.90.92, 2009.90.95 and 2009.90.97 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.

5. For the purposes of subheadings 2001.90.91.00, 2006.00.35.00, 2006.00.91.00, 2007.99.93.00, 2008.19.11.00, 2008.19.51.00, 2008.19.59.00, 2008.92.12.00, 2008.92.16.00, 2008.92.32.00, 2008.92.36.00, 2008.92.51.00, 2008.92.72.00, 2008.92.76.00, 2008.92.92.00, 2008.92.94.00 and 2008.92.97.00 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

H.S. Code Number	Description	Import Duty
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:**	
2001.10.00.00	- Cucumbers and gherkins	22
2001.20.00.00	- Onions	20
2001.90	*- Other:*	
2001.90.10.00	- - Mango chutney	0
2001.90.20.00	- - Fruit of the genus Capsicum other than sweet peppers or pimento	0
2001.90.30.00	- - Sweet corn (Zea mays var. saccharata)	0
2001.90.40.00	- - Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	13
2001.90.50.00	- - Mushrooms	0
2001.90.60.00	- - Palm hearts	20
2001.90.65.00	- - Olives	20
2001.90.70.00	- - Sweet peppers	0
2001.90.75.00	- - Salad beetroot (Beta vulgaris var. conditiva)	20
2001.90.85.00	- - Red cabbage	20

H.S. Code Number	Description	Import Duty
2001.90.91.00	- - Tropical fruit and tropical nuts	20
	- - Other:	
2001.90.96.10	- - - Artichokes	0
2001.90.96.20	- - - Gardiniera	0
2001.90.96.90	- - - Other	20
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:**	
2002.10	*- Tomatoes, whole or in pieces:*	
2002.10.10.00	- - Peeled	0
2002.10.90.00	- - Other	0
2002.90	*- Other:*	
	- - With a dry matter content of less than 12% by weight:	
2002.90.11.00	- - - In immediate packings of a net content exceeding 1 kg	0
2002.90.19.00	- - - In immediate packings of a net content not exceeding 1 kg	0
	- - With a dry matter content of not less than 12% but not more than 30% by weight:	
	- - - In immediate packings of a net content exceeding 1 kg:	
2002.90.31.10	- - - - In immediate packings of a net content exceeding 3 kg, for industrial production	0
2002.90.31.90	- - - - Other	0
2002.90.39.00	- - - In immediate packings of a net content not exceeding 1 kg	0
	- - With a dry matter content of more than 30% by weight:	
	- - - In immediate packings of a net content exceeding 1 kg:	
2002.90.91.10	- - - - In immediate packings of a net content of 3 kg and over, for industrial production	0
2002.90.91.90	- - - - Other	0
2002.90.99.00	- - - In immediate packings of a net content not exceeding 1 kg	0
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:**	
2003.10	*- Mushrooms:*	
	- - Of the genus Agaricus:	
2003.10.20.00	- - - Provisionally preserved, completely cooked	23

H.S. Code Number	Description	Import Duty
	- - - *Other:*	
2003.10.30.10	- - - - In immediate packings of a net content not exceeding 5kg	0
2003.10.30.90	- - - - Other	23
2003.10.80.00	- - Other	23
2003.20.00.00	- Truffles	18
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06:**	
2004.10	- *Potatoes:*	
2004.10.10.00	- - Cooked, not otherwise prepared	18
	- - *Other:*	
2004.10.91.00	- - - In the form of flour, meal or flakes	11
2004.10.99.00	- - - Other	22
2004.90	- *Other vegetables and mixtures of vegetables:*	
2004.90.10.00	- - Sweet corn (Zea mays var. saccharata)	8
2004.90.30.00	- - Sauerkraut, capers and olives	20
2004.90.50.00	- - Peas (Pisum sativum) and immature beans of the species Phaseolus spp., in pod	0
	- - *Other, including mixtures:*	
2004.90.91.00	- - - Onions, cooked, not otherwise prepared	18
2004.90.98.00	- - - Other	22
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:**	
2005.10.00.00	- Homogenised vegetables	22
2005.20	- *Potatoes:*	
2005.20.10.00	- - In the form of flour, meal or flakes	11
	- - *Other:*	
2005.20.20.00	- - - Thinly sliced, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	0
2005.20.80.00	- - - Other	22

H.S. Code Number	Description	Import Duty
2005.40	*- Peas (Pisum sativum):*	
2005.40.00.10	- - In immediate packings of a net content of 3 kg or less	0
2005.40.00.90	- - Other	24
	- Beans (Vigna spp., Phaseolus spp.):	
2005.51.00.00	- - Beans, shelled	22
2005.59	- - *Other:*	
2005.59.00.10	- - - Butter beans and baked beans in immediate packings of a net content of 3 kg or less	0
2005.59.00.90	- - - Other	24
2005.60.00.00	- Asparagus	22
2005.70	- *Olives:*	
2005.70.10.00	- - In immediate packings of a net content not exceeding 5 kg	20
2005.70.90.00	- - Other	20
2005.80.00.00	- Sweet corn (Zea mays var. saccharata)	20
2005.90	*- Other vegetables and mixtures of vegetables:*	
2005.90.10.00	- - Fruit of the genus Capsicum other than sweet peppers or pimentos	0
2005.90.30.00	- - Capers	20
	- - *Globe artichokes:*	
2005.90.50.10	- - - In immediate packings of a net content of 3 kg or less	0
2005.90.50.90	- - - Other	22
2005.90.60.00	- - Carrots	22
	- - *Mixtures of vegetables:*	
2005.90.70.10	- - - Gardiniera	0
2005.90.70.20	- - - Kaponata	0
2005.90.70.90	- - - Other	22
2005.90.75.00	- - Sauerkraut	20
2005.90.80.00	- - Other	22
20.06	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):**	
2006.00.10.00	- Ginger	0
	- Other:	
	- - With a sugar content exceeding 13% by weight:	

H.S. Code Number	Description	Import Duty
2006.00.31.00	- - - Cherries	25
2006.00.35.00	- - - Tropical fruit and tropical nuts	25
2006.00.38.00	- - - Other	25
	- - *Other:*	
2006.00.91.00	- - - Tropical fruit and tropical nuts	25
2006.00.99.00	- - - Other	25
20.07	**Jams, fruit jellies, marmalades, fruit or nut puree' and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:**	
2007.10	*- Homogenised preparations:*	
2007.10.10.00	- - With a sugar content exceeding 13% by weight	20
	- - *Other:*	
2007.10.91.00	- - - Of tropical fruit	20
2007.10.99.00	- - - Other	20
	- Other:	
2007.91	- - *Citrus fruit:*	
	- - - *With a sugar content exceeding 30% by weight:*	
2007.91.10.10	- - - - Jams and marmalades	20
2007.91.10.20	- - - - Fruit jellies	25
2007.91.10.90	- - - - Other	20
	- - - *With a sugar content exceeding 13% but not exceeding 30% by weight:*	
2007.91.30.10	- - - - Jams and marmalades	20
2007.91.30.20	- - - - Fruit jellies	25
2007.91.30.90	- - - - Other	20
	- - - *Other:*	
2007.91.90.10	- - - - Jams and marmalades	20
2007.91.90.20	- - - - Fruit jellies	25
2007.91.90.90	- - - - Other	20
2007.99	- - *Other:*	
	- - - *With a sugar content exceeding 30% by weight:*	

H.S. Code Number	Description	Import Duty
2007.99.10.00	- - - - Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	20
2007.99.20.00	- - - - Chestnut purée and paste	20
	- - - - *Other:*	
	- - - - - *Of cherries:*	
2007.99.31.10	- - - - - - Jams and marmalades	20
2007.99.31.20	- - - - - - Fruit jellies	25
2007.99.31.90	- - - - - - Other	20
	- - - - - *Of strawberries:*	
2007.99.33.10	- - - - - - Jams and marmalades	20
2007.99.33.20	- - - - - - Fruit jellies	25
2007.99.33.90	- - - - - - Other	20
	- - - - - *Of raspberries:*	
2007.99.35.10	- - - - - - Jams and marmalades	20
2007.99.35.20	- - - - - - Fruit jellies	25
2007.99.35.90	- - - - - - Other	20
	- - - - - *Other:*	
2007.99.39.10	- - - - - - Jams and marmalades	20
2007.99.39.20	- - - - - - Fruit jellies	25
2007.99.39.90	- - - - - - Other	20
	- - - *With a sugar content exceeding 13% but not exceeding 30%:*	
2007.99.51.00	- - - - Chestnut purée and paste	20
2007.99.55.00	- - - - Apple purée, including compotes	20
	- - - - *Other:*	
2007.99.58.10	- - - - - Jams and marmalades	20
2007.99.58.20	- - - - - Fruit jellies	25
2007.99.58.90	- - - - - Other	20
	- - - *Other:*	
2007.99.91.00	- - - - Apple purée, including compotes	20
2007.99.93.00	- - - - Of tropical fruit and tropical nuts	20
	- - - - *Other:*	
2007.99.98.10	- - - - - Jams and marmalades	20

H.S. Code Number	Description	Import Duty
2007.99.98.20	- - - - - Fruit jellies	25
2007.99.98.90	- - - - - Other	20
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	*- - Ground-nuts:*	
2008.11.10.00	- - - Peanut butter	20
	- - - Other, in immediate packings of a net content:	
	- - - - Exceeding 1 kg:	
2008.11.92.00	- - - - - Roasted	14
2008.11.94.00	- - - - - Other	16
	- - - - Not exceeding 1 kg:	
2008.11.96.00	- - - - - Roasted	14
2008.11.98.00	- - - - - Other	16
2008.19	*- - Other, including mixtures:*	
	- - - In immediate packings of a net content exceeding 1 kg:	
2008.19.11.00	- - - - Tropical nut mixtures containing 50% or more by weight of tropical nuts and tropical fruit	14
	- - - - Other:	
2008.19.13.00	- - - - - Roasted almonds and pistachios	14
2008.19.19.00	- - - - - Other	14
	- - - In immediate packings of a net content not exceeding 1 kg:	
	- - - - Tropical nuts; mixtures containing 50% or more by weight of tropical nuts and tropical fruit:	
2008.19.51.00	- - - - - Roasted tropical nuts	16
2008.19.59.00	- - - - - Other	16
	- - - - Other:	
	- - - - - Roasted nuts:	
2008.19.93.00	- - - - - - Almonds and pistachios	16
2008.19.95.00	- - - - - - Other	16
2008.19.99.00	- - - - - Other	16

H.S. Code Number	Description	Import Duty
2008.20	*- Pineapples:*	
	- - Containing added spirit:	
	- - - In immediate packings of a net content exceeding 1 kg:	
	- - - - With a sugar content exceeding 17% by weight:	
2008.20.11.10	- - - - - In airtight containers	32
2008.20.11.90	- - - - - Other	25
	- - - - Other:	
2008.20.19.10	- - - - - In airtight containers	32
2008.20.19.90	- - - - - Other	25
	- - - In immediate packings of a net content not exceeding 1 kg:	
	- - - - With a sugar content exceeding 19% by weight:	
2008.20.31.10	- - - - - In airtight containers	32
2008.20.31.90	- - - - - Other	25
	- - - - Other:	
2008.20.39.10	- - - - - In airtight containers	32
2008.20.39.90	- - - - - Other	25
	- - Not containing added spirit:	
	- - - Containing added sugar, in immediate packings of a net content exceeding 1 kg:	
	- - - - With a sugar content exceeding 17% by weight:	
2008.20.51.10	- - - - - In immediate packings of a net content not exceeding 2.5 kg	0
2008.20.51.90	- - - - - Other	22
	- - - - Other:	
2008.20.59.10	- - - - - In immediate packings of a net content not exceeding 2.5 kg	0
2008.20.59.90	- - - - - Other	22
	- - - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:	
2008.20.71.00	- - - - With a sugar content exceeding 19% by weight	0
2008.20.79.00	- - - - Other	0
	- - - Not containing added sugar, in immediate packings of a net content:	
2008.20.91.00	- - - - Of 4.5 kg or more	23

H.S. Code Number	Description	Import Duty
	- - - - *Of less than 4.5 kg:*	
2008.20.99.10	- - - - - In immediate packing of a net content not exceeding 2.5 kg	0
2008.20.99.90	- - - - - Other	23
2008.30	*- Citrus fruit:*	
	- - Containing added spirit:	
	- - - With a sugar content exceeding 9% by weight:	
2008.30.11.00	- - - - Of an actual alcoholic exceeding 11.85% mas	30
2008.30.19.00	- - - - Other	32
	- - - Other:	
2008.30.31.00	- - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.30.39.00	- - - - Other	32
	- - Not containing added spirit:	
	- - - Containing added sugar, in immediate packings of a net content exceeding 1 kg:	
2008.30.51.00	- - - - Grapefruit segments	17
2008.30.55.00	- - - - Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	21
2008.30.59.00	- - - - Other	20
	- - - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:	
2008.30.71.00	- - - - Grapefruit segments	17
2008.30.75.00	- - - - Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	20
2008.30.79.00	- - - - Other	24
	- - - Not containing added sugar, in immediate packings of a net content:	
2008.30.91.00	- - - - Of 4.5 kg or more	23
2008.30.99.00	- - - - Of less than 4.5 kg	23
2008.40	*- Pears:*	
	- - Containing added spirit:	
	- - - In immediate packings of a net content exceeding 1 kg:	
	- - - - With a sugar content exceeding 13% by weight:	

H.S. Code Number	Description	Import Duty
2008.40.11.00	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.40.19.00	- - - - - Other	32
	- - - - *Other:*	
2008.40.21.00	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.40.29.00	- - - - - Other	32
	- - - *In immediate packings of a net content not exceeding 1 kg:*	
2008.40.31.00	- - - - With a sugar content exceeding 15% by weight	32
2008.40.39.00	- - - - Other	32
	- - *Not containing added spirit:*	
	- - - *Containing added sugar, in immediate packings of a net content exceeding 1 kg:*	
	- - - - *With a sugar content exceeding 13% by weight:*	
2008.40.51.10	- - - - - In immediate packings of a net content not exceeding 4 kg	0
2008.40.51.90	- - - - - Other	20
	- - - - *Other:*	
2008.40.59.10	- - - - - In immediate packings of a net content not exceeding 4 kg	0
2008.40.59.90	- - - - - Other	20
	- - - *Containing added sugar, in immediate packings of a net content not exceeding 1 kg:*	
2008.40.71.00	- - - - With a sugar content exceeding 15% by weight	0
2008.40.79.00	- - - - Other	0
	- - - *Not containing added sugar, in immediate packings of a net content:*	
2008.40.91.00	- - - - Of 4.5 kg or more	0
	- - - - *Of less than 4.5 kg:*	
2008.40.99.10	- - - - - In immediate packings of a net content not exceeding 4 kg	0
2008.40.99.90	- - - - - Other	21
2008.50	*- Apricots:*	
	- - *Containing added spirit:*	
	- - - *In immediate packings of a net content exceeding 1 kg:*	

H.S. Code Number	Description	Import Duty
	- - - - *With a sugar content exceeding 13% by weight:*	
2008.50.11.00	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.50.19.00	- - - - - Other	32
	- - - - *Other:*	
2008.50.31.00	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.50.39.00	- - - - - Other	32
	- - - *In immediate packings of a net content not exceeding 1 kg:*	
2008.50.51.00	- - - - With a sugar content exceeding 15% by weight	32
2008.50.59.00	- - - - Other	32
	- - *Not containing added spirit:*	
	- - - *Containing added sugar, in immediate packings of a net content exceeding 1 kg:*	
2008.50.61.00	- - - - With a sugar content exceeding 13% by weight	22
2008.50.69.00	- - - - Other	22
	- - - *Containing added sugar, in immediate packings of a net content not exceeding 1 kg:*	
2008.50.71.00	- - - - With a sugar content exceeding 15% by weight	24
2008.50.79.00	- - - - Other	24
	- - - *Not containing added sugar, in immediate packings of a net content:*	
	- - - - *Of 5 kg or more:*	
2008.50.92.10	- - - - - Purée	0
2008.50.92.90	- - - - - Other	17
	- - - - *Of 4.5 kg or more but less than 5 kg:*	
2008.50.94.10	- - - - - Purée	0
2008.50.94.90	- - - - - Other	17
2008.50.99.00	- - - - Of less than 4.5 kg	23
2008.60	- *Cherries:*	
	- - *Containing added spirit:*	
	- - - *With a sugar content exceeding 9% by weight:*	
	- - - - *Of an actual alcoholic strength by mass not exceeding 11.85% mas:*	
2008.60.11.10	- - - - - In airtight containers	30

H.S. Code Number	Description	Import Duty
2008.60.11.90	- - - - - Other	25
	- - - - *Other:*	
2008.60.19.10	- - - - - In airtight containers	32
2008.60.19.90	- - - - - Other	25
	- - - *Other:*	
	- - - - *Of an actual alcoholic strength by mass not exceeding 11.85% mas:*	
2008.60.31.10	- - - - - In airtight containers	30
2008.60.31.90	- - - - - Other	25
	- - - - *Other:*	
2008.60.39.10	- - - - - In airtight containers	32
2008.60.39.90	- - - - - Other	25
	- - *Not containing added spirit:*	
	- - - *Containing added sugar, in immediate packings of a net content exceeding 1 kg:*	
2008.60.51.00	- - - - Sour cherries (Prunus cerasus)	20
2008.60.59.00	- - - - Other	20
	- - - *Containing added sugar, in immediate packings of a net content not exceeding 1 kg:*	
2008.60.61.00	- - - - Sour cherries (Prunus cerasus)	24
2008.60.69.00	- - - - Other	24
	- - - *Not containing added sugar, in immediate packings of a net content:*	
	- - - - *Of 4.5 kg or more:*	
2008.60.71.00	- - - - - Sour cherries (Prunus cerasus)	23
2008.60.79.00	- - - - - Other	0
	- - - - *Of less than 4.5 kg:*	
2008.60.91.00	- - - - - Sour cherries (Prunus cerasus)	23
2008.60.99.00	- - - - - Other	23
2008.70	*- Peaches:*	
	- - Containing added spirit:	
	- - - In immediate packings of a net content exceeding 1 kg:	
	- - - - With a sugar content exceeding 13% by weight:	

H.S. Code Number	Description	Import Duty
2008.70.11.00	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.70.19.00	- - - - - Other	32
	- - - - *Other:*	
2008.70.31.00	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.70.39.00	- - - - - Other	32
	- - - *In immediate packings of a net content not exceeding 1 kg:*	
2008.70.51.00	- - - - With a sugar content exceeding 15% by weight	32
2008.70.59.00	- - - - Other	32
	- - *Not containing added spirit:*	
	- - - *Containing added sugar, in immediate packings of a net content exceeding 1 kg:*	
	- - - - *With a sugar content exceeding 13% by weight:*	
2008.70.61.10	- - - - - In immediate packings of a net content not exceeding 4 kg	0
2008.70.61.90	- - - - - Other	22
	- - - - *Other:*	
2008.70.69.10	- - - - - In immediate packings of a net content not exceeding 4 kg	0
2008.70.69.90	- - - - - Other	22
	- - - *Containing added sugar, in immediate packings of a net content not exceeding 1 kg:*	
2008.70.71.00	- - - - With a sugar content exceeding 15% by weight	0
2008.70.79.00	- - - - Other	0
	- - - *Not containing added sugar, in immediate packings of a net content*:	
	- - - - *Of 5 kg or more:*	
2008.70.92.10	- - - - - Purée	0
2008.70.92.90	- - - - - Other	19
	- - - - *Of less than 5 kg, but not less than 4.5 kg:*	
2008.70.94.10	- - - - - Purée	0
2008.70.94.90	- - - - - Other	19
	- - - - *Of less than 4.5 kg:*	

H.S. Code Number	Description	Import Duty
2008.70.99.10	- - - - - In immediate packing of a net content not exceeding 4 kg	0
2008.70.99.90	- - - - - Other	23
2008.80	*- Strawberries:*	
	- - Containing added spirit:	
	- - - With a sugar content exceeding 9% by weight:	
2008.80.11.00	- - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.80.19.00	- - - - Other	32
	- - - Other:	
2008.80.31.00	- - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	30
2008.80.39.00	- - - - Other	32
	- - Not containing added spirit:	
2008.80.50.00	- - - Containing added sugar, in immediate packings of a net content exceeding 1 kg	20
2008.80.70.00	- - - Containing added sugar, in immediate packings of a net content not exceeding 1 kg	24
	- - - Not containing added sugar, in immediate packings of a net content:	
2008.80.91.00	- - - - Of 4.5 kg or more	0
2008.80.99.00	- - - - Of less than 4.5 kg	23
	- Other, including mixtures other than those of subheading No. 2008.19:	
2008.91.00.00	- - Palm hearts	16
2008.92	*- - Mixtures:*	
	- - - Containing added spirit:	
	- - - - With a sugar content exceeding 9% by weight:	
	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas:	
2008.92.12.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	30
2008.92.14.00	- - - - - - Other	30
	- - - - - Other:	
2008.92.16.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	32

H.S. Code Number	Description	Import Duty
2008.92.18.00	- - - - - - Other	32
	- - - - *Other:*	
	- - - - - *Of an actual alcoholic strength by mass not exceeding 11.85% mas:*	
2008.92.32.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	30
2008.92.34.00	- - - - - - Other	30
	- - - - - *Other:*	
2008.92.36.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	32
2008.92.38.00	- - - - - - Other	32
	- - - *Not containing added spirit:*	
	- - - - *Containing added sugar:*	
	- - - - - *In immediate packings of a net content exceeding 1 kg:*	
2008.92.51.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	20
2008.92.59.00	- - - - - - Other	20
	- - - - - *Other:*	
	- - - - - - *Mixtures of fruit in which no single fruit exceeds 50% of the total weight of the fruits:*	
2008.92.72.00	- - - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	15
2008.92.74.00	- - - - - - - Other	15
	- - - - - - *Other:*	
2008.92.76.00	- - - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	22
2008.92.78.00	- - - - - - - Other	22
	- - - - *Not containing added sugar, in immediate packings of a net content:*	
	- - - - - *Of 5 kg or more:*	
2008.92.92.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	0
2008.92.93.00	- - - - - - Other	0
	- - - - - *Of 4.5 kg or more but less than 5 kg:*	

H.S. Code Number	Description	Import Duty
2008.92.94.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	0
2008.92.96.00	- - - - - - Other	0
	- - - - - *Of less than 4.5 kg:*	
2008.92.97.00	- - - - - - Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)	23
2008.92.98.00	- - - - - - Other	23
2008.99	- - *Other:*	
	- - - *Containing added spirit:*	
	- - - - *Ginger:*	
2008.99.11.00	- - - - - Of an actual alcoholic strength by mass not exceeding 11.85% mas	16
2008.99.19.00	- - - - - Other	24
	- - - - *Grapes:*	
	- - - - - *With a sugar content exceeding 13% by weight:*	
2008.99.21.10	- - - - - - In airtight containers	32
2008.99.21.90	- - - - - - Other	25
	- - - - - *Other:*	
2008.99.23.10	- - - - - - In airtight containers	32
2008.99.23.90	- - - - - - Other	25
	- - - - *Other:*	
	- - - - - *With a sugar content exceeding 9% by weight:*	
	- - - - - - *Of an actual alcoholic strength by mass not exceeding 11.85% mas:*	
2008.99.25.00	- - - - - - - Passionfruit and guavas	20
	- - - - - - - *Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya:*	
2008.99.26.10	- - - - - - - - In airtight containers	30
2008.99.26.90	- - - - - - - - Other	25
	- - - - - - - *Other:*	
2008.99.28.10	- - - - - - - - In airtight containers	30
2008.99.28.90	- - - - - - - - Other	25
	- - - - - - *Other:*	
2008.99.32.00	- - - - - - - Passionfruit and guavas	20

H.S. Code Number	Description	Import Duty
	- - - - - - - *Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya:*	
2008.99.33.10	- - - - - - - - In airtight containers	32
2008.99.33.90	- - - - - - - - Other	25
	- - - - - - - *Other:*	
2008.99.34.10	- - - - - - - - In airtight containers	32
2008.99.34.90	- - - - - - - - Other	25
	- - - - - *Other:*	
	- - - - - - *Of an actual alcoholic strength by mass not exceeding 11.85% mas:*	
	- - - - - - - *Tropical fruit:*	
2008.99.36.10	- - - - - - - - In airtight containers	30
2008.99.36.90	- - - - - - - - Other	25
	- - - - - - - *Other:*	
2008.99.37.10	- - - - - - - - In airtight containers	30
2008.99.37.90	- - - - - - - - Other	25
	- - - - - - *Other:*	
	- - - - - - - *Tropical fruit:*	
2008.99.38.10	- - - - - - - - In airtight containers	32
2008.99.38.90	- - - - - - - - Other	25
	- - - - - - - *Other:*	
2008.99.40.10	- - - - - - - - In airtight containers	32
2008.99.40.90	- - - - - - - - Other	25
	- - - *Not containing added spirit:*	
	- - - - *Containing added sugar, in immediate packings of a net content exceeding 1 kg:*	
2008.99.41.00	- - - - - Ginger	0
2008.99.43.00	- - - - - Grapes	22
2008.99.45.00	- - - - - Plums and prunes	20
2008.99.46.00	- - - - - Passionfruit, guavas and tamarinds	10
2008.99.47.00	- - - - - Mangoes, mangosteens, papaws (papayas), cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya	20
2008.99.49.00	- - - - - Other	20

H.S. Code Number	Description	Import Duty
	- - - - Containing added sugar, in immediate packings of a net content not exceeding 1 kg:	
2008.99.51.00	- - - - - Ginger	0
2008.99.53.00	- - - - - Grapes	24
2008.99.55.00	- - - - - Plums and prunes	24
2008.99.61.00	- - - - - Passionfruit and guavas	12
2008.99.62.00	- - - - - Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya	24
2008.99.68.00	- - - - - Other	24
	- - - - *Not containing added sugar:*	
	- - - - - *Plums and prunes, in immediate packings of a net content:*	
2008.99.72.00	- - - - - - Of 5 kg or more	19
2008.99.74.00	- - - - - - Of 4.5 kg or more but less than 5 kg	19
2008.99.79.00	- - - - - - Of less than 4.5 kg	23
2008.99.85.00	- - - - - Maize (corn), other than sweet corn (Zea mays var. saccharata)	8
2008.99.91.00	- - - - - Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	13
2008.99.99.00	- - - - - Other	0
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	*- - Frozen:*	
	- - - Of a density exceeding 1.33 g/cm³ at 20° C:	
2009.11.11.00	- - - - Of a value not exceeding €31.45 per 100 kg net weight	42
2009.11.19.00	- - - - Other	42
	- - - Of a density not exceeding 1.33 g/cm³ at 20° C:	
	- - - - Of a value not exceeding €31.45 per 100 kg net weight and with an added sugar content exceeding 30% by weight:	
2009.11.91.10	- - - - - Concentrated	19
	- - - - - *Other:*	

H.S. Code Number	Description	Import Duty
2009.11.91.91	- - - - - - Packed in containers not exceeding 600 gm net	19
2009.11.91.99	- - - - - - Other	19
	- - - - *Other:*	
2009.11.99.10	- - - - - Concentrated	15
	- - - - - *Other:*	
2009.11.99.91	- - - - - - Packed in containers not exceeding 600 gm net	19
2009.11.99.99	- - - - - - Other	19
2009.19	- - *Other:*	
	- - - *Of a density exceeding 1.33 g/cm³ at 20° C:*	
2009.19.11.00	- - - - Of a value not exceeding €31.45 per 100 kg net weight	42
2009.19.19.00	- - - - Other	42
	- - - *Of a density not exceeding 1.33 g/cm³ at 20° C:*	
	- - - - *Of a value not exceeding €31.45 per 100 kg net weight and with an added sugar content exceeding 30% by weight:*	
2009.19.91.10	- - - - - Concentrated	19
	- - - - - *Other:*	
2009.19.91.91	- - - - - - Packed in containers not exceeding 600 gm net	19
2009.19.91.99	- - - - - - Other	19
	- - - - *Other:*	
2009.19.99.10	- - - - - Concentrated	19
	- - - - - *Other:*	
2009.19.99.91	- - - - - - Packed in containers not exceeding 600 gm net	19
2009.19.99.99	- - - - - - Other	19
2009.20	- *Grapefruit juice:*	
	- - *Of a density exceeding 1.33 g/cm³ at 20° C:*	
2009.20.11.00	- - - Of a value not exceeding €31.45 per 100 kg net weight	42
2009.20.19.00	- - - Other	42
	- - *Of a density not exceeding 1.33 g/cm³ at 20° C:*	
	- - - *Of a value not exceeding €31.45 per 100 kg net weight and with an added sugar content exceeding 30% by weight:*	
2009.20.91.10	- - - - Concentrated	15
	- - - - *Other:*	

H.S. Code Number	Description	Import Duty
2009.20.91.91	- - - - - Packed in containers not exceeding 600 gm net	15
2009.20.91.99	- - - - - Other	15
	- - - Other:	
2009.20.99.10	- - - - Concentrated	15
	- - - - Other:	
2009.20.99.91	- - - - - Packed in containers not exceeding 600 gm net	15
2009.20.99.99	- - - - - Other	15
2009.30	*- Juice of any other single citrus fruit:*	
	- - Of a density exceeding 1.33 g/cm³ at 20° C:	
2009.30.11.00	- - - Of a value not exceeding €31.45 per 100 kg net weight	42
2009.30.19.00	- - - Other	42
	- - Of a density not exceeding 1.33 g/cm³ at 20° C:	
	- - - Of a value exceeding €31.45 per 100 kg net weight:	
	- - - - Containing added sugar:	
2009.30.31.10	- - - - - Concentrated	18
	- - - - - Other:	
2009.30.31.91	- - - - - - Packed in containers not exceeding 600 gm net	18
2009.30.31.99	- - - - - - Other	18
	- - - - Other:	
2009.30.39.10	- - - - - Concentrated	19
	- - - - - Other:	
2009.30.39.91	- - - - - - Packed in containers not exceeding 600 gm net	19
2009.30.39.99	- - - - - - Other	19
	- - - Of a value not exceeding €31.45 per 100 kg net weight:	
	- - - - Lemon juice:	
	- - - - - With an added sugar content exceeding 30% by weight:	
2009.30.51.10	- - - - - - Concentrated	18
	- - - - - - Other:	
2009.30.51.91	- - - - - - - Packed in containers not exceeding 600 gm net	18
2009.30.51.99	- - - - - - - Other	18
	- - - - - With an added sugar content not exceeding 30% by weight:	
2009.30.55.10	- - - - - - Concentrated	18

H.S. Code Number	Description	Import Duty
	- - - - - - *Other:*	
2009.30.55.91	- - - - - - - Packed in containers not exceeding 600 gm net	18
2009.30.55.99	- - - - - - - Other	18
	- - - - - *Not containing added sugar:*	
2009.30.59.10	- - - - - - Concentrated	19
	- - - - - - *Other:*	
2009.30.59.91	- - - - - - - Packed in containers not exceeding 600 gm net	19
2009.30.59.99	- - - - - - - Other	19
	- - - - *Other citrus fruit juices:*	
	- - - - - *With an added sugar content exceeding 30% by weight:*	
2009.30.91.10	- - - - - - Concentrated	18
	- - - - - - *Other:*	
2009.30.91.91	- - - - - - - Packed in containers not exceeding 600 gm net	18
2009.30.91.99	- - - - - - - Other	18
	- - - - - *With an added sugar content not exceeding 30% by weight:*	
2009.30.95.10	- - - - - - Concentrated	18
	- - - - - - *Other:*	
2009.30.95.91	- - - - - - - Packed in containers not exceeding 600 gm net	18
2009.30.95.99	- - - - - - - Other	18
	- - - - - *Not containing added sugar:*	
2009.30.99.10	- - - - - - Concentrated	19
	- - - - - - *Other:*	
2009.30.99.91	- - - - - - - Packed in containers not exceeding 600 gm net	19
2009.30.99.99	- - - - - - - Other	19
2009.40	*- Pineapple juice:*	
	- - Of a density exceeding 1.33 g/cm³ at 20° C:	
2009.40.11.00	- - - Of a value not exceeding €31.45 per 100 kg net weight	42
2009.40.19.00	- - - Other	42
	- - Of a density not exceeding 1.33 g/cm³ at 20° C:	
	- - - Of a value exceeding €31.45 per 100 kg net weight, containing added sugar:	
2009.40.30.10	- - - - Concentrated	19

H.S. Code Number	Description	Import Duty
	- - - - *Other*:	
2009.40.30.91	- - - - - Packed in containers not exceeding 600 gm net	19
2009.40.30.99	- - - - - Other	19
	- - - *Other*:	
	- - - - *With an added sugar content exceeding 30% by weight:*	
2009.40.91.10	- - - - - Concentrated	19
	- - - - - *Other:*	
2009.40.91.91	- - - - - - Packed in containers not exceeding 600 gm net	19
2009.40.91.99	- - - - - - Other	19
	- - - - *With an added sugar content not exceeding 30% by weight:*	
2009.40.93.10	- - - - - Concentrated	19
	- - - - - *Other:*	
2009.40.93.91	- - - - - - Packed in containers not exceeding 600 gm net	19
2009.40.93.99	- - - - - - Other	19
	- - - - *Not containing added sugar:*	
2009.40.99.10	- - - - - Concentrated	15
	- - - - - *Other:*	
2009.40.99.91	- - - - - - Packed in containers not exceeding 600 gm net	20
2009.40.99.99	- - - - - - Other	20
2009.50	*- Tomato juice:*	
	- - Containing added sugar:	
2009.50.10.10	- - - In containers not exceeding 200 ml	20
2009.50.10.90	- - - Other	20
	- - Other:	
2009.50.90.10	- - - In containers not exceeding 200 ml	21
2009.50.90.90	- - - Other	21
2009.60	*- Grape juice (including grape must):*	
	- - Of a density exceeding 1.33 g/cm^3 at 20°C:	
	- - - Of a value not exceeding €23.29 per 100 kg net weight:	
2009.60.11.10	- - - - Grape must - unfermented	50
2009.60.11.90	- - - - Other	50
	- - - *Other:*	

H.S. Code Number	Description	Import Duty
2009.60.19.10	- - - - Grape must - unfermented	50
2009.60.19.90	- - - - Other	50
	- - Of a density not exceeding 1.33 g/cm³ at 20° C:	
	- - - Of a value exceeding €18.63 per 100 kg net weight:	
	- - - - Concentrated:	
2009.60.51.10	- - - - - Grape must - unfermented	15
2009.60.51.90	- - - - - Other	28
	- - - - Other:	
2009.60.59.10	- - - - - Grape must - unfermented	15
	- - - - - Other:	
2009.60.59.91	- - - - - - Packed in containers not exceeding 600 gm net	28
2009.60.59.99	- - - - - - Other	28
	- - - Of a value not exceeding €18.63 per 100 kg net weight:	
	- - - - With an added sugar content exceeding 30% by weight:	
	- - - - - Concentrated:	
2009.60.71.10	- - - - - - Grape must - unfermented	28
2009.60.71.90	- - - - - - Other	28
	- - - - - Other:	
2009.60.79.10	- - - - - - Grape must - unfermented	28
	- - - - - - Other:	
2009.60.79.91	- - - - - - - Packed in containers not exceeding 600 gm net	28
2009.60.79.99	- - - - - - - Other	28
	- - - - Other:	
	- - - - - Concentrated:	
2009.60.90.11	- - - - - - Grape must - unfermented	28
2009.60.90.19	- - - - - - Other	28
	- - - - - Other:	
2009.60.90.91	- - - - - - Grape must - unfermented	28
	- - - - - - Other:	
2009.60.90.95	- - - - - - - Packed in containers not exceeding 600 gm net	28
2009.60.90.99	- - - - - - - Other	28
2009.70	*- Apple juice:*	

H.S. Code Number	Description	Import Duty
	- - Of a density exceeding 1.33 g/cm³ at 20ºC:	
2009.70.11.00	- - - Of a value not exceeding €23.29 per 100 kg net weight	42
2009.70.19.00	- - - Other	15
	- - Of a density not exceeding 1.33 g/cm³ at 20ºC:	
	- - - Of a value exceeding €18.63 per 100 kg net weight, containing added sugar:	
2009.70.30.10	- - - - Concentrated	24
	- - - - Other:	
2009.70.30.91	- - - - - Packed in containers not exceeding 600 gm net	24
2009.70.30.99	- - - - - Other	24
	- - - Other:	
	- - - - With an added sugar content exceeding 30% by weight:	
2009.70.91.10	- - - - - Concentrated	24
	- - - - - Other:	
2009.70.91.91	- - - - - - Packed in containers not exceeding 600 gm net	24
2009.70.91.99	- - - - - - Other	24
	- - - - With an added sugar content not exceeding 30% by weight:	
2009.70.93.10	- - - - - Concentrated	24
	- - - - - Other:	
2009.70.93.91	- - - - - - Packed in containers not exceeding 600 gm net	24
2009.70.93.99	- - - - - - Other	24
	- - - - Not containing added sugar:	
2009.70.99.10	- - - - - Concentrated	25
	- - - - - Other:	
2009.70.99.91	- - - - - - Packed in containers not exceeding 600 gm net	25
2009.70.99.99	- - - - - - Other	25
2009.80	*- Juice of any single fruit or vegetable:*	
	- - Of a density exceeding 1.33 g/cm³ at 20º C:	
	- - - Pear juice:	
2009.80.11.00	- - - - Of a value not exceeding €23.29 per 100 kg net weight	42
2009.80.19.00	- - - - Other	42
	- - - Other:	

H.S. Code Number	Description	Import Duty
	- - - - *Of a value not exceeding €31.45 per 100 kg net weight:*	
2009.80.32.00	- - - - - Juices of passion fruit and guavas	21
2009.80.33.00	- - - - - Juices of mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya	42
	- - - - - *Other:*	
2009.80.35.10	- - - - - - Of fruit	42
2009.80.35.90	- - - - - - Other	25
	- - - - *Other:*	
2009.80.36.00	- - - - - Juices of tropical fruit	42
	- - - - - *Other:*	
2009.80.38.10	- - - - - Of fruit	42
2009.80.38.90	- - - - - Other	25
	- - *Of a density not exceeding 1.33 g/cm^3 at 20° C:*	
	- - - *Pear juice:*	
	- - - - *Of a value exceeding €18.63 per 100 kg net weight, containing added sugar:*	
2009.80.50.10	- - - - - Concentrated	24
	- - - - - *Other:*	
2009.80.50.91	- - - - - - Packed in containers not exceeding 600 gm net	24
2009.80.50.99	- - - - - - Other	24
	- - - - *Other:*	
	- - - - - *With an added sugar content exceeding 30% by weight:*	
2009.80.61.10	- - - - - - Concentrated	24
	- - - - - - *Other:*	
2009.80.61.91	- - - - - - - Packed in containers not exceeding 600 gm net	24
2009.80.61.99	- - - - - - - Other	24
	- - - - - *With an added sugar content not exceeding 30% by weight:*	
2009.80.63.10	- - - - - - Concentrated	24
	- - - - - - *Other:*	
2009.80.63.91	- - - - - - - Packed in containers not exceeding 600 gm net	24
2009.80.63.99	- - - - - - - Other	24
	- - - - - *Not containing added sugar:*	

H.S. Code Number	Description	Import Duty
2009.80.69.10	- - - - - - Concentrated	25
	- - - - - - *Other:*	
2009.80.69.91	- - - - - - - Packed in containers not exceeding 600 gm net	25
2009.80.69.99	- - - - - - - Other	25
	- - - *Other:*	
	- - - - *Of a value exceeding €31.45 per 100 kg net weight, containing added sugar:*	
	- - - - - *Cherry juice:*	
2009.80.71.10	- - - - - - Concentrated	21
	- - - - - - *Other:*	
2009.80.71.91	- - - - - - - Packed in containers not exceeding 600 gm net	21
2009.80.71.99	- - - - - - - Other	21
	- - - - - *Juice of tropical fruit:*	
2009.80.73.11	- - - - - - Concentrated	21
	- - - - - - *Other:*	
2009.80.73.15	- - - - - - - Packed in containers not exceeding 600 gm net	21
2009.80.73.19	- - - - - - - Other	21
	- - - - - *Other:*	
	- - - - - - *Of fruit:*	
2009.80.79.11	- - - - - - - Concentrated	21
	- - - - - - - *Other:*	
2009.80.79.15	- - - - - - - - Packed in containers not exceeding 600 gm net	21
2009.80.79.19	- - - - - - - - Other	21
2009.80.79.90	- - - - - - Other	21
	- - - - *Other:*	
	- - - - - *With an added sugar content exceeding 30% by weight:*	
	- - - - - - *Juices of passionfruit and guavas:*	
2009.80.83.10	- - - - - - - Concentrated	21
	- - - - - - - *Other:*	
2009.80.83.91	- - - - - - - - Packed in containers not exceeding 600 gm net	21
2009.80.83.99	- - - - - - - - Other	21

H.S. Code Number	Description	Import Duty
	------ *Juices of mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya:*	
2009.80.84.10	------- Concentrated	21
	------- *Other:*	
2009.80.84.91	-------- Packed in containers not exceeding 600 gm net	21
2009.80.84.99	-------- Other	21
	------ *Other:*	
	------- *Of fruit:*	
2009.80.86.11	-------- Concentrated	21
	-------- *Other:*	
2009.80.86.15	--------- Packed in containers not exceeding 600 gm net	21
2009.80.86.19	--------- Other	21
2009.80.86.90	------- Other	21
	----- *With an added sugar content not exceeding 30% by weight:*	
	------ *Juices of tropical fruit:*	
2009.80.88.11	------- Concentrated	21
	------- *Other:*	
2009.80.88.15	-------- Packed in containers not exceeding 600 gm net	21
2009.80.88.19	-------- Other	21
	------ *Other:*	
	------- *Of fruit:*	
2009.80.89.11	-------- Concentrated	21
	-------- *Other:*	
2009.80.89.15	--------- Packed in containers not exceeding 600 gm net	21
2009.80.89.19	--------- Other	21
2009.80.89.90	------- Other	21
	----- *Not containing added sugar:*	
	------ *Juice of fruit of the species Vaccinium macrocarpon:*	
2009.80.95.10	------- Concentrated	22
	------- *Other:*	
2009.80.95.91	-------- Packed in containers not exceeding 600 gm net	22
2009.80.95.99	-------- Other	22

H.S. Code Number	Description	Import Duty
	- - - - - - *Cherry juice:*	
2009.80.96.10	- - - - - - - Concentrated	22
	- - - - - - - *Other:*	
2009.80.96.91	- - - - - - - - Packed in containers not exceeding 600 gm net	22
2009.80.96.99	- - - - - - - - Other	22
	- - - - - - *Juices of tropical fruit:*	
2009.80.97.10	- - - - - - - Concentrated	22
	- - - - - - - *Other:*	
2009.80.97.91	- - - - - - - - Packed in containers not exceeding 600 gm net	22
2009.80.97.99	- - - - - - - - Other	22
	- - - - - - *Other:*	
	- - - - - - - *Of fruit:*	
2009.80.99.11	- - - - - - - - Concentrated	22
	- - - - - - - - *Other:*	
2009.80.99.15	- - - - - - - - - Packed in containers not exceeding 600 gm net	22
2009.80.99.19	- - - - - - - - - Other	22
2009.80.99.90	- - - - - - - Other	22
2009.90	*- Mixtures of juices:*	
	- - Of a density exceeding 1.33 g/cm³ at 20°C:	
	- - - Mixtures of apple and pear juice:	
2009.90.11.00	- - - - Of a value not exceeding €23.29 per 100 kg net weight	42
2009.90.19.00	- - - - Other	42
	- - - *Other:*	
	- - - - *Of a value not exceeding €31.45 per 100 kg net weight:*	
2009.90.21.10	- - - - - Of fruit	42
2009.90.21.90	- - - - - Other	25
	- - - - *Other*:	
2009.90.29.10	- - - - - Of fruit	42
2009.90.29.90	- - - - - Other	25
	- - Of a density not exceeding 1.33 g/cm³ at 20ºC:	
	- - - Mixtures of apple and pear juice:	

H.S. Code Number	Description	Import Duty
	- - - - *Of a value not exceeding €18.63 per 100 kg net weight and with an added sugar content exceeding 30% by weight:*	
2009.90.31.10	- - - - - Concentrated	25
	- - - - - *Other:*	
2009.90.31.91	- - - - - - Packed in containers not exceeding 600 gm net	25
2009.90.31.99	- - - - - - Other	25
	- - - - *Other:*	
2009.90.39.10	- - - - - Concentrated	25
	- - - - - *Other:*	
2009.90.39.91	- - - - - - Packed in containers not exceeding 600 gm net	25
2009.90.39.99	- - - - - - Other	25
	- - - *Other:*	
	- - - - *Of a value exceeding €31.45 per 100 kg net weight:*	
	- - - - - *Mixtures of citrus fruit juices and pineapple juice:*	
	- - - - - - *Containing added sugar:*	
2009.90.41.10	- - - - - - - Concentrated	19
	- - - - - - - *Other*:	
2009.90.41.91	- - - - - - - - Packed in containers not exceeding 600 gm net	19
2009.90.41.99	- - - - - - - - Other	19
	- - - - - - *Other:*	
2009.90.49.10	- - - - - - - Concentrated	20
	- - - - - - - *Other:*	
2009.90.49.91	- - - - - - - - Packed in containers not exceeding 600 gm net	20
2009.90.49.99	- - - - - - - - Other	20
	- - - - - *Other:*	
	- - - - - - *Containing added sugar*:	
	- - - - - - - *Of fruit:*	
2009.90.51.11	- - - - - - - - Concentrated	21
	- - - - - - - - *Other:*	
2009.90.51.15	- - - - - - - - - Packed in containers not exceeding 600 gm net	21
2009.90.51.19	- - - - - - - - - Other	21
2009.90.51.90	- - - - - - - Other	21

H.S. Code Number	Description	Import Duty
	- - - - - - *Other:*	
	- - - - - - - *Of fruit:*	
2009.90.59.11	- - - - - - - - Concentrated	22
	- - - - - - - - *Other:*	
2009.90.59.15	- - - - - - - - - Packed in containers not exceeding 600 gm net	22
2009.90.59.19	- - - - - - - - - Other	22
2009.90.59.90	- - - - - - - Other	22
	- - - - *Of a value not exceeding €31.45 per 100 kg net weight:*	
	- - - - - *Mixtures of citrus fruit juices and pineapple juice:*	
	- - - - - - *With an added sugar content exceeding 30% by weight:*	
2009.90.71.10	- - - - - - - Concentrated	19
	- - - - - - - *Other:*	
2009.90.71.91	- - - - - - - - Packed in containers not exceeding 600 gm net	19
2009.90.71.99	- - - - - - - - Other	19
	- - - - - - *With an added sugar content not exceeding 30% by weight:*	
2009.90.73.10	- - - - - - - Concentrated	19
	- - - - - - - *Other:*	
2009.90.73.91	- - - - - - - - Packed in containers not exceeding 600 gm net	19
2009.90.73.99	- - - - - - - - Other	19
	- - - - - - *Not containing added sugar:*	
2009.90.79.10	- - - - - - - Concentrated	20
	- - - - - - - *Other:*	
2009.90.79.91	- - - - - - - - Packed in containers not exceeding 600 gm net	20
2009.90.79.99	- - - - - - - - Other	20
	- - - - - *Other:*	
	- - - - - - *With an added sugar content exceeding 30% by weight:*	
	- - - - - - - *Mixtures of tropical fruit:*	
2009.90.92.11	- - - - - - - - Concentrated	21
	- - - - - - - - *Other:*	
2009.90.92.15	- - - - - - - - - Packed in containers not exceeding 600 gm net	21

H.S. Code Number	Description	Import Duty
2009.90.92.19	- - - - - - - - - Other	21
	- - - - - - - - *Other:*	
	- - - - - - - - - *Of fruit:*	
2009.90.94.11	- - - - - - - - - - Concentrated	21
	- - - - - - - - - - *Other:*	
2009.90.94.15	- - - - - - - - - - - Packed in containers not exceeding 600 gm net	21
2009.90.94.19	- - - - - - - - - - - Other	21
2009.90.94.90	- - - - - - - - - Other	21
	- - - - - - *With an added sugar content not exceeding 30% by weight:*	
	- - - - - - - *Mixtures of tropical fruit:*	
2009.90.95.11	- - - - - - - - Concentrated	21
	- - - - - - - - *Other:*	
2009.90.95.15	- - - - - - - - - Packed in containers not exceeding 600 gm net	21
2009.90.95.19	- - - - - - - - - Other	21
	- - - - - - - *Other:*	
	- - - - - - - - *Of fruit:*	
2009.90.96.11	- - - - - - - - - Concentrated	21
	- - - - - - - - - *Other:*	
2009.90.96.15	- - - - - - - - - - Packed in containers not exceeding 600 gm net	21
2009.90.96.19	- - - - - - - - - - Other	21
2009.90.96.90	- - - - - - - - Other	21
	- - - - - - *Not containing added sugar:*	
	- - - - - - - *Mixtures of juices of tropical fruit:*	
2009.90.97.11	- - - - - - - - Concentrated	22
	- - - - - - - - *Other:*	
2009.90.97.15	- - - - - - - - - Packed in containers not exceeding 600 gm net	22
2009.90.97.19	- - - - - - - - - Other	22
	- - - - - - - *Other:*	
	- - - - - - - - *Of fruit:*	
2009.90.98.11	- - - - - - - - - Concentrated	22
	- - - - - - - - - *Other:*	
2009.90.98.15	- - - - - - - - - - Packed in containers not exceeding 600 gm net	22

H.S. Code Number	Description	Import Duty
2009.90.98.19	- - - - - - - - - - Other	22
2009.90.98.90	- - - - - - - - - Other	22

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:
   (a) Mixed vegetables of heading No. 07.12;
   (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
   (c) Flavoured tea (heading No. 09.02);
   (d) Spices or other products of headings Nos. 09.04 to 09.10;
   (e) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (f) Yeast put up as a medicament or other products of heading No.30.03 or 30.04; or
   (g) Prepared enzymes of heading No. 35.07.

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

3. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sales 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.

ADDITIONAL NOTES

1. For the purposes of subheadings 2106.10.20.00 and 2106 .90.92.00, the term "starch" also covers breakdown products.

2. For the purposes of subheading 2106.90.10.00, the term "cheese fondues" shall be taken to mean preparations containing 12% or more but less than 18% of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of 1 kg or less.

3. For the purposes of subheading 2106.90.30.00, "isoglucose" means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10% fructose.

H.S. Code Number	Description	Import Duty
21.01	**Extracts, essences and concentrates, of coffee, tea or mate' and preparations with a basis of these products or with a basis of coffee, tea or mate'; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:**	
	- 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	*- - Extracts, essences and concentrates*:	

H.S. Code Number	Description	Import Duty
2101.11.11.00	- - - With a coffee-based dry matter content of 95% or more by weight	10.5
2101.11.19.00	- - - Other	10.5
2101.12	*- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:*	
	- - - Preparations with a basis of these extracts, essences or concentrates of coffee:	
2101.12.92.10	- - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch	11.5
2101.12.92.90	- - - - Other	13
	- - - Other:	
2101.12.98.10	- - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch	10.5
2101.12.98.90	- - - - Other	13
2101.20	*- Extracts, essences and concentrates, of tea or mate', and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate':*	
2101.20.20.00	- - Extracts, essences or concentrates	5
	- - Preparations:	
	- - - With a basis of extracts, essences or concentrates of tea or mate':	
2101.20.92.10	- - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch	5
2101.20.92.90	- - - - Other	13
	- - - Other:	
2101.20.98.10	- - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch	5
2101.20.98.90	- - - - Other	13
2101.30	*- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:*	
	- - Roasted chicory and other roasted coffee substitutes:	
2101.30.11.00	- - - Roasted chicory	0

H.S. Code Number	Description	Import Duty
2101.30.19.00	- - - Other	0
	- - *Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:*	
2101.30.91.00	- - - Of roasted chicory	0
2101.30.99.00	- - - Other	0
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:**	
2102.10	*- Active yeasts:*	
2102.10.10.00	- - Culture yeast	0
	- - *Bakers' yeast:*	
2102.10.31.00	- - - Dried	0
2102.10.39.00	- - - Other	0
2102.10.90.00	- - Other	0
2102.20	*- Inactive yeasts; other single-cell micro-organisms, dead:*	
	- - *Inactive yeasts:*	
2102.20.11.00	- - - In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	0
2102.20.19.00	- - - Other	0
2102.20.90.00	- - Other	0
2102.30.00.00	- Prepared baking powders	0
21.03	**Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:**	
2103.10.00.00	- Soya sauce	12
2103.20	*- Tomato ketchup and other tomato sauces:*	
2103.20.00.10	- - Tomato ketchup	16
	- - *Other tomato sauces:*	
2103.20.00.91	- - - With a tomato dry matter content exceeding 2.8% by weight	16
2103.20.00.99	- - - Other	16
	- Mustard flour and meal and prepared mustard:	
2103.30.10.00	- - Mustard flour	4

H.S. Code Number	Description	Import Duty
2103.30.90.00	- - Prepared mustard	14
2103.90	*- Other:*	
2103.90.10.00	- - Mango chutney, liquid	0
2103.90.30.00	- - Aromatic bitters of an alcoholic strength by volume of 44.2% vol to 49.2% vol containing from 1.5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers holding 0.5 litres or less	0
	- - Other:	
2103.90.90.10	- - - With a tomato dry matter content exceeding 2.8% by weight	12
2103.90.90.20	- - - Mayonnaise and salad cream	12
2103.90.90.90	- - - Other	12
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations:**	
2104.10	*- Soups and broths and preparations therefor:*	
	- - Dried:	
2104.10.10.10	- - - Meat, chicken and fish cubes	18
2104.10.10.90	- - - Other	18
	- - Other:	
2104.10.90.10	- - - Meat, chicken and fish cubes	18
2104.10.90.90	- - - Other	18
2104.20.00.00	- Homogenised composite food preparations	22
21.05	**Ice cream and other edible ice, whether or not containing cocoa:**	
	- Containing no milkfats or containing less than 3% by weight of such fats:	
	- - Ice-cream:	
2105.00.10.11	- - - Of a weight not exceeding 350 gm each	12
2105.00.10.19	- - - Other	12
2105.00.10.90	- - Other	12
	- Containing by weight of milkfats:	
	- - 3% or more but less than 7%:	
	- - - Ice-cream:	

H.S. Code Number	Description	Import Duty
2105.00.91.11	- - - - Of a weight not exceeding 350 gm each	12
2105.00.91.19	- - - - Other	12
2105.00.91.90	- - - Other	12
	- - *7% or more:*	
	- - - *Ice-cream:*	
2105.00.99.11	- - - - Of a weight not exceeding 350 gm each	12
2105.00.99.19	- - - - Other	12
2105.00.99.90	- - - Other	12
21.06	**Food preparations not elsewhere specified or included:**	
2106.10	*- Protein concentrates and textured protein substances:*	
2106.10.20.00	- - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 5 % sucrose or isoglucose, 5% glucose or starch	20
2106.10.80.00	- - Other	13
2106.90	*- Other:*	
2106.90.10.00	- - Cheese fondues	13
	- - *Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages:*	
	- - - *Of an alcoholic strength exceeding 0.5% vol:*	
2106.90.20.41	- - - - For the industrial production of soft drinks	0
	- - - - *Other:*	
2106.90.20.47	- - - - - Of an alcoholic strength not exceeding 1.2% vol	0
2106.90.20.49	- - - - - Other	0
	- - - *Other:*	
2106.90.20.91	- - - - For industrial production of soft drinks	13
	- - - - *Other:*	
2106.90.20.92	- - - - - Fruit flavoured squashes	13
2106.90.20.93	- - - - - Concentrates for Electrolyte replacement drinks	13
2106.90.20.95	- - - - - Concentrates intended for the instant production of beverages in catering establishments	13
2106.90.20.98	- - - - - Other	13
	- - *Flavoured or coloured sugar syrups:*	
2106.90.30.00	- - - Isoglucose syrups	25

H.S. Code Number	Description	Import Duty
	--- *Other:*	
2106.90.51.00	---- Lactose syrup	25
2106.90.55.00	---- Glucose syrup and maltodextrine syrup	25
	---- *Other:*	
2106.90.59.10	----- Intended for the instant production of beverages in catering establishments	25
2106.90.59.90	----- Other	25
	-- *Other:*	
2106.90.92.00	--- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 5 % sucrose or 5% sucrose or isoglucose, 5% glucose or starch	20
	--- *Other:*	
2106.90.98.10	---- Jellies	13
2106.90.98.20	---- Cream powder or custard powder	13
2106.90.98.30	---- Dairy spreads containing less than 39% milkfat; sandwich spreads	13
	---- *Soft drink concentrates:*	
2106.90.98.41	----- For industrial production	13
	----- *Other:*	
2106.90.98.42	------ Fruit flavoured squashes	13
2106.90.98.44	------ Concentrates for Electrolyte replacement drinks	13
2106.90.98.46	------ Concentrates intended for the instant production of beverages in catering establishments	13
2106.90.98.49	------ Other	13
	---- *Other:*	
2106.90.98.91	----- Food preparations not in powder form, containing goods of heading No. 04.03	13
	----- *Other:*	
2106.90.98.94	------ Food preparations in tablets or other forms containing not less than 0.5% of sweetening agents (e.g. saccharine, dulcin)	9
2106.90.98.96	------ Food preparations intended for enteral nutrition or for other clinical conditions, and so indicated on the packaging	0
2106.90.98.99	------ Other	13

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:
   (a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
   (b) Sea water (heading No. 25.01);
   (c) Distilled or conductivity water or water of similar purity (heading No. 28.51);
   (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
   (e) Medicaments of heading No. 30.03 or 30.04; or
   (f) Perfumery or toilet preparations (Chapter 33).

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

3. For the purposes of heading No. 22.02, the term "non alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

SUBHEADING NOTE

1. For the purposes of subheading No. 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.

ADDITIONAL NOTES

1. For the purposes of headings Nos. 22.04 and 22.05 and subheading 2206.00.10:

   a) "actual alcoholic strength by volume" means the number of volumes of pure alcohol contained at a temperature of 20°C in 100 volumes of the product at that temperature;

   b) "potential alcoholic strength by volume" means the number of volumes of pure alcohol at a temperature of 20° C capable of being produced by total fermentation of the sugars contained in 100 volumes of the product at that temperature;

   c) "total alcoholic strength by volume" means the sum of the actual and potential alcoholic strengths;

   d) "natural alcoholic strength by volume" means the total alcoholic strength by volume of a product before any enrichment;

   e) "% vol" is the symbol for alcoholic strength by volume.

2. For the purposes of subheading 2204.30.10.00, "grape must in fermentation" means the product derived from the fermentation of grape must, having an actual alcoholic strength by volume of more than 1% vol and less than three-fifths of its total alcoholic strength by volume.

3. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7% vol shall be regarded as products falling within heading No. 22.05.

4. For the purposes of subheading 2206.00.10, the expression "piquette" means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.

5. For the purposes of subheadings 2206.00.31 and 2206.00.39, the following are regarded as "sparkling":
   - fermented beverages in bottles with "mushroom" stoppers held in place by ties or fastenings,
   - fermented beverages otherwise put up, with an excess pressure of not less than 1.5 bar, measured at a temperature of 20° C.

6. For the purpose of subheadings 2209.00.11.00 and 2209.00.19.00, the expression "wine vinegar" means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60g/l, expressed as acetic acid.

H.S. Code Number	Description	Import Duty
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	*- Mineral waters and aerated waters:*	
	- - Natural mineral waters:	
2201.10.11.00	- - - Not carbonated	4
	- - - Other:	
2201.10.19.10	- - - - Naturally aerated	4
2201.10.19.90	- - - - Other	4
2201.10.90.00	- - Other	4
2201.90.00.00	- Other	0
22.02	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading No. 20.09:**	
2201.10	*- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:*	
2202.10.00.10	- - Electrolyte replacement drinks	15
2202.10.00.20	- - Beverages with a basis of tea, coffee or mate'	15
2202.10.00.90	- - Other	15
2202.90	*- Other:*	
	- - Not containing products of heading Nos. 04.01 to 04.04 or fat obtained from products of heading Nos. 04.01 to 04.04:	
	- - - Foods in liquid form:	

H.S. Code Number	Description	Import Duty
2202.90.10.11	- - - - Foods intended for enteral nutrition or for other clinical conditions, and so indicated on the packaging	0
2202.90.10.19	- - - - Other	15
2202.90.10.20	- - - Beverages with a basis of tea, coffee or mate'	15
	- - - *Grape juice or nectar, other than goods falling under heading No.20.09:*	
2202.90.10.31	- - - - Packed in containers not exceeding 600 gm net	15
2202.90.10.39	- - - - Other	15
	- - - *Other:*	
	- - - - *Fruit nectars:*	
2202.90.10.91	- - - - - Packed in containers not exceeding 600 gm net	15
2202.90.10.92	- - - - - Other	15
2202.90.10.99	- - - - Other	15
	- - *Other, containing by weight of fat obtained from the products of headings Nos. 04.01 to 04.04:*	
	- - - *Less than 0.2%:*	
	- - - - *Foods in liquid form:*	
2202.90.91.11	- - - - - Foods intended for enteral nutrition or for other clinical conditions, and so indicated on the packaging	0
2202.90.91.12	- - - - - Other	8
2202.90.91.20	- - - - Beverages with a basis of tea, coffee or mate'	8
2202.90.91.90	- - - - Other	8
	- - - *0.2% or more but less than 2%:*	
	- - - - *Foods in liquid form*:	
2202.90.95.11	- - - - - Foods intended for enteral nutrition or for other clinical conditions, and so indicated on the packaging	0
2202.90.95.19	- - - - - Other	8
2202.90.95.20	- - - - Beverages with a basis of tea, coffee or mate'	8
2202.90.95.90	- - - - Other	8
	- - - *2% or more:*	
	- - - - *Foods in liquid form:*	

H.S. Code Number	Description	Import Duty
2202.90.99.11	- - - - - Foods intended for enteral nutrition or for other clinical conditions, and so indicated on the packaging	0
2202.90.99.19	- - - - - Other	8
2202.90.99.20	- - - - Beverages with a basis of tea, coffee or mate'	8
2202.90.99.40	- - - - Non-alcoholic beverages with a basis of milk prepared for infant use	0
2202.90.99.90	- - - - Other	8
22.03	**Beer made from malt:**	
	- In containers holding 10 litres or less:	
	- - In bottles:	
2203.00.01.10	- - - From breweries with an annual production not exceeding 200,000 hectolitres of beer	24
2203.00.01.90	- - - Other	24
	- - Other:	
2203.00.09.10	- - - From breweries with an annual production not exceeding 200,000 hectolitres of beer	24
2203.00.09.90	- - - Other	24
	- In containers holding more than 10 litres:	
2203.00.10.10	- - - From breweries with an annual production not exceeding 200,000 hectolitres of beer	24
2203.00.10.90	- - - Other	24
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:**	
2204.10	*- Sparkling wine:*	
	- - Of an actual alcoholic strength by volume of not less than 8.5% vol:	
2204.10.11.00	- - - Champagne	0
2204.10.19.00	- - - Other	0
	- - Other:	
2204.10.91.00	- - - Asti spumante	0
2204.10.99.00	- - - Other	0
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	

H.S. Code Number	Description	Import Duty
2204.21	*-- In containers holding 2 l or less:*	
2204.21.10.00	--- Wine other than that referred to in subheading No. 2204.10 in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20° C	0
	--- *Other:*	
	---- *Of an actual alcoholic strength by volume not exceeding 13% vol:*	
	----- *Quality wines produced in specified regions:*	
	------ *White:*	
2204.21.11.00	------- Alsace	0
2204.21.12.00	------- Bordeaux	0
2204.21.13.00	------- Bourgogne (Burgundy)	0
2204.21.17.00	------- Val de Loire (Loire valley)	0
2204.21.18.00	------- Mosel-Saar-Ruwer	0
2204.21.19.00	------- Pfalz	0
2204.21.22.00	------- Rheinhessen	0
2204.21.24.00	------- Lazio (Latium)	0
2204.21.26.00	------- Toscana (Tuscany)	0
2204.21.27.00	------- Trentino, Alto Adige and Friuli	0
2204.21.28.00	------- Veneto	0
2204.21.32.00	------- Vinho Verde	0
2204.21.34.00	------- Penedés	0
2204.21.36.00	------- Rioja	0
2204.21.37.00	------- Valencia	0
2204.21.38.00	------- Other	0
	------ *Other:*	
2204.21.42.00	------- Bordeaux	0
2204.21.43.00	------- Bourgogne (Burgundy)	0
2204.21.44.00	------- Beaujolais	0
2204.21.46.00	------- Côtes du Rhône	0
2204.21.47.00	------- Languedoc-Roussillon	0
2204.21.48.00	------- Val de Loire (Loire valley)	0

H.S. Code Number	Description	Import Duty
2204.21.62.00	- - - - - - - Piemonte (Piedmont)	0
2204.21.66.00	- - - - - - - Toscana (Tuscany)	0
2204.21.67.00	- - - - - - - Trentino and Alto Adige	0
2204.21.68.00	- - - - - - - Veneto	0
2204.21.69.00	- - - - - - - Dão, Bairrada and Douro	0
2204.21.71.00	- - - - - - - Navarra	0
2204.21.74.00	- - - - - - - Penedés	0
2204.21.76.00	- - - - - - - Rioja	0
2204.21.77.00	- - - - - - - Valdepeñas	0
2204.21.78.00	- - - - - - - Other	0
	- - - - - *Other:*	
2204.21.79.00	- - - - - - White	0
2204.21.80.00	- - - - - - Other	0
	- - - - *Of an actual alcoholic strength by volume exceeding 13% vol but not exceeding 15% vol:*	
	- - - - - *Quality wines produced in specified regions:*	
2204.21.81.00	- - - - - - White	0
2204.21.82.00	- - - - - - Other	0
	- - - - - *Other:*	
2204.21.83.00	- - - - - - White	0
2204.21.84.00	- - - - - - Other	0
	- - - - *Of an actual alcoholic strength by volume exceeding 15% vol but not exceeding 18% vol:*	
2204.21.87.00	- - - - - Marsala	0
2204.21.88.00	- - - - - Samos and Muscat de Lemnos	0
2204.21.89.00	- - - - - Port	0
2204.21.91.00	- - - - - Madeira and Setubal muscatel	0
2204.21.92.00	- - - - - Sherry	0
2204.21.93.00	- - - - - Tokay (Aszu and Szamorodni)	0
2204.21.94.00	- - - - - Other	0
	- - - - *Of an actual alcoholic strength by volume exceeding 18% vol but not exceeding 22% vol:*	
2204.21.95.00	- - - - - Port	0
2204.21.96.00	- - - - - Madeira, sherry and Setubal muscatel	0

H.S. Code Number	Description	Import Duty
2204.21.97.00	- - - - - Tokay (Aszu and Szamorodni)	0
2204.21.98.00	- - - - - Other	0
2204.21.99.00	- - - - Of an actual alcoholic strength by volume exceeding 22% vol	0
2204.29	*- - Other:*	
2204.29.10.00	- - - Wine other than that referred to in subheading No. 2204.10 in bottles with "mushroom" stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20° C	0
	- - - Other:	
	- - - - Of an actual alcoholic strength by volume not exceeding 13% vol:	
	- - - - - Quality wines produced in specified regions:	
	- - - - - - White:	
2204.29.12.00	- - - - - - - Bordeaux	0
2204.29.13.00	- - - - - - - Bourgogne (Burgundy)	0
2204.29.17.00	- - - - - - - Val de Loire (Loire valley)	0
2204.29.18.00	- - - - - - - Other	0
	- - - - - - Other:	
2204.29.42.00	- - - - - - - Bordeaux	0
2204.29.43.00	- - - - - - - Bourgogne (Burgundy)	0
2204.29.44.00	- - - - - - - Beaujolais	0
2204.29.46.00	- - - - - - - Côtes du Rhône	0
2204.29.47.00	- - - - - - - Langue doc-Roussillon	0
2204.29.48.00	- - - - - - - Val de Loire (Loire valley)	0
2204.29.58.00	- - - - - - - Other	0
	- - - - - Other:	
	- - - - - - White:	
2204.29.62.00	- - - - - - - Sicilia (Sicily):	0
2204.29.64.00	- - - - - - - Veneto:	0
2204.29.65.00	- - - - - - - Other	0
	- - - - - - Other:	
2204.29.71.00	- - - - - - - Puglia (Apuglia):	0

H.S. Code Number	Description	Import Duty
2204.29.72.00	- - - - - - - Sicilia (Sicily):	0
2204.29.75.00	- - - - - - - - Other	0
	- - - - Of an actual alcoholic strength by volume exceeding 13% vol but not exceeding 15% vol:	
	- - - - - Quality wines produced in specified regions:	
2204.29.81.00	- - - - - - White	0
2204.29.82.00	- - - - - - Other	0
	- - - - - Other:	
2204.29.83.00	- - - - - - White	0
2204.29.83.00	- - - - - - Other	0
	- - - - Of an actual alcoholic strength by volume exceeding 15% vol but not exceeding 18% vol:	
2204.29.87.00	- - - - - Marsala	0
2204.29.88.00	- - - - - Samos and Muscat de Lemnos	0
2204.29.89.00	- - - - - Port	0
2204.29.91.00	- - - - - Madeira and Setubal muscatel	0
2204.29.92.00	- - - - - Sherry	0
2204.29.93.00	- - - - - Tokay (Aszu and Szamorodni)	0
2204.29.94.00	- - - - - Other	0
	- - - - Of an actual alcoholic strength by volume exceeding 18% vol but not exceeding 22% vol:	
2204.29.95.00	- - - - - Port	0
2204.29.96.00	- - - - - Madeira, sherry and Setubal muscatel	0
2204.29.97.00	- - - - - Tokay (Aszu and Szamorodni)	0
2204.29.98.00	- - - - - Other	0
2204.29.99.00	- - - - Of an actual alcoholic strength by volume exceeding 22% vol:	0
2204.30	*- Other grape must:*	
2204.30.10.00	- - In fermentation or with fermentation arrested otherwise than by the addition of alcohol	0
	- - Other:	
	- - - Of a density of 1.33 g/cm³ or less at 20° C and of an actual alcoholic strength by volume not exceeding 1% vol:	
2204.30.92.00	- - - - Concentrated	0

H.S. Code Number	Description	Import Duty
2204.30.94.00	- - - - Other	0
	- - - Other:	
	- - - - Concentrated:	
	- - - - - Unfermented grape must with added alcohol:	
2204.30.96.11	- - - - - - Of an actual alcoholic strength by volume not exceeding 22% vol	0
2204.30.96.19	- - - - - - Other	0
2204.30.96.90	- - - - - Other	0
	- - - - Other:	
	- - - - - Unfermented grape must with added alcohol:	
2204.30.98.11	- - - - - - Of an actual alcoholic strength by volume not exceeding 22% vol	0
2204.30.98.19	- - - - - - Other	0
2204.30.98.90	- - - - - Other	0
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:**	
2205.10	*- In containers holding 2 l or less:*	
2205.10.10.00	- - Of an actual alcoholic strength by volume of 18% vol or less	0
2205.10.90.00	- - Of an actual alcoholic strength by volume exceeding 18% vol	0
2205.90	*- Other:*	
2205.90.10.00	- - Of an actual alcoholic strength by volume of 18% vol or less	0
2205.90.90.00	- - Of an actual alcoholic strength by volume exceeding 18% vol	0
22.06	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:**	
	- Piquette:	
	- - In bottles with "mushroom" stoppers held in place by ties or fastenings:	
2206.00.10.11	- - - With an alcohol extract of 7% or less	0
2206.00.10.19	- - - Other	0

H.S. Code Number	Description	Import Duty
2206.00.10.90	- - Other	0
	- Other:	
	- - Sparkling:	
	- - - Cider and perry:	
	- - - - In bottles with "mushroom" stoppers held in place by ties or fastenings:	
2206.00.31.11	- - - - - With an alcohol extract of 7% or less	0
2206.00.31.19	- - - - - Other	0
2206.00.31.90	- - - - Other	0
	- - - Other:	
	- - - - In bottles with "mushroom" stoppers held in place by ties or fastenings	
2206.00.39.11	- - - - - Mixture of beer with non-alcoholic drinks from breweries with an annual production not exceeding 200,000 hectolitres of beer	0
2206.00.39.12	- - - - - Mixture of beer with non-alcoholic drinks from breweries with an annual production exceeding 200,000 hectolitres of beer	0
2206.00.39.19	- - - - - Other	0
	- - - - *Other*:	
2206.00.39.91	- - - - - Mixture of beer with non-alcoholic drinks from breweries with an annual production not exceeding 200,000 hectolitres of beer	0
2206.00.39.92	- - - - - Mixture of beer with non-alcoholic drinks from breweries with an annual production exceeding 200,000 hectolitres of beer	0
2206.00.39.99	- - - - - Other	0
	- - Still, in containers holding:	
	- - - 2 litres or less:	
	- - - - Cider and perry:	
2206.00.51.10	- - - - - In bottles with "mushroom" stoppers held in place by ties or fastenings	0
2206.00.51.90	- - - - - Other	0
	- - - - Other:	
2206.00.59.10	- - - - - In bottles with "mushroom" stoppers held in place by ties or fastenings	0
2206.00.59.90	- - - - - Other	0

H.S. Code Number	Description	Import Duty
	- - - *More than 2 litres:*	
	- - - - *Cider and perry:*	
2206.00.81.10	- - - - - In bottles with "mushroom" stoppers held in place by ties or fastenings	0
2206.00.81.90	- - - - - Other	0
	- - - - *Other:*	
2206.00.89.10	- - - - - In bottles with "mushroom" stoppers held in place by ties or fastenings	0
2206.00.89.90	- - - - - Other	0
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:**	
2207.10.00.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	0
2207.20	*- Ethyl alcohol and other spirits, denatured, of any strength:*	
2207.20.00.10	- - Methylated spirit as defined in article 3 of the Methylated Spirits Ordinance (Cap. 89)	0
2207.20.00.20	- - Other for industrial production, for pharmaceutical and for medical use, denatured as directed by the Commissioner for Tax and Customs	0
2207.20.00.90	- - Other	0
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:**	
2208.20	*- Spirits obtained by distilling grape wine or grape marc:*	
	- - In containers holding 2 litres or less:	
2208.20.12.00	- - - Cognac	0
2208.20.14.00	- - - Armagnac	0
2208.20.26.00	- - - Grappa	0
2208.20.27.00	- - - Brandy de Jerez	0
2208.20.29.00	- - - Other	0
	- - In containers holding more than 2 litres:	
2208.20.40.00	- - - Raw distillate	0
	- - - *Other:*	

H.S. Code Number	Description	Import Duty
2208.20.62.00	- - - - Cognac	0
2208.20.64.00	- - - - Armagnac	0
2208.20.86.00	- - - - Grappa	0
2208.20.87.00	- - - - Brandy de Jerez	0
2208.20.89.00	- - - - Other	0
2208.30	*- Whiskies:*	
	- - Bourbon whiskey, in containers holding:	
2208.30.11.00	- - - 2 litres or less	0
2208.30.19.00	- - - More than 2 litres	0
	- - Scotch whisky:	
	- - - Malt whisky, in containers holding:	
2208.30.32.00	- - - - 2 litres or less:	0
2208.30.38.00	- - - - More than 2 litres:	0
	- - - Blended whisky, in containers holding:	
2208.30.52.00	- - - - 2 litres or less	0
2208.30.58.00	- - - - More than 2 litres	0
	- - - Other, in containers holding:	
2208.32.72.00	- - - - 2 litres or less	0
2208.32.78.00	- - - - More than 2 litres	0
	- - Other, in containers holding:	
2208.30.82.00	- - - 2 litres or less	0
2208.30.88.00	- - - More than 2 litres	0
2208.40	*- Rum and tafia:*	
	- - In containers holding 2 litres or less:	
2208.40.11.00	- - - Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225grams per hectolitre of pure alcohol (with a 10%) tollerance)	0
	- - - Other:	
2208.40.31.00	- - - - Of a value exceeding €7.92 per litre of pure alcohol	0
2208.40.39.00	- - - - Other	0
	- - In containers holding more than 2 litres:	

H.S. Code Number	Description	Import Duty
2208.40.51.00	- - - Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225grams per hectolitre of pure alcohol (with a 10%) tollerance)	0
	- - - *Other:*	
2208.40.91.00	- - - - Of a value exceeding 86c per litre of pure alcohol	0
2208.40.99.00	- - - - Other	0
2208.50	*- Gin and Geneva:*	
	- - Gin, in containers holding:	
2208.50.11.00	- - - 2 litres or less	0
2208.50.19.00	- - - More than 2 litres	0
	- - Geneva, in containers holding:	
2208.50.91.00	- - - 2 litres or less	0
2208.50.99.00	- - - More than 2 litres	0
2208.60	*- Vodka:*	
	- - Of an alcoholic strength by volume of 45.4% vol or less in containers holding:	
2208.60.11.00	- - - 2 litres or less	0
2208.60.19.00	- - - More than 2 litres	0
	- - Of an alcoholic strength by volume of more than 45.4% vol in containers holding:	
2208.60.91.00	- - - 2 litres or less	0
2208.60.99.00	- - - More than 2 litres	0
	- Liqueurs and cordials:	
2208.70.10.00	- - In containers holding 2 litres or less	0
2208.70.90.00	- - In containers holding more than 2 litres	0
2208.90	*- Other:*	
	- - Arrack, in containers holding:	
2208.90.11.00	- - - 2 litres or less	0
2208.90.19.00	- - - More than 2 litres	0
	- - Plum, pear or cherry spirit (excluding liqueurs), in containers holding:	
2208.90.33.00	- - - 2 litres or less	0
2208.90.38.00	- - - More than 2 litres	0

H.S. Code Number	Description	Import Duty
	- - Other spirits and other spirituous beverages, in containers holding:	
	- - - 2 litres or less:	
2208.90.41.00	- - - - Ouzo	0
	- - - - *Other:*	
	- - - - - *Spirits (excluding liqueurs):*	
	- - - - - - *Distilled from fruit:*	
2208.90.45.00	- - - - - - - Calvados	0
2208.90.48.00	- - - - - - - Other	0
	- - - - - - *Other:*	
2208.90.52.00	- - - - - - - Korn	0
2208.90.57.00	- - - - - - - Other	0
2208.90.69.00	- - - - - Other spirituous beverages	0
	- - - More than 2 litres:	
	- - - - *Spirits (excluding liqueurs):*	
2208.90.71.00	- - - - - Distilled from fruit	0
2208.90.74.00	- - - - - Other	0
2208.90.78.00	- - - - Other spirituous beverages	0
	- - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding:	
2208.90.91.00	- - - 2 litres or less	0
2208.90.99.00	- - - More than 2 litres	0
22.09	**Vinegar and substitutes for vinegar obtained from acetic acid:**	
	- Wine vinegar, in containers holding:	
2209.00.11.00	- - 2 litres or less	23c3m per hl
2209.00.19.00	- - More than 2 litres	23c3m per hl
	- Other, in containers holding:	
2209.00.91.00	- - 2 litres or less	23c3m per hl
2209.00.99.00	- - More than 2 litres	23c3m per hl

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTE

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable 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.

ADDITIONAL NOTES

1. Subheading 2303.10.19.00 includes only residues from the manufacture of starch from maize and does not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of production of starch by the wet process. These products may, however, contain residues from the extraction of maize germ oil by the wet milling process, screenings from maize used in the wet process in a proportion not exceeding 15% by weight and residues of maize steep-water, from the wet process, including residues of steep-water used for the manufacture of alcohol or of other starch derived products.

2. Subheading 2306.70.00.00 includes only residues from the extraction of oil from maize (corn) germs, excluding products containing components from parts of maize grains which have been added after processing and have not been subjected to the oil extraction process.

3. For the purposes of subheadings 2307.00.11.00, 2307.00.19.00, 2308.90.11.00 and 2308.90.19.00, the following expressions shall have the meanings hereby assigned to them:

   - "actual alcoholic strength by mass": the number of kilograms of pure alcohol contained in 100 kg of the product,
   - "potential alcoholic strength by mass": the number of kilograms of pure alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product,
   - "total alcoholic strength by mass": the sum of the actual and potential alcoholic strengths by mass,
   - "% mas": the symbol for alcoholic strength by mass.

4. For the purposes of subheadings 2309.10.11.00 to 2309.10.70.00 and 2309.90.31.00 to 2309.90.70.00, the expression "milk products" means the products falling within headings No. 04.01, 04.02, 04.04, 04.05, 04.06 and within subheadings 0403.10.11 to 0403.10.39, 0403.90.11 to 0403.90.69.00, 1702.11.00, 1702.19.00 and 2106.90.51.00.

H.S. Code Number	Description	Import Duty
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:**	
2301.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	0
2301.20.00.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0

H.S. Code Number	Description	Import Duty
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	*- Of maize (corn):*	
2302.10.10.00	- - With a starch content not exceeding 35% by weight	0
2302.10.90.00	- - Other	0
2302.20	*- Of rice:*	
2302.20.10.00	- - With a starch content not exceeding 35% by weight	0
2302.20.90.00	- - Other	0
2302.30	*- Of wheat:*	
	- - Of which the starch content does not exceed 28% by weight, and of which the proportion that passes through a sieve with an aperture of 0.2 mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5% by weight:	
2302.30.10.10	- - - Bran and pollard	0
2302.30.10.90	- - - Other	0
	- - Other:	
2302.30.90.10	- - - Bran and pollard	0
2302.30.90.90	- - - Other	0
2302.40	*- Of other cereals:*	
2302.40.10.00	- - Of which the starch content does not exceed 28% by weight,and of which the proportion that passes through a sieve with an aperture of 0.2 mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5% by weight	0
2302.40.90.00	- - Other	0
2302.50.00.00	- Of leguminous plants	0
23.03	**Residues of starch manufacture and similar residue, 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	*- Residues of starch manufacture and similar residues:*	
	- - Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:	

H.S. Code Number	Description	Import Duty
2303.10.11.00	- - - Exceeding 40% by weight	0
2303.10.19.00	- - - Not exceeding 40% by weight	0
2303.10.90.00	- - Other	0
2303.20	*- Beet-pulp, bagasse and other waste of sugar manufacture:*	
	- - Beet-pulp having a dry matter content of:	
2303.20.11.00	- - - Not less than 87% by weight	0
2303.20.18.00	- - - Less than 87% by weight	0
2303.20.90.00	- - Other	0
2303.30.00.00	- Brewing or distilling dregs and waste	0
23.04 00.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil**	0
23.05 00.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil**	0
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 No. 23.04 or 23.05:**	
2306.10.00.00	- Of cotton seeds	0
2306.20.00.00	- Of linseed	0
2306.30.00.00	- Of sunflower seeds	0
2306.40.00.00	- Of rape or colza seeds	0
2306.50.00.00	- Of coconut or copra	0
2306.60.00.00	- Of palm nuts or kernels	0
2306.70.00.00	- Of maize (corn) germ	0
2306.90	*- Other:*	
	- - Oil-cake and other residues resulting from the extraction of olive oil:	
2306.90.11.00	- - - Containing 3% or less by weight of olive oil	0
2306.90.19.00	- - - Containing more than 3% by weight of olive oil	0
2306.90.90.00	- - Other	0

H.S. Code Number	Description	Import Duty
23.07	**Wine lees; argol:**	
	- Wine lees:	
2307.00.11.00	- - Having a total alcoholic strength by mass not exceeding 7.9% mas and a dry matter content not less than 25% by weight	0
2307.00.19.00	- - Other	0
2307.00.90.00	- Argol	0
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:**	
2308.10.00.00	- Acorns and horse-chestnuts	0
2308.90	*- Other:*	
	- - Grape marc:	
2308.90.11.00	- - - Having a total alcoholic strength by mass not exceeding 4.3% mas and a dry matter content not less than 40% by weight	0
2308.90.19.00	- - - Other	0
2308.90.30.00	- - Pomace or marc of fruit, other than grapes	0
2308.90.90.00	- - Other	0
23.09	**Preparations of a kind used in animal feeding:**	
2309.10	*- Dog or cat food, put up for retail sale:*	
	- - Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702.30.51.00 to 1702.30.99.00, 1702.40.90.00, 1702.90.50.00 and 2106. 90.55.00 or milk products:	
	- - - Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	- - - - Containing no starch or containing 10% or less by weight of starch:	
2309.10.11.00	- - - - - Containing no milk products or containing less than 10% by weight of such products	15
2309.10.13.00	- - - - - Containing not less than 10% but less than 50% by weight of milk products	15
2309.10.15.00	- - - - - Containing not less than 50% but less than 75% by weight of milk products	15

H.S. Code Number	Description	Import Duty
2309.10.19.00	- - - - - Containing not less than 75% by weight of milk products	15
	- - - - *Containing more than 10% but not more than 30% by weight of starch:*	
2309.10.31.00	- - - - - Containing no milk products or containing less than 10% weight of milk products	15
2309.10.33.00	- - - - - Containing not less than 10% but less than 50% by weight of milk products	15
2309.10.39.00	- - - - - Containing not less than 50% by weight of milk products	15
	- - - - *Containing more than 30% by weight of starch:*	
2309.10.51.00	- - - - - Containing no milk products or containing less than 10% by weight of such products	15
2309.10.53.00	- - - - - Containing not less than 10% but less than 50% by weight of milk products	15
2309.10.59.00	- - - - - Containing not less than 50% by weight of milk products	15
2309.10.70.00	- - - Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	15
2309.10.90.00	- - Other	15
2309.90	*- Other:*	
2309.90.10.00	- - Fish or marine mammal solubles	6
	- - *Other:*	
	- - - *Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheading 1702.30.51.00 to 1702.30.99.00, 1702 40.90.00, 1702.90.50.00 and 2106.90. 55.00 or milk products:*	
	- - - - *Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:*	
	- - - - - *Containing no starch or containing 10% or less by weight of starch:*	
2309.90.20.00	- - Preparations of a kind used in animal feed* referred to in additional note 5 to Chapter 23	0
2309.90.31.00	- - - - - - Containing no milk products or containing less than 10% by weight of such products	0
2309.90.33.00	- - - - - - Containing not less than 10% but less than 50% by weight of milk products	0
2309.90.35.00	- - - - - - Containing not less than 50% but less than 75% by weight of milk products	0

H.S. Code Number	Description	Import Duty
2309.90.39.00	- - - - - - Containing not less than 75% by weight of milk products	0
	- - - - - *Containing more than 10% but not more than 30% by weight of starch:*	
2309.90.41.00	- - - - - - Containing no milk products or containing less than 10% by weight of such products	0
2309.90.43.00	- - - - - - Containing not less than 10% but less than 50% by weight of milk products	0
2309.90.49.00	- - - - - - Containing not less than 50% by weight of milk products	0
	- - - - - *Containing more than 30% by weight of starch:*	
2309.90.51.00	- - - - - - Containing no milk products or containing less than 10% by weight of such products	0
2309.90.53.00	- - - - - - Containing not less than 10% but less than 50% by weight of milk products	0
2309.90.59.00	- - - - - - Containing not less than 50% by weight of milk products	0
2309.90.70.00	- - - - Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	0
	- - - *Other:*	
2309.90.91.00	- - - - Beet pulp with added molasses	15
2309.90.93.00	- - - - Premixtures	15
	- - - - *Other:*	
2309.90.95.00	- - - - - Containing by weight 49% or more of choline chloride, on organic or inorganic base	15
2309.90.97.00	- - - - - Other	15

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE

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

ADDITIONAL NOTES

1. For the purpose of heading No. 24.02, the weight of cigarettes shall include the weight of the cigarette paper, filter and mouthpiece; the weight of cigars, cheroots, and cigarillos shall include bands and tubes, for assessment of duty.

H.S. Code Number	Description	Import Duty
24.01	**Unmanufactured tobacco; tobacco refuse:**	
2401.10	*- Tobacco, not stemmed/stripped:*	
	- - Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:	
2401.10.10.00	- - - Flue-cured Virginia type	0
2401.10.20.00	- - - Light air-cured Burley type (including Burley hybrids)	0
2401.10.30.00	- - - Light air-cured Maryland type	0
	- - - *Fire-cured tobacco:*	
2401.10.41.00	- - - - Kentucky type	0
2401.10.49.00	- - - - Other	0
	- - *Other:*	
2401.10.50.00	- - - Light air-cured tobacco	0
2401.10.60.00	- - - Sun-cured Oriental type tobacco	0
2401.10.70.00	- - - Dark air-cured tobacco	0
2401.10.80.00	- - - Flue-cured tobacco	0
2401.10.90.00	- - - Other tobacco	0
2401.20	*- Tobacco, partly or wholly stemmed/stripped:*	
	- - Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:	
2401.20.10.00	- - - Flue-cured Virginia type	0
2401.20.20.00	- - - Light air-cured Burley type (including Burley hybrids)	0

H.S. Code Number	Description	Import Duty
2401.20.30.00	- - - Light air-cured Maryland type	0
	- - - Fire-cured tobacco:	
2401.20.41.00	- - - - Kentucky type	0
2401.20.49.00	- - - - Other	0
	- - Other:	
2401.20.50.00	- - - Light air-cured tobacco	0
2401.20.60.00	- - - Sun-cured Oriental type tobacco	0
2401.20.70.00	- - - Dark air-cured tobacco	0
2401.20.80.00	- - - Flue-cured tobacco	0
2401.20.90.00	- - - Other tobacco	0
2401.30	*- Tobacco refuse:*	
2401.30.00.10	- - Put up for retail sale, which can be smoked without further manufacture	0
2401.30.00.90	- - Other	0
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**	
2402.10	*- Cigars, cheroots and cigarillos, containing tobacco:*	
2402.10.00.10	- - Cheroots and toscano type	0
2402.10.00.90	- - Other	0
2402.20	*- Cigarettes containing tobacco:*	
2402.20.10.00	- - Containing cloves	0
2402.20.90.00	- - Other	0
2402.90	*- Other:*	
	- - Cigars, cheroots and cigarillos:	
2402.90.00.11	- - - Cheroots and toscano type	0
2402.90.00.19	- - - Other	0
2402.90.00.20	- - Cigarettes	0
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted " tobacco; tobacco extracts and essences:**	
2403.10	*- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:*	

H.S. Code Number	Description	Import Duty
	- - In immediate packings of a net content not exceeding 500 g:	
2403.10.10.10	- - - Pipe tobacco	0
2403.10.10.20	- - - Tobacco, cut, or cut and blended but not further manufactured for the industrial production of cigarettes	0
	- - - Other:	
2403.10.10.91	- - - - Hand rolling tobacco	0
2403.10.10.99	- - - - Other	0
2403.10.90.10	- - - Pipe tobacco	0
2403.10.90.20	- - - Tobacco, cut, or cut and blended but not further manufactured for the industrial production of cigarettes	0
	- - - Other:	
2403.10.90.91	- - - - Hand rolling tobacco	0
2403.10.90.99	- - - - Other	0
	- Other:	
2403.91	*- - "Homogenised" or "reconstituted" tobacco:*	
2403.91.00.10	- - - For use in the industrial manufacture of cigars, cheroots and cigarillos in compliance with the Excise Duty Act (Cap. 382.)	0
2403.91.00.20	- - - For the industrial production of cigarettes	0
	- - - Other:	
2403.91.00.91	- - - - Hand rolling tobacco	0
2403.91.00.99	- - - - Other	0
2403.99	*- - Other:*	
2403.99.10.00	- - - Chewing tobacco and snuff	0
	- - - Other:	
2403.99.90.10	- - - - Extracts and essences of tobacco used mainly for the manufacture of insecticides	0
	- - - - Other:	
2403.99.90.91	- - - - - Hand rolling tobacco	0
2403.99.90.92	- - - - - Other	0
2403.99.90.99	- - - - - Other	0

SECTION V
MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

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

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

2. This chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
   (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No.28.21);
   (c) Medicaments or other products of Chapter 30;
   (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
   (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
   (f) Precious or semi precious stones (heading No. 71.02 or 71.03);
   (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
   (h) Billiard chalks (heading No. 95.04); or
   (ij) Writing or drawing chalks, or tailors' chalks (heading No. 96.09).

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

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

H.S. Code Number	Description	Import Duty
25.01	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea-water:**	
2501.00.10.00	- Sea water and salt liquors	0

H.S. Code Number	Description	Import Duty
	- Common 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:	
2501.00.31.00	- - For chemical transformation (separation of Na from C1) for the manufacture of other products	0
	- - Other:	
2501.00.51.00	- - - Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption	0
	- - - Other:	
2501.00.91.00	- - - - Salt suitable for human consumption	20
2501.00.99.00	- - - - Other	20
25.02 00.00.00	**Unroasted iron pyrites**	0
25.03	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:**	
2503.00.10.00	- Crude or unrefined sulphur	0
2503.00.90.00	- Other	3.2
25.04	**Natural graphite:**	
2504.10.00.00	- In powder or in flakes	0
2504.90.00.00	- Other	0
25.05	**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:**	
2505.10.00.00	- Silica sands and quartz sands	0
2505.90.00.00	- Other	0
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 rectangular (including square) shape:**	
2506.10.00.00	- Quartz	0
	- Quartzite:	
2506.21.00.00	- - Crude or roughly trimmed	0

H.S. Code Number	Description	Import Duty
2506.29.00.00	- - Other	0
25.07	**Kaolin and other kaolinic clays, whether or not calcined:**	
2507.00.20.00	- Kaolin	0
2507.00.80.00	- Other kaolinic clays	0
25.08	**Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:**	
2508.10.00.00	- Bentonite	0
2508.20.00.00	- Decolourising earths and fuller's earth	0
2508.30.00.00	- Fire-clay	0
2508.40.00.00	- Other clays	0
2508.50.00.00	- Andalusite, kyanite and sillimanite	0
2508.60.00.00	- Mullite	0
2508.70	*- Chamotte or dinas earths:*	
2508.70.10.00	- - Chamotte earth	0
2508.70.90.00	- - Dinas earth	0
25.09 00.00.00	**Chalk**	0
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:**	
2510.10.00.00	- Unground	0
2510.20.00.00	- Ground	0
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16:**	
2511.10.00.00	- Natural barium sulphate (barytes)	0
2511.20.00.00	- Natural barium carbonate (witherite)	0
25.12 00.00.00	**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**	0

H.S. Code Number	Description	Import Duty
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:**	
	- Pumice stone:	
2513.11.00.00	- - Crude or in irregular pieces, including crushed pumice ("bimskies")	0
2513.19.00.00	- - Other	0
2513.20.00.00	- Emery, natural corundum, natural garnet and other natural abrasives	0
25.14 00.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	0
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:	
2515.11.00.00	- - Crude or roughly trimmed	0
2515.12	*- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:*	
2515.12.20.00	- - - Of a thickness not exceeding 4 cm	0
2515.12.50.00	- - - Of a thickness exceeding 4 cm but not exceeding 25 cm	0
2515.12.90.00	- - - Other	0
2515.20.00.00	- Ecaussine and other calcareous monumental or building stone; alabaster	0
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:	
2516.11.00.00	- - Crude or roughly trimmed	0
2516.12	*- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:*	

H.S. Code Number	Description	Import Duty
2516.12.10.00	- - - Of a thickness not exceeding 25 cm	0
2516.12.90.00	- - - Other	0
	- *Sandstone:*	
2516.21.00.00	- - Crude or roughly trimmed	0
2516.22.00.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3.5
2516.90.00.00	- Other monumental or building stone	3.5
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 macadan; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:**	
2517.10	*- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:*	
2517.10.10.00	- - Pebbles, gravel, shingle and flint	0
2517.10.20.00	- - Limestone, dolomite and other calcareous stone, broken or crushed	0
2517.10.80.00	- - Other	0
2517.20.00.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	0
2517.30.00.00	- Tarred macadam	0
	- *Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:*	
2517.41.00.00	- - Of marble	0
2517.49.00.00	- - Other	0
25.18	**Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite):**	
2518.10.00.00	- Dolomite, not calcined	0
2518.20.00.00	- Calcined dolomite	1.8

H.S. Code Number	Description	Import Duty
2518.30.00.00	- Agglomerated dolomite (including tarred dolomite)	2.2
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:**	
2519.10.00.00	- Natural magnesium carbonate (magnesite)	0
2519.90	*- Other:*	
2519.90.10.00	- - Magnesium oxide, other than calcined natural magnesium carbonate	1.7
2519.90.30.00	- - Dead-burned (sintered) magnesia	0
2519.90.90.00	- - Other	0
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:**	
2520.10.00.00	- Gypsum; anhydrite	0
2520.20	*- Plasters:*	
2520.20.10.00	- - Building	0
2520.20.90.00	- - Other	0
25.21 00.00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	0
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25:**	
2522.10.00.00	- Quicklime	3.5
2522.20.00.00	- Slaked lime	3.5
2522.30.00.00	- Hydraulic lime	3.5
25.23	**Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:**	
2523.10.00.00	- Cement clinkers	1.7
	- Portland cement:	

H.S. Code Number	Description	Import Duty
2523.21.00.00	- - White cement, whether or not artificially coloured	1.7
2523.29.00.00	- - Other	8
2523.30.00.00	- Aluminous cement	1.7
2523.90	- *Other hydraulic cements:*	
2523.90.10.00	- - Blast-furnace cement	3.2
2523.90.30.00	- - Pozzolanic cement	3.2
2523.90.90.00	- - Other	3.2
25.24	**Asbestos:**	
2524.00.30.00	- Fibres, flakes or powder	0
2524.00.80.00	- Other	0
25.25	**Mica, including splittings; mica waste:**	
2525.10.00.00	- Crude mica and mica rifted into sheets or splittings	0
2525.20.00.00	- Mica powder	0
2525.30.00.00	- Mica waste	0
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:**	
2526.10.00.00	- Not crushed, not powdered	0
2526.20.00.00	- Crushed or powdered	0
25.27 00.00.00	**Natural cryolite and natural chiolite**	0
25.28	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from naturalbrine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight:**	
2528.10.00.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	0
2528.90.00.00	- Other	0
25.29	**Felspar; leucite; nepheline and nepheline syenite; flourspar:**	

H.S. Code Number	Description	Import Duty
2529.10.00.00	- Felspar	0
	- *Fluorspar:*	
2529.21.00.00	- - Containing by weight 97% or less of calcium fluoride	0
2529.22.00.00	- - Containing by weight more than 97% of calcium fluoride	0
2529.30.00.00	- Leucite; nepheline and nepheline syenite	0
25.30	**Mineral substances not elsewhere specified or included:**	
2530.10	- *Vermiculite, perlite and chlorites, unexpanded:*	
2530.10.10.00	- - Perlite	0
2530.10.90.00	- - Vermiculite and chlorites	0
2530.20.00.00	- Kieserite, epsomite (natural magnesium sulphates)	0
2530.40.00.00	- Natural micaceous iron oxides	1.8
2530.90	- *Other:*	
2530.90.20.00	- - Sepiolite	0
2530.90.95.00	- - Other	0

CHAPTER 26

ORES, SLAG AND ASH

NOTES

1. This Chapter does not cover:
   (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
   (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
   (c) Basic slag of Chapter 31;
   (d) Slag wool, rock wool or similar mineral wools (heading No. 68.06);
   (e) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12); or
   (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings Nos. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

H.S. Code Number	Description	Import Duty
26.01	**Iron ores and concentrates, including roasted iron pyrites:**	
	- Iron ores and concentrates, other than roasted iron pyrites:	
2601.11.00.00	- - Non-agglomerated (ECSC)	0
2601.12.00.00	- - Agglomerated (ECSC)	0
2601.20.00.00	- Roasted iron pyrites	0
26.02 00.00.00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight (ECSC)**	0
26.03 00.00.00	**Copper ores and concentrates**	0
26.04 00.00.00	**Nickel ores and concentrates**	0
26.05 00.00.00	**Cobalt ores and concentrates**	0
26.06 00.00.00	**Aluminium ores and concentrates**	0

H.S. Code Number	Description	Import Duty
26.07 00.00.00	**Lead ores and concentrates**	0
26.08 00.00.00	**Zinc ores and concentrates**	0
26.09 00.00.00	**Tin ores and concentrates**	0
26.10 00.00.00	**Chromium ores and concentrates**	0
26.11 00.00.00	**Tungsten ores and concentrates**	0
26.12	**Uranium or thorium ores and concentrates:**	
2612.10	*- Uranium ores and concentrates:*	
2612.10.10.00	- - Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5% by weight (Euratom)	0
2612.10.90.00	- - Other	0
2612.20	*- Thorium ores and concentrates:*	
2612.20.10.00	- - Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20% by weight (Euratom)	0
2612.20.90.00	- - Other	0
26.13	**Molybdenum ores and concentrates:**	
2613.10.00.00	- Roasted	0
2613.90.00.00	- Other	0
26.14	**Titanium ores and concentrates:**	
2614.00.10.00	- Ilmenite and concentrates thereof	0
2614.00.90.00	- Other	0
26.15	**Niobium, tantalum, vanadium or zirconium ores and concentrates:**	
2615.10.00.00	- Zirconium ores and concentrates	0

H.S. Code Number	Description	Import Duty
2615.90	*- Other:*	
2615.90.10.00	- - Niobium and tantalum ores and concentrates	0
2615.90.90.00	- - Vanadium ores and concentrates	0
26.16	**Precious metal ores and concentrates:**	
2616.10.00.00	- Silver ores and concentrates	0
2616.90.00.00	- Other	0
26.17	**Other ores and concentrates:**	
2617.10.00.00	- Antimony ores and concentrates	0
2617.90.00.00	- Other	0
26.18 00.00.00	**Granulated slag (slag sand) from the manufacture of iron or steel**	0
26.19	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:**	
2619.00.10.00	- Blast-furnace dust (ECSC)	0
	- Other:	
2619.00.91.00	- - Waste suitable for the recovery of iron or manganese	0
2619.00.93.00	- - Slag suitable for the extraction of titanium oxide	0
2619.00.95.00	- - Waste suitable for the extraction of vanadium	0
2619.00.99.00	- - Other	0
26.20	**Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds:**	
	- Containing mainly zinc:	
2620.11.00.00	- - Hard zinc spelter	0
2620.19.00.00	- - Other	0
2620.20.00.00	- Containing mainly lead	0
2620.30.00.00	- Containing mainly copper	0
2620.40.00.00	- Containing mainly aluminium	0
2620.50.00.00	- Containing mainly vanadium	0
2620.90	*- Other:*	

H.S. Code Number	Description	Import Duty
2620.90.10.00	- - Containing mainly nickel	0
2620.90.20.00	- - Containing mainly niobium and tantalum	0
2620.90.30.00	- - Containing mainly tungsten	0
2620.90.40.00	- - Containing mainly tin	0
2620.90.50.00	- - Containing mainly molybdenum	0
2620.90.60.00	- - Containing mainly titanium	0
2620.90.70.00	- - Containing mainly antimony	0
2620.90.80.00	- - Containing mainly cobalt	0
2620.90.91.00	- - Containing mainly zirconium	0
2620.90.99.00	- - Other	0
26.21 00.00.00	**Other slag and ash, including seaweed ash (kelp)**	0

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

NOTES

1. This Chapter does not cover:
   (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in Heading No. 27.11;
   (b) Medicaments of heading No. 30.03 or 30.04; or
   (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non aromatic constituents exceeds that of the aromatic constituents.

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

SUBHEADING NOTES

1. For the purposes of subheading No. 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 No. 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 subheading No. 2707.10, 2707.20, 2707.30, 2707.40.00.00 and 2707.60.00.00, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight benzene, toluene, xylene, naphthalene or phenols, respectively.

ADDITIONAL NOTES (1,2)

1. For the purposes of heading No. 27.10:

   a) "light oils" (subheadings 2710.00.11.00 to 2710.00.39.00) means oils and preparations of which 90% or more by volume (including losses) distils at 210° C (ASTM D86 method);

   b) "special spirits" (subheadings 2710.00.21.00 and 2710.00.25.00) means light oils as defined in paragraph a) above, not containing any anti-knock preparations, and with a difference of not more than 60° C between the temperatures at which 5% and 90% by volume (including losses) distil;

   c) "white spirit" (subheading 2710.00.21.00) means special spirits as defined in paragraph b) above with a flash-point higher than 21°C by the Abel-Pensky method (2);

   d) "medium oils' (subheadings 2710.00.41.00 to 2710.00.59.00) means oils and preparations of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250° C (ASTM D 86 method);

e) "heavy oils" (subheadings 2710.00.61.00 to 2710.00.97) means oils and preparations of which less than 65% by volume (including losses) distils at 250° C by the ASTM D 86 method or of which the distillation percentage at 250° C cannot be determined by that method;

f) "gas oils" (subheadings 2710.00.61.00 to 2710.00.68.00) means heavy oils as defined in paragraph e) above of which 85% or more by volume (including losses) distils at 350° C (ASTM D 86 method);

g) "fuel oils" (subheadings 2710.00.71.00 to 2710.00.78.00) means heavy oils as defined in paragraph e) above (other than gas oils as defined in paragraph f) above) which, for a corresponding diluted colour C, have a viscosity V:
- not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1% by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939-54 method,
- exceeding that shown in line II when the pour point is not less than 10°C by the ASTM D 97 method,
- exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300°C by the ASTM D 86 method or, if less than 25% by volume distils at 300° C, when the pour point is higher than 10° C below zero by the ASTM D 97 method. These provisions apply only to oils having a diluted colour C of less than 2.

DILUTED COLOUR C/VISCOSITY V CONCORDANCE TABLE

Colour	C	0	0.5	1	1.5	2	2.5	3	3.5	4	4.5	5	5.5	6	6.5	7	7.5 and above
Viscosity	I	4	4	4	5.4	9	15.1	25.3	42.4	71.1	119	200	335	562	943	1580	2650
V	II	7	7	7	7	9	15.1	25.3	42.4	71.1	119	200	335	562	943	1580	2650

The term "viscosity V" means the kinematic viscosity at 50°C expressed in 10^{-6} m^2 s^{-1} by the ASTMD 445 method.

The term "diluted colour C" means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution.

Subheadings 2710. 00.71.00 to 2710.00.78.00 cover only fuel oils of natural colour.
These subheadings do not cover heavy oils defined in paragraph e) above for which it is not possible to determine:
- the distillation percentage at 250° C by the ASTM D 86 method (zero shall be deemed to be a percentage),
- the kinematic viscosity at 50°C by the ASTMD 445 method,
- or the diluted colour C by the ASTM D 1500 method.

Such products fall within subheadings 2710.00.81 to 27.10 00 97.

2. For the purposes of heading No. 27.12, the expression "crude petroleum jelly" (subheading 2712.10.10.00) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.

3. For the purposes of subheadings 2712.90.31.00 to 2712.90.39.00, the term "crude" shall be taken to apply to products:

   a) with an oil content of 3.5 or higher by the ASTM D 721 method, if their viscosity at 100°C is lower than 9 x 10^{-6} m^2s^{-1} by the ASTM D 445 method; or
   b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is 9 x 10^{-6} m^2s^{-1} or higher by the ASTM D 445 method.

4. For the purposes of heading Nos. 27.10, 27.11 and 27.12, the term "specific process" shall be taken to apply to the following operations:

   a) vacuum distillation;
   b) redistillation by a very thorough fractionation process;
   c) cracking;
   d) reforming;
   e) extraction by means of selective solvents;
   f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
   g) polymerization;
   h) alkylation;
   ij) isomerization;
   k) (in respect of products of subheadings 2710.00.61.00 to 2710.00.97 only) desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59 T method);
   l) (in respect of products of heading No. 27.10 only) deparaffining by a process other than filtering;
   m) (in respect of products of subheadings 2710.00.61.00 to 2710.00.97 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710.00.81 to 2710.00.97 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability, shall not, however, be deemed to be a specific process;
   n) (in respect of products of subheadings 2710.00.71.00 to 2710.00.78.00 only) atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300° C by the ASTM D 86 method. If 30% or more by volume, including losses, of such products distils at 300ºC by the ASTM D 86 method, the quantities of products, which may be obtained during the atmospheric distillation and which fall within subheadings 2710.00.11.00 to 2710.00.39.00 or 2710.00.41.00 to 2710.00.59.00 shall be dutiable at the same rates as those provided for under subheadings 2710.00.74.00 to 2710.00.78.00 according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;
   o) (in respect of products of subheadings 2710.00.81 to 2710.00.97.00 only) treatment by means of a high-frequency electrical brush-discharge.

   (1) Unless otherwise stated, the term "ASTM method" means the methods laid down by the American Society for Testing and Materials in the 1976 edition of standard definitions and specifications for petroleum and lubricating products.

   (2) The term "Abel-Pensky method" means method DIN (Deutsche Industrienorm) 51755 - Marz 1974 published by the DNA (Deutsche Normenausschub), Berlin 15.

H.S. Code Number	Description	Import Duty
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal:**	
	- Coal, whether or not pulverised, but not agglomerated:	
2701.11	*- - Anthracite:*	
2701.11.10.00	- - - Having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 10% (ECSC)	0
2701.11.90.00	- - - Other (ECSC)	0
2701.12	*- - Bituminous coal:*	
2701.12.10.00	- - - Coking coal (ECSC)	0
2701.12.90.00	- - - Other (ECSC)	0
2701.19.00.00	- - Other coal (ECSC)	0
2701.20.00.00	- Briquettes, ovoids and similar solid fuels manufactured from coal (ECSC)	0
27.02	**Lignite, whether or not agglomerated, excluding jet:**	
2702.10.00.00	- Lignite, whether or not pulverised, but not agglomerated (ECSC)	0
2702.20.00.00	- Agglomerated lignite (ECSC)	0
27.03 00.00.00	**Peat (including peat litter), whether or not agglomerated**	0
27.04	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:**	
	- Coke and semi-coke of coal:	
2704.00.11.00	- - For the manufacture of electrodes	1.4
2704.00.19.00	- - Other (ECSC)	0
2704.00.30.00	- Coke and semi-coke of lignite (ECSC)	0
2704.00.90.00	- Other	1.4
27.05 00.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**	0

H.S. Code Number	Description	Import Duty
27.06 00.00.00	**Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars**	0
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	*- Benzole:*	
2707.10.10.00	- - For use as a power or heating fuel	5
2707.10.90.00	- - For other purposes	0
2707.20	*- Toluole:*	
2707.20.10.00	- - For use as a power or heating fuel	5
2707.20.90.00	- - For other purposes	0
2707.30	*- Xylole:*	
2707.30.10.00	- - For use as a power or heating fuel	5
2707.30.90.00	- - For other purposes	0
2707.40.00.00	- Naphthalene	1.5
2707.50	*- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250° C by the ASTM D 86 method:*	
2707.50.10.00	- - For use as power or heating fuels	5
2707.50.90.00	- - For other purposes	0
2707.60.00.00	- Phenols	2.5
	- Other:	
2707.91.00.00	- - Creosote oils	3.5
2707.99	*- - Other:*	
	- - - Crude oils:	
2707.99.11.00	- - - - Crude light oils of which 90% or more by volume distils at temperature of up to 200° C	3.2
2707.99.19.00	- - - - Other	1
2707.99.30.00	- - - Sulphuretted toppings	0
2707.99.50.00	- - - Basic products	3
2707.99.70.00	- - - Anthracene	0

H.S. Code Number	Description	Import Duty
	- - - Other:	
2707.99.91.00	- - - - For the manufacture of the products of heading No. 28.03	0
2707.99.99.00	- - - - Other	3.5
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars:**	
2708.10.00.00	- Pitch	0
2708.20.00.00	- Pitch coke	0
27.09	**Petroleum oils and oils obtained from bituminous minerals, crude:**	
2709.00.10.00	- Natural gas condensates	0
2709.00.90.00	- Other	0
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:**	
	- Light oils:	
2710.00.11.00	- - For undergoing a specific process	0
2710.00.15.00	- - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00.11.00	0
	- - For other purposes:	
	- - - Special spirits:	
2710.00.21.00	- - - - White spirit	4.7
2710.00.25.00	- - - - Other	4.7
	- - - Other:	
	- - - - Motor spirit:	
2710.00.26.00	- - - - - Aviation spirit	4.7
	- - - - - Other, with a lead content:	
	- - - - - - Not exceeding 0.013 g/l:	

H.S. Code Number	Description	Import Duty
2710.00.27.00	- - - - - - - With an octane number of less than 95	4.7
2710.00.29.00	- - - - - - - With an octane number of 95 or more but less than 98	4.7
2710.00.32.00	- - - - - - - With an octane number of 98 or more	4.7
	- - - - - - *Exceeding 0.013 g/l:*	
2710.00.34.00	- - - - - - - With an octane number of less than 98	4.7
2710.00.36.00	- - - - - - - With an octane number of 98 or more	4.7
2710.00.37.00	- - - - - Spirit type jet fuel	4.7
2710.00.39.00	- - - - - Other light oils	4.7
	- *Medium oils:*	
2710.00.41.00	- - For undergoing a specific process	0
2710.00.45.00	- - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710.00.41.00	0
	- - *For other purposes:*	
	- - - *Kerosene:*	
2710.00.51.00	- - - - Jet fuel	4.7
2710.00.55.00	- - - - Other	4.7
2710.00.59.00	- - - Other	4.7
	- *Heavy oils:*	
	- - *Gas oils:*	
2710.00.61.00	- - - For undergoing a specific process	0
2710.00.65.00	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710.00.61.00	0
	- - - *For other purposes:*	
2710.00.66.00	- - - - With a sulphur content not exceeding 0.05% by weight	0
2710.00.67.00	- - - - With a sulphur content exceeding 0.05% by weight but not exceeding 0.2% by weight	0
2710.00.68.00	- - - - With a sulphur content exceeding 0.2% by weight	3.5
	- - *Fuel oils:*	
2710.00.71.00	- - - For undergoing a specific process	0
2710.00.72.00	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710.00.71.00	0

H.S. Code Number	Description	Import Duty
	- - - For other purposes:	
2710.00.74.00	- - - - With a sulphur content not exceeding 1% by weight	3.5
2710.00.76.00	- - - - With a sulphur content exceeding 1% by weight but not exceeding 2% by weight	3.5
2710.00.77.00	- - - - With a sulphur content exceeding 2% by weight but not exceeding 2.8% by weight	3.5
2710.00.78.00	- - - - With a sulphur content exceeding 2.8% by weight	3.5
	- - Lubricating oils; other oils:	
	- - - For undergoing a specific process:	
2710.00.81.10	- - - - Lubricating oils	6
	- - - - Other:	
2710.00.81.92	- - - - - White oils, liquid paraffin	0
2710.00.81.94	- - - - - Oils with a density of 0.810 to 0.900 exclusive at 15° C	0
2710.00.81.96	- - - - - Oils with a density of or above 0.900 at 15° C	0
2710.00.81.99	- - - - - Other	6
	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710.00.81:	
2710.00.83.10	- - - - Lubricating oils	6
	- - - - Other:	
2710.00.83.92	- - - - - White oils, liquid paraffin	0
2710.00.83.94	- - - - - Oils with a density of 0.810 to 0.900 exclusive at 15° C	0
2710.00.83.96	- - - - - Oils with a density of or above 0.900 at 15° C	0
2710.00.83.99	- - - - - Other	6
	- - - For other purposes:	
2710.00.87.00	- - - - Motor oils, compressor lube oils, turbine lube oils	6
2710.00.88.00	- - - - Liquids for hydraulic purposes	6
2710.00.89.00	- - - - White oils, liquid paraffin	3.7
2710.00.92.00	- - - - Gear oils and reductor oils	6
2710.00.94.00	- - - - Metal-working compounds, mould release oils	6
2710.00.96.00	- - - - Electrical insulating oils	6
	- - - - Other lubricating oils and other oils:	
2710.00.97.00	- - - - - Other lubricating oils	6

H.S. Code Number	Description	Import Duty
	- - - - - *Other*:	
2710.00.97.92	- - - - - - Oils with a density of 0.810 to 0.900 exclusive at 15°C	3.7
2710.00.97.99	- - - - - - Other	3.7
2710.91.00.00	- - Waste Oils* containing polychlorinated biphenyls/ terphenyls or PBBS	3.5
2710.99.00.00	- - Waste Oils* NES in HS 2710 91 00 petroleum or from bituminous substances	3.5
27.11	**Petroleum gases and other gaseous hydrocarbons:**	
	- Liquefied:	
2711.11.00.00	- - Natural gas	1.5
2711.12	- - *Propane:*	
	- - - *Propane of a purity not less than 99%:*	
2711.12.11.00	- - - - For use as a power or heating fuel	8
2711.12.19.00	- - - - For other purposes	0
	- - - *Other:*	
2711.12.91.00	- - - - For undergoing a specific process	0
2711.12.93.00	- - - - For undergoing chemical transformation by a process other than those specified in respect of subheading No. 2711.12.91.00	0
	- - - - *For other purposes:*	
2711.12.94.00	- - - - - Of a purity exceeding 90% but less than 99%	0.7
2711.12.97.00	- - - - - Other	0.7
2711.13	- - *Butanes:*	
2711.13.10.00	- - - For undergoing a specific process	0
2711.13.30.00	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading No. 2711.13.10.00	0
	- - - *For other purposes:*	
2711.13.91.00	- - - - Of a purity exceeding 90% but less than 95%	0.7
2711.13.97.00	- - - - Other	0.7

H.S. Code Number	Description	Import Duty
2711.14.00.00	- - Ethylene, propylene, butylene and butadiene	1.5
2711.19.00.00	- - Other	1.5
	- In gaseous state:	
2711.21.00.00	- - Natural gas	1.5
2711.29.00	- - Other:	
2711.29.00.10	- - - Methane gas	1.5
2711.29.00.90	- - - Other	1.5
27.12	**Petroleum jelly; paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:**	
2712.10	*- Petroleum jelly:*	
2712.10.10.00	- - Crude	1.8
2712.10.90.00	- - Other	4.9
2712.20	*- Paraffin wax containing by weight less than 0.75% of oil:*	
2712.20.10.00	- - Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1 560	0
2712.20.90.00	- - Other	0
2712.90	*- Other:*	
	- - Ozokerite, lignite wax or peat wax (natural products):	
2712.90.11.00	- - - Crude	0.7
2712.90.19.00	- - - Other	2.2
	- - Other:	
	- - - Crude:	
2712.90.31.00	- - - - For undergoing a specific process	0
2712.90.33.00	- - - - For undergoing chemical transformation by a process other than those specified in respect of subheading No. 2712.90.31.00	0
2712.90.39.00	- - - - For other purposes	0
	- - - Other:	
2712.90.91.00	- - - - Blend of l-alkalenes containing by weight 80% or more of l-alkalenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	0

H.S. Code Number	Description	Import Duty
2712.90.99.00	- - - - Other	0
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:**	
	- Petroleum coke:	
2713.11.00.00	- - Not calcined	0
2713.12.00.00	- - Calcined	0
2713.20.00.00	- Petroleum bitumen	0
2713.90	*- Other residues of petroleum oils or of oils obtained from bituminous minerals:*	
2713.90.10.00	- - For the manufacture of the products of heading No. 28.03	0
2713.90.90.00	- - Other	1.8
27.14	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands, asphaltites and asphaltic rocks:**	
2714.10.00.00	- Bituminous or oil shale and tar sands	0
2714.90.00.00	- Other	0
27.15 00.00.00	**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)**	0.9
27.16 00.00.00	**Electrical energy**	0

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schedule.
   (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

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

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 sulphoxylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in headings Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are also to be classified in this Chapter:
   (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);
   (b) Halide oxides of carbon (heading No. 28.12);
   (c) Carbon disulphide (heading No. 28.13);
   (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates tetrathiocyanato-diaminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
   (e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
   (a) Sodium chloride and magnesium oxide, whether or not pure, or other products of Section V;
   (b) Organo inorganic compounds other than those mentioned in Note 2 above;
   (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
   (d) Inorganic products of a kind used as luminophores, of heading No. 32.06;
   (e) Artificial graphite (heading No. 38.01); products put up as charges for fire extinguishers or put up in fire extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.24;
   (f) Precious or semi precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
   (g) The metals, whether or not pure, 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 of the alkaline earth metals (heading No. 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 No. 28.11.

5. Headings Nos. 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 No. 28.42.

6. Heading No. 28.44 applies only to:
   (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
   (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
   (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
   (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μCi/g);
   (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
   (f) Radioactive residues whether or not usable.

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

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

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

ADDITIONAL NOTE

1. Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.

H.S. Code Number	Description	Import Duty
	I. CHEMICAL ELEMENTS	
28.01	**Fluorine, chlorine, bromine and iodine:**	
2801.10.00.00	- Chlorine	6.1
2801.20.00.00	- Iodine	0
2801.30	*- Fluorine; bromine:*	
2801.30.10.00	- - Fluorine	5
2801.30.90.00	- - Bromine	9
28.02 00.00.00	**Sulphur, sublimed or precipitated; collodial sulphur**	4.6

H.S. Code Number	Description	Import Duty
28.03	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):**	
2803.00.10.00	- Methane black	0
2803.00.80.00	- Other	0
28.04	**Hydrogen, rare gases and other non-metals:**	
2804.10.00.00	- Hydrogen	3.7
	- *Rare gases:*	
2804.21.00.00	- - Argon	5
2804.29	- - *Other:*	
2804.29.10.00	- - - Helium	5
2804.29.90.00	- - - Other	5
2804.30.00.00	- Nitrogen	5
2804.40.00.00	- Oxygen	5
2804.50	- *Boron; tellurium:*	
2804.50.10.00	- - Boron	6
2804.50.90.00	- - Tellurium	2.1
	- *Silicon:*	
2804.61.00.00	- - Containing by weight not less than 99.99% of silicon	6
2804.69.00.00	- - Other	6
2804.70.00.00	- Phosphorus	6
2804.80.00.00	- Arsenic	2.1
2804.90.00.00	- Selenium	0
28.05	**Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:**	
2805.11.00.00	- - Sodium	5
2805.19.00.00	- - Other	4.1
	- *Alkaline-earth metals:*	
2805.21.00.00	- - Calcium	5.7
2805.22.00.00	- - Strontium and barium	5.7

H.S. Code Number	Description	Import Duty
2805.30	*- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed:*	
2805.30.10.00	- - Intermixtures or interalloys	12
2805.30.90.00	- - Other	2.7
2805.40	*- Mercury:*	
2805.40.10.00	- - In flasks of a net content of 34.5 kg (standard weight), of a f.o.b. value, per flask, not exceeding €232.94	€6.99 per bottle flask
2805.40.90.00	- - Other	0
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
28.06	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:**	
2806.10.00.00	- Hydrogen chloride (hydrochloric acid)	6
2806.20.00.00	- Chlorosulphuric acid	6
28.07	**Sulphuric acid; oleum:**	
2807.00.10.00	- Sulphuric acid	3
2807.00.90.00	- Oleum	3
28.08 00.00.00	**Nitric acid; sulphonitric acids**	6
28.09	**Diphsphorus pentoxide; phosphoric acid and polyphosphoric acids:**	
2809.10.00.00	- Diphosphorus pentoxide	11
2809.20.00.00	- Phosphoric acid and polyphosphoric acids	6.1
28.10	**Oxides of boron; boric acids:**	
2810.00.10.00	- Diboron tioxide	3.7
2810.00.90.00	- Other	3.7
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals:**	
	- Other inorganic acids:	

H.S. Code Number	Description	Import Duty
2811.11.00.00	- - Hydrogen fluoride (hydrofluoric acid)	7
2811.19	- - *Other:*	
2811.19.10.00	- - - Hydrogen bromide (hydrobromic acid)	5.3
2811.19.20.00	- - - Hydrogen cyanide (hydrocyanic acid)	5.3
2811.19.80.00	- - - Other	5.3
	- Other inorganic oxygen compounds of non-metals:	
2811.21.00.00	- - Carbon dioxide	5.5
2811.22.00.00	- - Silicon dioxide	4.6
2811.23.00.00	- - Sulphur dioxide	12
2811.29	- - *Other:*	
2811.29.10.00	- - - Sulphur trioxide (sulphuric anhydride); diarsenic trioxide	4.6
2811.29.30.00	- - - Nitrogen oxides	5
2811.29.90.00	- - - Other	5.3
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
28.12	**Halides and halide oxides of non-metals:**	
2812.10	*- Chlorides and chloride oxides:*	
	- - Of phosphorus:	
2812.10.11.00	- - - Phosphorus trichloride oxide (phosphoryl trichloride)	6
2812.10.15.00	- - - Phosphorus trichloride	6
2812.10.16.00	- - - Phosphorus pentachloride	6
2812.10.18.00	- - - Other	6
	- - *Other:*	
2812.10.91.00	- - - Disulphur dichloride	6
2812.10.93.00	- - - Sulphur dichloride	6
2812.10.94.00	- - - Phosgene (carbonyl chloride)	6
2812.10.95.00	- - - Thionyl dichloride (thionyl chloride)	6
2812.10.99.00	- - - Other	6
2812.90.00.00	- Other	5.7
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide:**	

H.S. Code Number	Description	Import Duty
2813.10.00.00	- Carbon disulphide	6
2813.90	*- Other:*	
2813.90.10.00	- - Phosphorus sulphides, commercial phosphorus trisulphide	5.3
2813.90.90.00	- - Other	3.7
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14	**Ammonia, anhydrous or in aqueous solutions:**	
2814.10.00.00	- Anhydrous ammonia	11
2814.20.00.00	- Ammonia in aqueous solution	11
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:**	
	- Sodium hydroxide (caustic soda):	
2815.11.00.00	- - Solid	6.2
2815.12.00.00	- - In aqueous solution (soda lye or liquid soda)	12
2815.20	*- Potassium hydroxide (caustic potash):*	
2815.20.10.00	- - Solid	11
2815.20.90.00	- - In aqueous solution (potassium lye or liquid potassium)	11
2815.30.00.00	- Peroxides of sodium or potassium	8
28.16	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:**	
2816.10.00.00	- Hydroxide and peroxide of magnesium	4.1
2816.20.00.00	- Oxide, hydroxide and peroxide of strontium	5.5
2816.30.00.00	- Oxide, hydroxide and peroxide of barium	8.8
28.17 00.00.00	**Zinc oxide; zinc peroxide**	6.1
28.18	**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:**	
2818.10	*- Artificial corundum, whether or not chemically defined:*	
2818.10.10.00	- - White, pink or ruby, with an aluminium oxide content exceeding 97.5% by weight	5.2

H.S. Code Number	Description	Import Duty
2818.10.90.00	- - Other	5.2
2818.20.00.00	- Aluminium oxide, other than artificial corundum	5.7
2818.30.00.00	- Aluminium hydroxide	5.7
28.19	**Chromium oxides and hydroxides:**	
2819.10.00.00	- Chromium trioxide	13.4
2819.90	- *Other:*	
2819.90.10.00	- - Chromium dioxide	3.7
2819.90.90.00	- - Other	5.5
28.20	**Manganese oxides:**	
2820.10.00.00	- Manganese dioxide	5.3
2820.90	- *Other:*	
2820.90.10.00	- - Manganese oxide containing by weight 77% or more of manganese	6.9
2820.90.90.00	- - Other	6.9
28.21	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2 0_3$:**	
2821.10.00.00	- Iron oxides and hydroxides	4.6
2821.20.00.00	- Earth colours	4.6
28.22 00.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides**	4.6
28.23 00.00.00	**Titanium oxides**	5.5
28.24	**Lead oxides; red lead and orange lead:**	
2824.10.00.00	- Lead monoxide (litharge, massicot)	10.5
2824.20.00.00	- Red lead and orange lead	10.5
2824.90.00.00	- Other	10.5
28.25	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:**	

H.S. Code Number	Description	Import Duty
2825.10.00.00	- Hydrazine and hydroxylamine and their inorganic salts	6
2825.20.00.00	- Lithium oxide and hydroxide	5.3
2825.30.00.00	- Vanadium oxides and hydroxides	5.3
2825.40.00.00	- Nickel oxides and hydroxides	0
2825.50.00.00	- Copper oxides and hydroxides	3.2
2825.60.00.00	- Germanium oxides and zirconium dioxide	7
2825.70.00.00	- Molybdenum oxides and hydroxides	5.3
2825.80.00.00	- Antimony oxides	11
2825.90	*- Other:*	
	- - Calcium oxide, hydroxide and peroxide:	
2825.90.11.00	- - - Calcium hydroxide, of a purity of 98% or more calculated on the dry weight, in the form of particles of which - not more than 1% by weight have a particle-size exceeding 75 micrometres and - not more than 4% by weight have a particle-size of not less than 1.3 micrometres	4.6
2825.90.19.00	- - - Other	4.6
2825.90.20.00	- - Beryllium oxide and hydroxide	5.3
2825.90.30.00	- - Tin oxides	5.7
2825.90.40.00	- - Tungsten oxides and hydroxides	4.6
2825.90.50.00	- - Mercury oxides	4.1
2825.90.60.00	- - Cadmium oxide	11
2825.90.80.00	- - Other	11
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:**	
	- Fluorides:	
2826.11.00.00	- - Of ammonium or of sodium	10
2826.12.00.00	- - Of aluminium	5.3
2826.19.00.00	- - Other	5.3
2826.20.00.00	- Fluorosilicates of sodium or of potassium	12
2826.30.00.00	- Sodium hexafluoroaluminate (synthetic cryolite)	8

H.S. Code Number	Description	Import Duty
2826.90	*- Other:*	
2826.90.10.00	- - Dipotassium hexafluorozirconate	5
2826.90.90.00	- - Other	8
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:**	
2827.10.00.00	- Ammonium chloride	6.6
2827.20.00.00	- Calcium chloride	4.6
	- Other chlorides:	
2827.31.00.00	- - Of magnesium	4.6
2827.32.00.00	- - Of aluminium	6.6
2827.33.00.00	- - Of iron	2.1
2827.34.00.00	- - Of cobalt	10.4
2827.35.00.00	- - Of nickel	10.4
2827.36.00.00	- - Of zinc	6
2827.38.00.00	- - Of barium	5.5
2827.39	- - *Other:*	
2827.39.10.00	- - - Of tin	4.1
2827.39.90.00	- - - Other	6
	- Chloride oxides and chloride hydroxides:	
2827.41.00.00	- - Of copper	3.2
2827.49	- - *Other:*	
2827.49.10.00	- - - Of lead	3.2
2827.49.90.00	- - - Other	5.3
	- Bromides and bromide oxides:	
2827.51.00.00	- - Bromides of sodium or of potassium	6.9
2827.59.00.00	- - Other	5.5
2827.60.00.00	- Iodides and iodide oxides	6.9
28.28	**Hydrochlorites; commercial calcium hypochlorite; chlorites; hypobromites:**	
2828.10.00.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5.5
2828.90.00.00	- Other	5.5

H.S. Code Number	Description	Import Duty
28.29	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates:**	
	- Chlorates:	
2829.11.00.00	- - Of sodium	8
2829.19.00.00	- - Other	5.5
2829.90	*- Other:*	
2829.90.10.00	- - Perchlorates	4.8
2829.90.40.00	- - Bromates of potassium or of sodium	6.9
2829.90.80.00	- - Other	6.9
28.30	**Sulphides; polysulphides:**	
2830.10.00.00	- Sodium sulphides	6.9
2830.20.00.00	- Zinc sulphide	6.9
2830.30.00.00	- Cadmium sulphide	6.9
2830.90	*- Other:*	
2830.90.11.00	- - Sulphides of calcium, of antimony or of iron	4.6
2830.90.80.00	- - - Other	6.9
28.31	**Dithionites and sulphoxylates:**	
2831.10.00.00	- Of sodium	12
2831.90.00.00	- Other	12
28.32	**Sulphites; thiosulphates:**	
2832.10.00.00	- Sodium sulphites	5.5
2832.20.00.00	- Other sulphites	8
2832.30.00.00	- Thiosulphates	8
28.33	**Sulphates; alums; peroxosulphates (persulphates):**	
	- Sodium sulphates:	
2833.11.00.00	- - Disodium sulphate	5.5
2833.19.00.00	- - Other	5.5
	- Other sulphates:	

H.S. Code Number	Description	Import Duty
2833.21.00.00	- - Of magnesium	9
2833.22.00.00	- - Of aluminium	9
2833.23.00.00	- - Of chromium	9
2833.24.00.00	- - Of nickel	5
2833.25.00.00	- - Of copper	3.2
2833.26.00.00	- - Of zinc	9
2833.27.00.00	- - Of barium	9
2833.29	- - *Other:*	
2833.29.10.00	- - - Of cadmium	7.2
2833.29.30.00	- - - Of cobalt; of titanium	5.3
2833.29.50.00	- - - Of iron	5
2833.29.70.00	- - - Of mercury; of lead	4.6
2833.29.90.00	- - - Other	5.3
2833.30	- *Alums:*	
2833.30.00.10	- - Aluminium ammonium bis (sulphate)	6
2833.30.00.90	- - Other	10
2833.40.00.00	- Peroxosulphates (persulphates)	6.3
28.34	**Nitrites; nitrates:**	
2834.10.00.00	- Nitrites	7
	- *Nitrates:*	
2834.21.00.00	- - Of potassium	8
2834.22.00.00	- - Of bismuth	3
2834.29	- - *Other:*	
2834.29.20.00	- - - Of barium; of beryllium; of cadmium; of cobalt; of nickel; of lead	8
2834.29.30.00	- - - Of copper; of mercury	4.6
2834.29.90.00	- - - Other	3
28.35	**Phosphates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:**	
2835.10.00.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	6
	- *Phosphates:*	

H.S. Code Number	Description	Import Duty
2835.22.00.00	- - Of mono- or disodium	5.5
2835.23.00.00	- - Of trisodium	10
2835.24.00.00	- - Of potassium	10
2835.25	- - *Of calcium hydrogenorthophosphate ("dicalcium phosphate"):*	
2835.25.10.00	- - - With a fluorine content of less than 0.005% by weight on the dry anhydrous product	10
2835.25.90.00	- - - With a fluorine content of 0.005% or more but less than 0.2% by weight on the dry anhydrous product	10
2835.26	- - *Other phosphates of calcium:*	
2835.26.10.00	- - - With a fluorine content of less than 0.005% by weight on the dry anhydrous product	10
2835.26.90.00	- - - With a fluorine content of 0.005% or more but less than 0.2% by weight on the dry anhydrous product	10
2835.29	- - *Other:*	
2835.29.10.00	- - - Of triammonium	10
2835.29.90.00	- - - Other	10
	- *Polyphosphates:*	
2835.31.00.00	- - Sodium triphosphate (sodium tripolyphosphate)	5.5
2835.39	- - *Other:*	
2835.39.00.10	- - - Of ammonium	6.6
2835.39.00.90	- - Other	10
28.36	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate:**	
2836.10.00.00	- Commercial ammonium carbonate and other ammonium carbonates	6
2836.20.00.00	- Disodium carbonate	5.5
2836.30.00.00	- Sodium hydrogencarbonate (sodium bicarbonate)	10
2836.40.00.00	- Potassium carbonates	5.5
2836.50.00.00	- Calcium carbonate	5
2836.60.00.00	- Barium carbonate	8
2836.70.00.00	- Lead carbonate	8
	- *Other:*	
2836.91.00.00	- - Lithium carbonates	5.5

H.S. Code Number	Description	Import Duty
2836.92.00.00	- - Strontium carbonate	8
2836.99	- - *Other:*	
	- - - *Carbonates:*	
2836.99.11.00	- - - - Of magnesium; of copper	3.7
2836.99.18.00	- - - - Other	8
2836.99.90.00	- - - Peroxocarbonates (percarbonates)	6.6
28.37	**Cyanides, cyanide oxides and complex cyanides:**	
	- *Cyanides and cyanide oxides:*	
2837.11.00.00	- - Of sodium	6.9
2837.19.00.00	- - Other	6.2
2837.20.00.00	- Complex cyanides	12
28.38 00.00.00	**Fulminates, cyanates and thiocyanates**	6.3
28.39	**Silicates; commercial alkali metal silicates:**	
	- *Of sodium:*	
2839.11.00.00	- - Sodium metasilicates	5
2839.19.00.00	- - Other	5
2839.20.00.00	- Of potassium	5
2839.90.00.00	- Other	5
28.40	**Borates; peroxoborates (perborates):**	
	- *Disodium tetraborate (refined borax):*	
2840.11.00.00	- - Anhydrous	3.7
2840.19	- - *Other:*	
2840.19.10.00	- - - Disodium tetraborate pentahydrate	5.3
2840.19.90.00	- - - Other	5.3
2840.20	- *Other borates:*	
2840.20.10.00	- - Borates of sodium, anhydrous	3.7
2840.20.90.00	- - Other	5.3
2840.30.00.00	- Peroxoborates (perborates)	6.9

H.S. Code Number	Description	Import Duty
28.41	**Salts of oxometallic or peroxometallic acids:**	
2841.10.00.00	- Aluminates	6.9
2841.20.00.00	- Chromates of zinc or of lead	13
2841.30.00.00	- Sodium dichromate	12.4
2841.40.00.00	- Potassium dichromate	7.6
2841.50.00.00	- Other chromates and dichromates; peroxochromates	13
	- *Manganites, manganates and permanganates:*	
2841.61.00.00	- - Potassium permanganate	6.9
2841.69.00.00	- - Other	6.9
2841.70.00.00	- Molybdates	6.6
2841.80.00.00	- Tungstates (wolframates)	6.3
2841.90	- *Other:*	
2841.90.10.00	- - Antimonates	6.6
2841.90.30.00	- - Zincates and vanadates	4.6
2841.90.90.00	- - Other	6.3
28.42	**Other salts of inorganic acids or peroxoacids, excluding azides:**	
2842.10.00.00	- Double or complex silicates	6
2842.90	- *Other:*	
2842.90.10.00	- - Salts, double salts or complex salts of selenium or tellurium acids	5.3
2842.90.90.00	- - Other	6.2
	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	- *Colloidal precious metals:*	
2843.10.10.00	- - Silver	5.3
2843.10.90.00	- - Other	3.7
	- *Silver compounds:*	
2843.21.00.00	- - Silver nitrate	6

H.S. Code Number	Description	Import Duty
2843.29.00.00	- - Other	6
2843.30.00.00	- Gold compounds	3
2843.90	*- Other compounds; amalgams:*	
2843.90.10.00	- - Amalgams	5.3
2843.90.90.00	- - Other	5.3
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	*- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds (Eurotom):*	
	- - Natural uranium:	
2844.10.10.00	- - - Crude; waste and scrap (Euratom)	0
2844.10.30.00	- - - Worked (Euratom):	0
2844.10.50.00	- - Ferro-uranium	0
2844.10.90.00	- - Other (Euratom)	0
2844.20	*- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products (Euratom):*	
	- - Uranium enriched in U235 and its compounds; alloys, dispersions (including cermets); ceramic products and mixtures containing uranium enriched in U235 or compounds of these products, of a U235 content of:	
2844.20.25.00	- - - Ferro-uranium	0
2844.20.35.00	- - - Other (Euratom)	0
	- - Plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing plutonium or compounds of these products:	
	- - - Mixtures of uranium and plutonium:	
2844.20.51.00	- - - - Ferro-uranium	0
2844.20.59.00	- - - - Other (Euratom)	0
2844.20.99.00	- - - Other	0

H.S. Code Number	Description	Import Duty
2844.30	*- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:*	
	- - Uranium depleted in U235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235 or compounds of this product:	
2844.30.11.00	- - - Cermets	7.5
2844.30.19.00	- - - Other	2.9
	- - Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product:	
2844.30.51.00	- - - Cermets	7.5
	- - - Other (Euratom):	
2844.30.55.00	- - - - Crude, waste and scrap	0
	- - - - Worked:	
2844.30.61.00	- - - - - Bars, rods, angles, shapes and sections, sheets and strips	0
2844.30.69.00	- - - - - Other	0
	- - Compounds of uranium depleted in U235 or of thorium, whether or not mixed together (Euratom):	
2844.30.91.00	- - - Of thorium or of uranium depleted in U 235, whether or not mixed together (Euratom), other than thorium salts	0
2844.30.99.00	- - - Other	0
2844.40	*- Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10.00.00, 2844.20 11.00 to 2099.00 or 2844.30.11.00 to 30.90.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:*	
2844.40.10.00	- - Uranium derived from U 233 and its compounds; alloys dispersions (including cermets), ceramic products and mixtures and compounds derived from U 233 or compounds of this product	0
	- - Other:	
2844.40.20.00	- - - Artificial radioactive isotopes (Euratom)	0
2844.40.30.00	- - - Compounds of artificial radioactive isotopes (Euratom)	0
2844.40.80.00	- - - Other	0
2844.50.00.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)	0

H.S. Code Number	Description	Import Duty
28.45	**Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:**	
2845.10.00.00	- Heavy water (deuterium oxide) (Euratom)	10
2845.90	*- Other:*	
2845.90.10.00	- - Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (Eurotom)	10
2845.90.90.00	- - Other	6
28.46	**Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals:**	
2846.10.00.00	- Cerium compounds	3.2
2846.90.00.00	- Other	3.2
28.47 00.00.00	**Hydrogen peroxide, whether or not solidified with urea**	6.9
28.48 00.00.00	**Phosphides, whether or not chemically defined, excluding ferrophosphorus**	6.6
28.49	**Carbides, whether or not chemically defined:**	
2849.10.00.00	- Of calcium	8.1
2849.20.00.00	- Of silicon	5.5
2849.90	*- Other:*	
2849.90.10.00	- - Of boron	4.1
2849.90.30.00	- - Of tungsten	8
2849.90.50.00	- - Of aluminium; of chromium; of molybdenum; of vanadium; of tantalum; of titanium	8
2849.90.90.00	- - Other	5.3
28.50	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49:**	
2850.00.20.00	- Hydrides; nitrides	4.6
2850.00.50.00	- Azides	6.3

H.S. Code Number	Description	Import Duty
2850.00.70.00	- Silicides	8.8
2850.00.90.00	- Borides	5.3
28.51	**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:**	
2851.00.10.00	- Distilled and conductivity water and water of similar purity	2.7
2851.00.30.00	- Liquid air (whether or not rare gases have been removed); compressed air	4.1
2851.00.50.00	- Cyanogen chloride	6
2851.00.80.00	- Other	6

CHAPTER 29

ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
   (a) Separate chemically defined organic compounds, whether or not containing impurities;
   (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
   (c) The products of headings Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No.29.41, whether or not chemically defined;
   (d) The products mentioned in (a), (b) or (c) above dissolved in water;
   (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
   (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
   (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
   (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:
   (a) Goods of heading No. 15.04 or crude glycerol of heading No. 15.20;
   (b) Ethyl alcohol (heading No. 22.07 or 22.08);
   (c) Methane or propane (heading No. 27.11);
   (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
   (e) Urea (heading No. 31.02 or 31.05);
   (f) Colouring matter of vegetable or animal origin (heading No. 32.03); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) and dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
   (g) Enzymes (heading No. 35.07);
   (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquified-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm^3 (heading No. 36.06);
   (ij) Products put up as charges for fire extinguishers or put up in fire extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; or
   (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

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

4. In headings Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives, includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
   Nitro and nitroso groups are not to be taken as "nitrogen functions" for the purpose of heading No. 29.29.

   For the purposes of headings Nos. 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 Nos. 29.05 to 29.20.

5. (a) The esters of acid function organic compounds of sub Chapters I to VII with organic compounds of these sub Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub Chapter.
   (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-Chapter I to X or heading No.29.42, are to be classified in the heading appropriate to the organic compound; and
      (2) Salts formed between organic compounds of sub Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
   (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 29.05).
   (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

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

   Heading No. 29.30 (organo sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of 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.

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.

ADDITIONAL NOTE

1. For the purposes of subheading 2937.22.00.00, the expression 'adrenal cortical hormones' means natural adrenal cortical hormones, or those reproduced by synthesis, and their derivatives, provided that the latter retain hormonal activity.

H.S. Code Number	Description	Import Duty
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	**Acyclic hydrocarbons:**	
2901.10	*- Saturated:*	
2901.10.10.00	- - For use as power or heating fuels	12
2901.10.90.00	- - For other purposes	0
	- Unsaturated:	
2901.21	*- - Ethylene:*	
2901.21.10.00	- - - For use as a power or heating fuel	0
2901.21.90.00	- - - For other purposes	0
2901.22	*- - Propene (propylene):*	
2901.22.10.00	- - - For use as a power or heating fuel	0
2901.22.90.00	- - - For other purposes	0
2901.23	*- - Butene (butylene) and isomers thereof:*	
	- - - But-1-ene and but-2-ene:	
2901.23.11.00	- - - - For use as power or heating fuels	0
2901.23.19.00	- - - - For other purposes	0
	- - - Other:	
2901.23.91.00	- - - - For use as power or heating fuels	0
2901.23.99.00	- - - - For other purposes	0
2901.24	*- - Buta-1, 3-diene and isoprene:*	
	- - - Buta-1, 3-diene:	
2901.24.11.00	- - - - For use as a power or heating fuel	0
2901.24.19.00	- - - - For other purposes	0
	- - - Isoprene:	
2901.24.91.00	- - - - For use as a power or heating fuel	0
2901.24.99.00	- - - - For other purposes	0
2901.29	*- - Other*	
2901.29.20.00	- - - For use as power or heating fuels	0
2901.29.80.00	- - - For other purposes	0

H.S. Code Number	Description	Import Duty
29.02	**Cyclic hydrocarbons:**	
	- Cyclanes, cyclenes and cycloterpenes:	
2902.11	*- - Cyclohexane:*	
2902.11.10.00	- - - For use as a power or heating fuel	0
2902.11.90.00	- - - For other purposes	0
2902.19	*- - Other:*	
2902.19.10.00	- - - Cycloterpenes	6
2902.19.30.00	- - - Azulene and its alkyl derivatives	7.1
	- - - Other:	
2902.19.91.00	- - - - For use as power or heating fuels	0
2902.19.99.00	- - - - For other purposes	0
2902.20	*- Benzene:*	
2902.20.10.00	- - For use as a power or heating fuel	8
2902.20.90.00	- - For other purposes	0
2902.30	*- Toluene:*	
2902.30.10.00	- - For use as a power or heating fuel	8
2902.30.90.00	- - For other purposes	0
	- Xylenes:	
2902.41.00.00	- - *o*-Xylene	0
2902.42.00.00	- - *m*-Xylene	0
2902.43.00.00	- - *p*-Xylene	0
2902.44	*- - Mixed xylene isomers:*	
2902.44.10.00	- - - For use as power or heating fuels	8
2902.44.90.00	- - - For other purposes	0
2902.50.00.00	- Styrene	6
2902.60.00.00	- Ethylbenzene	4.6
2902.70.00.00	- Cumene	8
2902.90	*- Other:*	
2902.90.10.00	- - Naphthalene and anthracene	2.5
2902.90.30.00	- - Biphenyl and terphenyls	6.9
2902.90.50.00	- - Vinyltoluenes	6.3
2902.90.60.00	- - 1,3-Disopropylbenzene	6.3
2902.90.80.00	- - Other	6.3

H.S. Code Number	Description	Import Duty
29.03	**Halogenated derivatives of hydrocarbons:**	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11.00.00	- - Chloromethane (methyl chloride) and chloroethane (ethly chloride)	12
2903.12.00.00	- - Dichloromethane (methylene chloride)	6.2
2903.13.00.00	- - Chloroform (trichloromethane)	12
2903.14.00.00	- - Carbon tetrachloride	12
2903.15.00.00	- - 1, 2-Dichloroethane (ethylene dichloride)	12
2903.16.00.00	- - 1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes	12
2903.19	- - *Other:*	
2903.19.10.00	- - - 1, 1, 1-Trichloroethane (methylchloroform)	12
2903.19.90.00	- - - Other	12
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21.00.00	- - Vinyl chloride (chloroethylene)	12
2903.22.00.00	- - Trichloroethylene	12
2903.23.00.00	- - Tetrachloroethylene (perchloroethylene)	12
2903.29.00.00	- - Other	12
2903.30	*- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:*	
	- - *Bromides:*	
2903.30.33.00	- - - Bromomethane (methyl bromide)	8.6
2903.30.35.00	- - - Dibromomethane	8.6
2903.30.36.00	- - - Other	8.6
	- - *Fluorides and iodides:*	
2903.30.80.10	- - - Iodides	8.4
2903.30.80.90	- - - Other	7.6
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.41.00.00	- - Trichlorofluoromethane	7.4
2903.42.00.00	- - Dichlorodifluoromethane	7.4
2903.43.00.00	- - Trichlorotrifluoroethanes	7.4
2903.44	- - *Dichlorotetrafluoroethanes and chloropentafluoroethane:*	

H.S. Code Number	Description	Import Duty
2903.44.10.00	- - - Dichlorotetrafluoroethanes	7.4
2903.44.90.00	- - - Chloropentafluoroethane	7.4
2903.45	*- - Other derivatives perhalogenated only with fluorine and chlorine:*	
2903.45.10.00	- - - Chlorotrifluoromethane	7.4
2903.45.15.00	- - - Pentachlorofluoroethane	7.4
2903.45.20.00	- - - Tetrachlorodifluoroethanes	7.4
2903.45.25.00	- - - Heptachlorofluoropropanes	7.4
2903.45.30.00	- - - Hexachlorodifluoropropanes	7.4
2903.45.35.00	- - - Pentachlorotrifluoropropanes	7.4
2903.45.40.00	- - - Tetrachlorotetrafluoropropanes	7.4
2903.45.45.00	- - - Trichloropentafluoropropanes	7.4
2903.45.50.00	- - - Dichlorohexafluoropropanes	7.4
2903.45.55.00	- - - Chloroheptafluoropropanes	7.4
2903.45.90.00	- - - Other	7.4
2903.46	*- - Bromochlorodifluoromethanes, bromotrifluoromethane and dibromotetrafluoroethanes:*	
2903.46.10.00	- - - Bromochlorodifluoromethane	7.4
2903.46.20.00	- - - Bromotrifluoromethane	7.4
2903.46.90.00	- - - Dibromotetrafluoroethanes	7.4
2903.47.00.00	- - Other perhalogenated derivatives	7.4
2903.49	*- - Other:*	
	- - - Halogenated only with fluorine and chlorine:	
2903.49.10.00	- - - - Of methane, ethane or propane	7.4
2903.49.20.00	- - - - Other	7.4
	- - - Halogenated only with fluorine and bromine:	
2903.49.30.00	- - - - Of methane, ethane or propane	7.4
2903.49.40.90	- - - - Other	7.4
2903.49.80.00	- - - Other	7.4
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.51.00.00	- - 1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	7.4
2903.59	*- - Other:*	
2903.59.10.00	- - - 1, 2-Dibromo-4-(1,2-dibromoethyl)cyclohexane	7.4

H.S. Code Number	Description	Import Duty
2903.59.30.00	- - - Tetrabromocyclooctanes	7.4
2903.59.90.00	- - - Other	7.4
	- Halogenated derivatives of aromatic hydrocarbons:	
2903.61.00.00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	7.6
2903.62.00.00	- - Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl)ethane)	7.6
2903.69	*- - Other:*	
2903.69.10.00	- - - 2, 3, 4, 5, 6-Pentabromoethylbenzene	7.6
2903.69.90.00	- - - Other	7.6
29.04	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:**	
2904.10.00.00	- Derivatives, containing only sulpho groups, their salts and ethyl esters	5.5
2904.20.00.00	- Derivatives containing only nitro or only nitroso groups	8
2904.90	*- Other:*	
2904.90.20.00	- - Sulphohalogenated derivatives	8.1
2904.90.40.00	- - Trichloronitromethane (chloropicrin)	11
2904.90.50.00	- - Other	11
	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:	
2905.11.00.00	- - Methanol (methyl alcohol)	13
2905.12.00.00	- - Propan -1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5.5
2905.13.00.00	- - Butan-1-ol (n-butyl alcohol)	6.6
2905.14	*- - Other butanols:*	
2905.14.10.00	- - - 2-Methylpropan-2-ol) (tert-butyl alcohol)	6.6
2905.14.90.00	- - - Other	11
2905.15.00.00	- - Pentanol (amyl alcohol) and isomers thereof	8

H.S. Code Number	Description	Import Duty
2905.16	- - *Octanol (octyl alcohol) and isomers thereof:*	
2905.16.10.00	- - - 2-Ethylhexan-1-ol	7.9
2905.16.20.00	- - - Octan-2-ol	7.9
2905.16.80.00	- - - Other	7.9
2905.17.00.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-l-ol (cetyl alcohol) and octadecan-l-ol (stearyl alcohol)	7.9
2905.19	- - *Other:*	
2905.19.00.10	- - - Metal alcoholates	10
2905.19.00.90	- - - Other	7.9
	- *Unsaturated monohydric alcohols:*	
2905.22	- - *Acyclic terpene alcohols:*	
2905.22.10.00	- - - Geraniol, citranellol, linalol, rhodinol and nerol	6.9
2905.22.90.00	- - - Other	6.9
2905.29	- - *Other:*	
2905.29.10.00	- - - Allyl alcohol	6.6
2905.29.90.00	- - - Other	6.9
	- *Diols:*	
2905.31.00.00	- - Ethylene glycol (ethanediol)	13
2905.32.00.00	- - Propylene glycol (propane-1, 2-diol)	13
2905.39	- - *Other:*	
2905.39.10.00	- - - 2-Methylpentane-2, 4-diol (hexylene glycol)	13
2905.39.20.00	- - - Butane 1,3-diol	13
2905.39.30.00	- - - 2, 4, 7, 9-Tetramethyldec-5-yne-4, 7-diol	13
2905.39.80.00	- - - Other	13
	- *Other polyhydric alcohols*:	
2905.41.00.00	- - 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	13
2905.42.00.00	- - Pentaerythritol	13
2905.43.00.00	- - Mannitol	12
2905.44	- - *D-glucitol (sorbitol):*	
	- - - *In aqueous solution:*	
2905.44.11.00	- - - - Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	12
2905.44.19.00	- - - - Other	12

H.S. Code Number	Description	Import Duty
	- - - Other:	
2905.44.91.00	- - - - Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	12
2905.44.99.00	- - - - Other	12
2905.45.00.00	- - Glycerol	6
2905.49	*- - Other:*	
2905.49.10.00	- - - Triols; tetrols	13
	- - - Other:	
	- - - - Esters of glycerol formed with acid-function compounds of heading No. 29.04:	
2905.49.51.00	- - - - - With sulphohalogenated derivatives	6.6
2905.49.59.00	- - - - - Other	6.6
2905.49.90.00	- - - - Other	6.6
2905.50	*- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:*	
2905.50.20.00	- - Of monohydric alcohols	7.9
	- - Of polyhydric alcohols:	
2905.50.91.00	- - - 2, 2-Bis(bromomethyl) propanediol	7.6
2905.50.99.00	- - - Other	7.6
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:**	
	- Cyclanic, cyclenic or cycloterpenic:	
2906.11.00.00	- - Menthol	8.5
2906.12.00.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	8
2906.13	*- - Sterols and inositols:*	
2906.13.10.00	- - - Sterols	6.6
2906.13.90.00	- - - Inositols	6.6
2906.14.00.00	- - Terpineols	5.5
2906.19.00.00	- - Other	7.1
	- Aromatic:	
2906.21.00.00	- - Benzyl alcohol	7.4
2906.29.00.00	- - Other	7.4

H.S. Code Number	Description	Import Duty
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07	**Phenols and phenol-alcohols:**	
	- Monophenols:	
2907.11.00.00	- - Phenol (hydroxybenzene) and its salts	3
2907.12.00.00	- - Cresols and their salts	2.1
2907.13.00.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	7.4
2907.14.00.00	- - Xylenols and their salts	2.1
2907.15	*- - Naphthols and their salts:*	
2907.15.10.00	- - - 1-Naphthol	14
2907.15.90.00	- - - Other	14
2907.19.00.00	- - Other	7.4
	- Polyphenols:	
2907.21.00.00	- - Resorcinol and its salts	7.4
2907.22	*- - Hydroquinone (quinol) and its salts:*	
2907.22.10.00	- - -Hydroquinone (quinol)	7.6
2907.22.90.00	- - - Other	6.9
2907.23.00.00	- - 4, 4'-Isopropylidenediphenol (bisphenos A, diphenylolpropane) and its salts	6.9
2907.29.00.00	- - Other	6.9
2907.30.00.00	- Phenol-alcohols	7.6
29.08	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:**	
2908.10.00.00	- Derivatives containing only halogen substitutes and their salts	6.9
2908.20.00.00	- Derivatives containing only sulpho groups, their salts and esters	7.6
2908.90.00.00	- Other	5.5

H.S. Code Number	Description	Import Duty
	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 ether and their halgenated, sulphonated, nitrated or nitrosated derivatives:	
2909.11.00.00	- - Diethyl ether	5.5
2909.19.00.00	- - Other	7.4
2909.20.00.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	7.4
2909.30	*- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:*	
2909.30.10.00	- - Diphenyl ether	12
	- - Brominated derivatives:	
2909.30.31.00	- - - Pentabromodiphenloxyde; tetradecabromodiphenoxybenzene	7.1
2909.30.35.00	- - - 1, 2-Bis(2, 4, 6-Tribomophenoxy) ethane, for the manufacture of acrylonitrile-butadiene-styrene (ABS)	7.1
2909.30.38.00	- - - Other	7.1
2909.30.90.00	- - Other	7.1
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41.00.00	- - 2, 2'-Oxydiethanol (diethylene glycol, digol)	8
2909.42.00.00	- - Monomethyl ethers of ethylene glycol or of diethylene glycol	8
2909.43.00.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	8
2909.44.00.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	8
2909.49	*- - Other:*	
	- - - Acyclic	

H.S. Code Number	Description	Import Duty
2909.49.11.00	- - - - 2-(2-Chloroethoxy) ethanol	8
2909.49.19.00	- - - - Other	8
2909.49.90.00	- - - Cyclic	6.6
2905.50	*- Ether-phenols, ether-alcohol-phenols and their halogenated, suphonated, nitrated or nitrosated derivatives:*	
2909.50.10.00	- - Guaiacol and guaiacolsulphonates of potassium	11
2909.50.90.00	- - Other	6.9
2909.60.00.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	6.6
29.10	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**	
2910.10.00.00	- Oxirane (ethylene oxide)	7.9
2910.20.00.00	- Methyloxirane (propylene oxide)	7.9
2910.30.00.00	- 1-Chloro-2, 3-epoxypropane (epichlorohydrin)	12
2910.90.00.00	- Other	5.5
29.11 00.00.00	**Acetals and hemiacetals whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	5
	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:	
2912.11.00.00	- - Methanal (formaldehyde)	5.5
2912.12.00.00	- - Ethanal (acetaldehyde)	19.2
2912.13.00.00	- - Butanal (butyraldehyde, normal isomer)	7.8
2912.19.00.00	- - Other	7.1
	- Cyclic aldehydes without other oxygen function:	
2912.21.00.00	- - Benzaldehyde	7.1
2912.29.00.00	- - Other	7.1

H.S. Code Number	Description	Import Duty
2912.30.00.00	- Aldehyde-alcohols	7.1
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41.00.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.5
2912.42.00.00	- - Ethylvanillin (3-athoxy-4-hydroxybenzaldehyde)	8
2912.49.00.00	- - Other	6.9
2912.50.00.00	- Cyclic polymers of aldehydes	7.4
2912.60.00.00	- Paraformaldehydes	7.6
29.13 00.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12**	7.1
	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:	
2914.11.00.00	- - Acetone	5.5
2914.12.00.00	- - Butanone (methyl ethyl ketone)	5.5
2914.13.00.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	6.6
2914.19	- - *Other:*	
2914.19.10.00	- - - 5-Methylhexan-2-one	6.6
2914.19.90.00	- - - Other	6.6
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.21.00.00	- - Camphor	7.1
2914.22.00.00	- - Cyclohexanone and methylcyclohexanones	6.9
2914.23.00.00	- - Ionones and methylionones	6.9
2914.29.00.00	- - Other	6.9
	- Aromatic ketones without other oxygen function:	
2914.31.00.00	- - Phenylacetone (phenylpropan-2-one)	7.6
2914.39.00.00	- - Other	7.6
2914.40	*- Ketone-alcohols and ketone-aldehydes:*	

H.S. Code Number	Description	Import Duty
2914.40.10.00	- - 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	7
2914.40.90.00	- - Other	3
2914.50.00.00	- Ketone-phenols and ketones with other oxygen function	7.6
	- Quinones:	
2914.61.00.00	- - Anthraquinone	7.4
2914.69	- - Other:	
2914.69.10.00	- - - 1,4-Naphthoquinone	7.4
2914.69.90.00	- - - Other	7.4
2914.70	*- Halogenated, sulphonated, nitrated or nitrosated derivatives:*	
2914.70.10.00	- - 4'-tert-Butyl-2', 6'-dimethyl-3', 5'-dinitroacetophenone (musk ketone)	11.2
2914.70.90.00	- - Other	7.1
	VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.15	**Saturated acycylic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:**	
	- Formic acid, its salts and esters:	
2915.11.00.00	- - Formic acid	7.8
2915.12.00.00	- - Salts of formic acid	7.8
2915.13.00.00	- - Esters of formic acid	7.8
	- Acetic acid and its salts; acetic anhydride:	
2915.21.00.00	- - Acetic acid	6.6
2915.22.00.00	- - Sodium acetate	15.2
2915.23.00.00	- - Cobalt acetates	11
2915.24.00.00	- - Acetic anhydrides	8
2915.29.00.00	- - Other	7.4
	- Esters of acetic acid:	
2915.31.00.00	- - Ethyl acetate	7.3
2915.32.00.00	- - Vinyl acetate	11.5

H.S. Code Number	Description	Import Duty
2915.33.00.00	- - *n*-Butyl acetate	5.5
2915.34.00.00	- - Isobutyl acetate	5.5
2915.35.00.00	- - 2-Ethoxyethyl acetate	7.4
2915.39	- - *Other:*	
2915.39.10.00	- - - Propyl acetate and isopropyl acetate	7.3
2915.39.30.00	- - - Methyl acetate, pentyl acetate (amyl acetate), isopentyl acetate (isoamyl acetate) and glycerol acetates	5.5
2915.39.50.00	- - - p-Toloyl acetate, phenylpropyl acetates, benzyl acetate, rhodinyl acetate, santalyl acetate and the acetates of phenylethane-1, 2-diol	5.5
2915.39.90.00	- - - Other	5.5
2915.40.00.00	- Mono-, de- or trichloroacetic acids, their salts and esters	7.1
2915.50.00.00	- Propionic acid, its salts and esters	4.2
2915.60	- *Butyric acids, valeric acids, their salts and esters:*	
2915.60.11.00	- - - 1-Isopropyl-2,2-dimethyltrimethylene	0
2915.60.19.00	- - - Other	5.5
2915.60.90.00	- - Valeric acids and their salts and esters	6.3
2915.70	- *Palmitic acid, stearic acid, their salts and esters:*	
2915.70.15.00	- - Palmitic acid	6.5
2915.70.20.00	- - Salts and esters of palmitic acid	6.5
2915.70.25.00	- - Stearic acid	5.5
2915.70.30.00	- - Salts of stearic acid	6
2915.70.80.00	- - Esters of stearic acid	6.5
2915.90	- *Other:*	
2915.90.10.00	- - Lauric acid	7.1
2915.90.20.00	- - Chloroformates	7.1
2915.90.80.00	- - Other	7.1
29.16	**Unsaturated acyclic monocarboxylic acids and 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	- - *Acrylic acid and its salts:*	

H.S. Code Number	Description	Import Duty
2916.11.10.00	- - - Acrylic acid	8
2916.11.90.00	- - - Salts of acrylic acid	10
2916.12	- - *Esters of acrylic acid:*	
2916.12.10.00	- - - Methyl acrylate	10
2916.12.20.00	- - - Ethyl acrylate	10
2916.12.90.00	- - - Other	10
2916.13.00.00	- - Methacrylic acid and its salts	7.4
2916.14	- - *Esters of methacrylic acid:*	
2916.14.10.00	- - - Methyl methacrylate	7.4
2916.14.90.00	- - - Other	7.4
2916.15.00.00	- - Oleic, linoleic or linolenic acids, their salts and esters	10
2916.19	- - *Other:*	
2916.19.10.00	- - - Undecenoic acids and their salts and esters	5.9
2916.19.30.00	- - - Hexa-2, 4-dienoic acid (sorbic acid)	8
2916.19.40.00	- - - Crotonic acide	0
2916.19.80.00	- - - Other	6.5
2916.20.00.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	7.4
	- *Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:*	
2916.31.00.00	- - Benzoic acid, its salts and esters	7.4
2916.32	- - *Benzoyl peroxide and benzoyl chloride:*	
2916.32.10.00	- - - Benzoyl peroxide	7.1
2916.32.90.00	- - - Benzoyl chloride	7.6
2916.34.00.00	- - Phenylacetic acid and its salts	7.8
2916.35.00.00	- - Esters of phenylacetic acid	7.8
2916.39.00.00	- - Other	6.5
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:*	
2917.11.00.00	- - Oxalic acid, its salts and esters	6.5

H.S. Code Number	Description	Import Duty
2917.12	*- - Adipic acid, its salts and esters:*	
2917.12.10.00	- - - Adipic acid and its salts	13
2917.12.90.00	- - - Esters of adipic acid	13
2917.13	*- - Azelaic acid, sebacic acid, their salts and esters:*	
2917.13.10.00	- - - Sebacic acid	6
2917.13.90.00	- - - Other	6
2917.14.00.00	- - Maleic anhydride	6.9
2917.19	*- - Other:*	
2917.19.10.00	- - - Malonic acid, its salts and esters	13
2917.19.90.00	- - - Other	6.3
2917.20.00.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxyacids and their derivatives	6
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.31.00.00	- - Dibutyl orthophthalates	13
2917.32.00.00	- - Dioctyl orthophthalates	13
2917.33.00.00	- - Dinonyl or didecyl orthophthalates	13
2917.34.00.00	- - Other esters of orthophthalic acid	13
2917.35.00.00	- - Phthalic anhydride	13
2917.36.00.00	- - Terephthalic acid and its salts	10
2917.37.00.00	- - Dimethyl terephthalate	10
2917.39	*- - Other:*	
	- - - Brominated derivatives:	
2917.39.11.00	- - - - Ester or anhydride of tetrabromophthalic	13
2917.39.19.00	- - - - Other	13
	- - - Other:	
2917.39.30.00	- - - - Benzene-1, 2-4-tricarboxylic acid	13
2917.39.40.00	- - - - Isophthaloyl dichloride, containing by weight 0.8% or less of terephthaloyl dichloride	13
2917.39.50.00	- - - - Naphthalene-1, 4, 5, 8-tetracarboxylic acid	13
2917.39.60.00	- - - - Tetrachlorophthalic anhydride	13
2917.39.70.00	- - - - Sodium 3, 5-bis (methoxycarbonyl) benzenesulphonate	13
2917.39.80.00	- - - Other	13

H.S. Code Number	Description	Import Duty
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:	
2918.11.00.00	- - Lactic acid, its salts and esters	6.5
2918.12.00.00	- - Tartaric acid	6.5
2918.13.00.00	- - Salts and esters of tartaric acid	6.5
2918.14.00.00	- - Citric acid	8.1
2918.15.00.00	- - Salts and esters of citric acid	6.5
2918.16.00.00	- - Gluconic acid, its salts and esters	8.6
2918.17.00.00	- - Phenylglycolic and (mandelic acid), its salts and esters	8
2918.19	- - *Other:*	
2918.19.10.00	- - - Malic acid, its salts and esters	6.5
2918.19.30.00	- - - Cholic acid, 3-a, 12-a-dihydroxy-5-ß-cholan-24-oic acid (deoxycholic acid), their salts and esters	6.3
2918.19.40.00	- - - 2, 2-Bis (hydroxymethyl) proponic acid	6.9
2918.19.99.00	- - - Other	6.9
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.21.00.00	- - Salicylic acid and its salts	6.5
2918.22.00.00	- - o-Acetylsalicylic acid, its salts and esters	12
2918.23	- - *Other esters of salicylic acid and their salts:*	
2918.23.10.00	- - - Methyl salicylate and phenyl salicylate (salol)	8.1
2918.23.90.00	- - - Other	6.5
2918.29	- - *Other:*	
2918.29.10.00	- - - Sulphosalicylic acids, hydroxynaphthoic acids; their salts and esters	7.6
2918.29.30.00	- - - 4-Hydroxybenzoic acid, its salts and esters	7.1
2918.29.50.00	- - - Gallic acid, its salts and esters	6.6
2918.29.90.00	- - - Other	7.4
2918.30.00.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	7.4

H.S. Code Number	Description	Import Duty
2918.90	*- Other:*	
2918.90.10.00	- - 2, 6-Dimethoxybenzoic acid	7.4
2918.90.20.00	- - Dicamba (ISO)	7.4
2918.90.30.00	- - Sodium phenoxyacetate	7.4
2918.90.90.00	- - Other	7.4
	VIII. ESTERS OF INORGANIC ACIDS 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:**	
2919.00.10.00	- Tributyl phosphates, triphenyl phosphate, tritolyl phosphates, trixylyl phosphates and tris (2-chloroethyl) phosphate	6.6
2919.00.90.00	- Other	7.4
29.20	**Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:**	
2920.10.00.00	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	7.4
2920.90	*- Other:*	
2920.90.10.00	- - Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5
2920.90.20.00	- - Dimethylphosphonate (dimethyl phosphite)	6.5
2920.90.30.00	- - Trimethyl phosphite (trimethoxyphosphine)	6.5
2920.90.40.00	- - Triethyl phosphite	6.5
2920.90.50.00	- - Diethyl phosphonate (diethyl hydrogenphosphite) (diethyl phosphie)	6.5
2920.90.85.00	- - Other products	6.5
	IX. NITROGEN-FUNCTION COMPOUNDS	
29.21	**Amine-function compounds:**	

H.S. Code Number	Description	Import Duty
	- Acyclic monoamines and their derivatives; salts thereof:	
2921.11	*- - Methylamine, di- or trimethylamine and their salts:*	
2921.11.10.00	- - - Methylamine, di- or trimethylamine	12
2921.11.90.00	- - - Salts	12
2921.12.00.00	- - Diethylamine and its salts	5.7
2921.19	*- - Other:*	
2921.19.10.00	- - - Triethylamine and its salts	6.5
2921.19.30.00	- - - Isopropylamine and its salts	6.5
2921.19.40.00	- - - 1, 1, 3, 3-Tetramethylbutylamine	0
2921.19.80.00	- - - Other	6.5
	- Acyclic polyamines and their derivatives; salts thereof:	
2921.21.00.00	- - Ethylenediamine and its salts	6
2921.22.00.00	- - Hexamethylenediamine and its salts	7.1
2921.29.00.00	- - Other	6
2921.30	*- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof:*	
2921.30.10.00	- - Cyclohexylamine and cyclohexyldimethylamine, and their salts	6.3
2921.30.91.00	- - Cyclohex-1, 3-ylenadiamine (1, 3-diaminocyclohexane)	7.1
2921.30.99.00	- - Other	7.1
	- Aromatic monoamines and their derivatives; salts thereof:	
2921.41.00.00	- - Aniline and its salts	12
2921.42	*- - Aniline derivatives and their salts:*	
2921.42.10.00	- - - Halogenated, sulphonated, nitrated and nitrosated derivatives and their salts	12
2921.42.90.00	- - - Other	7.1
2921.43.00.00	- - Toluidines and their derivatives; salts thereof	7.1
2921.44.00.00	- - Diphenylamine and its derivatives; salts thereof	7.1
2921.45.00.00	- - 1-Naphthylamine (a-naphthylamine), 2-naphthylamine (ß-naphthylamine) and their derivatives; salts thereof	7.1
2921.49	*- - Other:*	
2921.49.10.00	- - - Xylidines and their derivatives; salts thereof	6.5
2921.49.90.00	- - - Other	6.5
	- Aromatic polyamines and their derivatives; salts thereof:	

H.S. Code Number	Description	Import Duty
2921.51	*- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof:*	
	- - - o-, m-, p-Phenylenediamine, diaminotoluenes and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof:	
2921.51.11.00	- - - - *m*-Phenylenediamine, of a purity by weight of 99% or more and containing - 1% or less by weight of water - 200mg/kg or less of *o*-phenylenediamine and - 450mg/kg or less of p-phenylenediamine	6.6
2921.51.19.00	- - - - Other	6.6
2921.51.90.00	- - - Other	10
2921.59	- - Other:	
2921.59.10.00	- - - *m*-Phenylenebis (methylamine)	10
2921.59.20.00	- - - 2, 2-Dichloro-4, 4-methylenedianiline	10
2921.59.30.00	- - - 4, 4-Bi-*o*-toluidine	10
2921.59.40.00	- - - 1, 8-Naphthylenediamine	10
2921.59.90.00	- - - Other	10
29.22	**Oxygen-function amino-compounds:**	
	- Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
2922.11.00.00	- - Monoethanolamine and its salts	6.5
2922.12.00.00	- - Diethanolamine and its salts	7.1
2922.13	*- - Triethanolamine and its salts:*	
2922.13.10.00	- - - Triethanolamine	7.1
2922.13.90.00	- - - Salts of triethanolamine	7.1
2922.19	*- - Other:*	
2922.19.10.00	- - - N-Ethyldiethanolamine	6.5
2922.19.20.00	- - - 2, 2-Methyliminodiethanol (N-methyldiethanolamine)	6.5
2922.19.90.00	- - - Other	6.5
	- Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
2922.21.00.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	10

H.S. Code Number	Description	Import Duty
2922.22.00.00	- - Anisidines, dianisidines, phenetidines, and their salts	7.6
2922.29.00.00	- - Other	10
2922.30.00.00	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	6.5
	- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:	
2922.41.00.00	- - Lysine and its esters; salts thereof	6.3
2922.42.00.00	- - Glutamic acid and its salts	8.1
2922.43.00.00	- - Anthranilic acid and its salts	7.4
2922.49	*- - Other:*	
2922.49.10.00	- - - Glycine	6.6
2922.49.20.00	- - - ß-Alanine	7.4
2922.49.70.00	- - - Other	7.4
2922.50.00.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6.5
29.23	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:**	
2923.10.00.00	- Choline and its salts	7.4
2923.20.00.00	- Lecithins and other phosphoaminolipids	5.7
2923.90.00.00	- Other	6.5
29.24	**Carboxyamide -function compounds; amide-function compounds or carbonic acid:**	
2924.10.00.00	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	7.6
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	*- - Ureines and their drivatives; salts thereof:*	
2924.21.10.00	- - - Isoproturon (ISO)	6.5
	- - - Other:	
2924.21.90.10	- - - - Sweetening agents	6.9
2924.21.90.90	- - - - Other	6.5
2924.22.00.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	7.4
2924.29	*- - Other:*	

H.S. Code Number	Description	Import Duty
2924.29.10.00	- - - Lidocain (INN)	12
2924.29.30.00	- - - Paracetamol (INN)	7.4
2924.29.90.00	- - - Other	7.4
29.25	**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:**	
	- Imides and their derivatives; salts thereof:	
2925.11.00.00	- - Saccharin and its salts	6.9
2925.19	- - *Other:*	
2925.19.10.00	- - - 3, 3', 4, 4', 5, 5', 6, 6',-Octabromo-N, N'-ethylene-diphthalimide	7
2925.19.30.00	- - - N, N'-ethylenebis (4,5-dibromohexahydro-3,6-methanophthalimide)	7
2925.19.80.00	- - - Other	7
2925.20.00.00	- Imines and their derivatives; salts thereof	6.5
29.26	**Nitrile-function compounds:**	
2926.10.00.00	- Acrylonitrile	13
2926.20.00.00	- l-Cyanoguanidine (dicyandiamide)	13
2926.90	- *Other:*	
2926.90.20.00	- - Isophthanolitrile	13
2926.90.99.00	- - Other	13
29.27 00.00.00	**Diazo-, azo- and azoxy-compounds**	7.1
29.28	**Organic derivatives of hydrazine and hydroxylamine**	
2928.00.10.00	- *N, N*-Bis (2-methoxythyl) hydroxylamine	7.4
2928.00.90.00	- Other	7.4
29.29	**Compounds with other nitrogen-function:**	
2929.10	- *Isocyanates:*	
2929.10.10.00	- - Methylphenylene diisocyanates (toluene diisocyanates)	13
2929.10.90.00	- - Other	13
2929.90	- *Other:*	

H.S. Code Number	Description	Import Duty
2929.90.00.10	- - Calcium or sodium cyclamates	13
2929.90.00.90	- - Other	0
	X. ORGANO-INORGANIC COMPOUNDS, HETEOCYLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30	**Organo-sulphur compounds:**	
2930.10.00.00	- Dithiocarbamates (xanthates)	6.6
2930.20.00.00	- Thiocarbamates and dithiocarbamates	6.5
2930.30.00.00	- Thiuram mono-, di- or tetrasulphides	7.6
2930.40	*- Menthionine:*	
2930.40.10.00	- - Methionine (INN)	7.6
2930.40.90.00	- - Other	7.6
2930.90	*- Other:*	
2930.90.12.00	- - Cysteine	6.5
2930.90.14.00	- - Cystine	6.5
2930.90.15.00	- - Derivatives of cysteine of cystine	6.5
2930.90.20.00	- - Thiodiglycol (INN) (2, 2'-thiodiethanol)	0
2930.90.30.00	- - DL-2-hydroxy-4-(methylthio) butyric acid	0
2930.90.40.00	- - 2, 2' Thiodiethylbis [3-(3, 5-di-*tert*-butyl--4-hydroxyphenyl) propionate]	0
2930.90.50.00	- - Mixture of isomers consisting of 4-methyl-2, 6-bis-(methylthio)-*m*-Phenylenediamine and 2-methyl-4, 6-bis-(methylthio)-*m*-phenylenediamine	0
2930.90.70.00	- - Other	0
29.31	**Other organo-inorganic compounds:**	
2931.00.10.00	- Dimethyl methylphosphonate	7.6
2931.00.20.00	- Methylphosphonoyl difluoride (methylphosphonic difluoride)	7.6
2931.00.30.00	- Methlphosphonoyl dichloride (methylphosphonic dichloride)	7.6
2931.00.95.00	- Other	7.6

H.S. Code Number	Description	Import Duty
29.32	**Heterocyclic compounds with oxygen hetero-atom(s) only:**	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11.00.00	- - Tetrahydrofuran	8
2932.12.00.00	- - 2-Furaldehyde (furfuraldehyde)	6.5
2932.13.00.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	7.4
2932.19.00.00	- - Other	8
	- Lactones:	
2932.21.00.00	- - Coumarin, methylcoumarins and ethylcoumarins	7.6
2932.29	- - *Other lactones:*	
2932.29.10.00	- - - Phenolphtalein	14
2932.29.20.00	- - - 1-Hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1*H*, 3*H*-benzo[isochromen-1-yl]-6-octadecyloxy-2-naphtoic acid	8
2932.29.30.00	- - - 3'-Chloro-6'-cyclohexylaminospiro [isobenzofuran-1(3*H*), 9'-xant-hen]-3-one	8
2932.29.40.00	- - - 6'(*N*-Ethyl-p-toluidino)-2-methylspiro [isobenzofuran-1(3*H*), 9'-xant-hen]-3-one	8
2932.29.50.00	- - - Methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1*H*, 3*H*-naphtho 1, 8-*cd* pyran-1-yl] naphthalene-2-carboxylate	8
2932.29.80.00	- - - Other	8
	- Other:	
2932.91.00.00	- - Isosafrole	6.9
2932.92.00.00	- - 1-(1,3-Benzodioxol-5-yl) propan-2-one	6.9
2932.93.00.00	- - Piperonal	6.9
2932.94.00.00	- - Safrole	6.9
2932.99	- - *Other:*	
2932.99.10.00	- - - Benzofuran (coumarone)	6.9
2932.99.30.00	- - - Internal ethers	7.4
2932.99.50.00	- - - Epoxides with a four-membered ring	7.9
2932.99.70.00	- - - Other cyclic acetals and internal hemiacetals, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives	6.9
2939.99.80.00	- - - Other	8

H.S. Code Number	Description	Import Duty
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	*- - Phenazone (antipyrin) and its derivatives:*	
2933.11.10.00	- - - Propyphenazone (INN)	0
2933.11.90.00	- - - Other	8.1
2933.19	*- - Other:*	
2933.19.10.00	- - - Phenylbutazone	5.5
2933.19.90.00	- - - Other	8
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.21.00.00	- - Hydantoin and its derivatives	7.4
2933.29	*- - Other:*	
2933.29.10.00	- - - Naphazoline hydrochloride (INNM) and naphazoline nitrate (INNM); phentolamine(INN); tolazoline hydrochloride (INNM)	0
2933.29.90.00	- - - Other	6.5
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31.00.00	- - Pyridine and its salts	5.3
2933.32.00.00	- - Piperidine and its salts	8
2933.39	*- - Other:*	
2933.39.10.00	- - - Iproniazid (INN); ketobemidone hydrochloride (INNM); pyridostigmine bromide (INN)	5.5
2933.39.20.00	- - - 2, 3, 5, 6-Tetrachloropyridine	8
2933.39.25.00	- - - 3, 6-Dichloropyridine-2-carboxylic acid	8
2933.39.35.00	- - - 2-Hydroxyethylammonium-3, 6-dichloropyridine-2-carboxylate	8
2933.39.40.00	- - - 2-Butoxyethyl (3, 5, 6-trichloro-2-pyridyloxy) acetate	8
2933.39.45.00	- - - 3, 5-Dichloro-2, 4, 6-trifluoropyridine	8
2933.39.50.00	- - - Fluroxypyr (ISO), methyl ester	8
2933.39.55.00	- - - 4-Methylpyridine	8
2933.39.95.00	- - - Other	8
	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	

H.S. Code Number	Description	Import Duty
2933.40.10.00	- - Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	5.5
2933.40.30.00	- - Dextromethorphan (INN) and its salts	0
2933.40.90.00	- - Other	6.5
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.51	*- - Malonylurea (barbituric acid) and its derivatives; salts thereof:*	
	- - - Phenobarbital (INN), Barbital (INN), and their salts:	
2933.51.20.10	- - - Phenobarbital (INN) and its salts	17.5
2933.51.20.30	- - - Barbital (INN) and its salts	15.2
2933.51.90.00	- - - Other	7.4
2933.59	*- - Other:*	
2933.59.10.00	- - - Diazinon (ISO)	0
2933.59.20.00	- - - 1, 4-Diazobicyclo [2.2.2] octane (triethylenediamine)	0
2933.59.70.00	- - - Other	0
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61.00.00	- - Melamine	8
2933.69	*- - Other:*	
2933.69.10.00	- - - Atrazine (ISO); propazine (ISO); simazine (ISO); hexahydro-1, 3, 5- trinitro-1, 3, 5-triazine (hexagon, trimethylenetrinitramine)	5.5
2933.69.20.00	- - - Methenamine (INN) (hexamethylenetetramine)	14
2933.69.30.00	- - - 2, 6-Di-*tert*-butyl--4-[4, 6-bis(octylthio)-1, 3, 5-triazin-2-ylamino] phenol	8
2933.69.80.00	- - - Other	8
	- Lactams:	
2933.71.00.00	- - 6-Hexanelactam (e-caprolactam)	8
2933.79.00.00	- - Other lactams	6.5
2933.90	*- Other:*	
2933.90.20.00	- - Benzimidazole-2-thiol (mercaptobenzimidazole)	14
2933.90.40.00	- - Indole, 3-methylindole (skatole), 6-allyl-6, 7-dihydro-5H-dibenz[c,e]azepine (azapetine), chlordiazepoxide (INN), phenindamine (INN) and their salts ; imipramine hydro-chloride (INNM)	5.5

H.S. Code Number	Description	Import Duty
2933.90.50.00	- - Monoazepines	8
2933.90.60.00	- - Diazepines	8
2933.90.65.00	- - 2, 4-Di-*tert*-butyl-6-(5-chlorobenzotriatol-2-yl) phenol	8
2933.90.95.00	- - Other	8
29.34	**Nucleic acids and their salts; other heterocyclic compounds:**	
2934.10.00.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6.5
2934.20	*- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused:*	
2934.20.20.00	- - Di (benzothiazol-2-yl) disulphide; benzothiazole-2-thiol (mercaptobenzothiazol) and its salts	14
2934.20.80.00	- - Other	8
2934.30	*- Compounds containing a phenolthiazine ring-system (whether or not hydrogenated), not further fused:*	
2934.30.10.00	- - Thiethylperazine (INN); thioridazine (INN) and its salts	0
2934.30.90.00	- - Other	6.5
2934.90	*- Other:*	
2934.90.10.00	- - Thiophene	0
2934.90.30.00	- - Chlorpothixene (INN); thenalidine (INN) and its tartrates and maleates	0
2934.90.40.00	- - Furazolidone (INN)	0
2934.90.50.00	- - Monothiamonoazepines, whether or not hydrogenated	0
2934.90.60.00	- - Monothioles, whether or not hydrogenated	0
2934.90.70.00	- - Monooxamonoazines, whether or not hydrogenated	0
2934.90.80.00	- - Monothiins	0
2934.90.85.00	- - 7-Aminocephalosporanic acid	0
2934.90.89.00	- - Nucleic acids and their salts	0
2934.90.91.00	- - Salts and esters of (6*R*, 7*R*)-3-acetoxymethyl-7[(*R*)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo-[4.2.0] oct-2-ene-2-carboxylic acid	0
2934.90.93.00	- - 1-[2-(1, 3-Dioxan-2-yl) ethyl]-2-methylpyridinium bromide	0
2934.90.96.00	- - Other	0
29.35	**Sulphonamides:**	

H.S. Code Number	Description	Import Duty
2935.00.10.00	- 3-{1-[-(Hexadecylsulphonylamino)-1*H*-indole-3-yl]-3-oxo-1*H*, 3*H*-naphthol [1, 8*cd*] pyran-1-yl}-*N*, *N*-dimethyl-1*H*-ondole-7-sulphonamide	0
2935.00.20.00	- Metosulam (ISO)	0
2935.00.90.00	- Other	6.5
	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:**	
2936.10.00.00	- Provitamins, unmixed	0
	- Vitamins and their derivatives, unmixed:	
2936.21.00.00	- - Vitamins A and their derivatives	3.5
2936.22.00.00	- - Vitamin B_1 and its derivatives	5
2936.23.00.00	- - Vitamin B_2 and its derivatives	4.3
2936.24.00.00	- - D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5 and its derivatives	0
2936.25.00.00	- - Vitamin B_6 and its derivatives	0
2936.26.00.00	- - Vitamin B_{12} and its derivatives	0
2936.27.00.00	- - Vitamin C and its derivatives	4
2936.28.00.00	- - Vitamin E and its derivatives	5
2936.29	*- - Other vitamins and their derivatives:*	
2936.29.10.00	- - - Vitamin B_9 and its derivatives	7.6
2936.29.30.00	- - - Vitamin H and its derivatives	4.3
2936.29.90.00	- - - Other	5
2936.90	*- Other, including natural concentrates:*	
	- - Natural concentrates of vitamins:	
2936.90.11.00	- - - Natural concentrates of vitamins A+ D	4.1
2936.90.19.00	- - - Other	6.6
2936.90.90.00	- - Intermixtures, whether or not in any solvent	6.8

H.S. Code Number	Description	Import Duty
29.37	**Hormones, natural or reproduced by synthesis; derivatives thereof used primarily as hormones; other steroids used primarily as hormones:**	
2937.10.00.00	- Pituitary (anterior) or similar hormones, and their derivatives	6.9
	- Adernal cortical hormones and their derivatives:	
2937.21.00.00	- - Cortisone, hydrocortisone, prednisone (dehyrdrocortisone and prednisolone dehydrohydrocortisone)	5.7
2937.22.00.00	- - Halogenated derivatives of adrenal cortical hormones	6.6
2937.29.00.00	- - Other	6.6
	- Other hormones and their derivatives; other steroids used primarily as hormones:	
2937.91.00.00	- - Insulin and its salts	6.5
2937.92.00.00	- - Oestrogen and progestogens	6.6
2937.99.00.00	- - Other	6.6
	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:**	
2938.10.00.00	- Rutoside (rutin) and its derivatives	7.6
2938.90	*- Other:*	
2938.90.10.00	- - Digitalis glycosides	6
2938.90.30.00	- - Glycyrrhizic acid and glycyrrhizates	5.7
2938.90.90.00	- - Other	6.6
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:**	
2939.10.00.00	- Alkaloids of opium and their derivatives; salts thereof	0
	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.21	*- - Quinine and its salts:*	
2939.21.10.00	- - - Quinine and quinini sulphate	4
2939.21.90.00	- - - Other	9.6

H.S. Code Number	Description	Import Duty
2939.29.00.00	- - Other	0
2939.30.00.00	- Caffeine and its salts	10.4
	- Ephedrines and their salts:	
2939.41.00.00	- - Ephedrine and its salts	7.1
2939.42.00.00	- - Pseudoephedrine (INN) and its salts	7.1
2939.49.00.00	- - Other	7.1
2939.50.00.00	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	0
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61.00.00	- - Ergometrine (INN) and its salts	8
2939.62.00.00	- - Ergotamine (INN) and its salts	8
2939.63.00.00	- - Lysergic acid and its salts	8
2939.69.00.00	- - Other	8
2939.70.00.00	- Nicotine and its salts	8
2939.90	*- Other:*	
	- - Cocaine and its salts:	
2939.90.11.00	- - - Crude cocaine	0
2939.90.19.00	- - - Other	0
2939.90.30.00	- - Emetine and its salts	0
2939.90.90.00	- - Other	0
	XIII. OTHER ORGANIC COMPOUNDS	
29.40	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.37, 29.38 and 29.39:**	
2940.00.10.00	- Rhamnose, raffinose and mannose	15
2940.00.90.00	- Other	20
29.41	**Antibiotics:**	
2941.10	*- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:*	
2941.10.10.00	- - Amoxicillin (INN) and its salts	0

H.S. Code Number	Description	Import Duty
2941.10.20.00	- - Ampicillin (INN), metampicillin (INN), pivampicillin (INN) and their salts	0
2941.10.90.00	- - Other	0
2941.20	- *Streptomycins and their derivatives, salts thereof:*	
2941.20.30.00	- - Dihydrostreptomycin, its salts, esters and hydrates	5.3
2941.20.80.00	- - Other	5.3
2941.30.00.00	- Tetracyclins and their derivatives; salts thereof	0
2941.40.00.00	- Chloramphenicol and its derivatives; salts thereof	10
2941.50.00.00	- Erythromycin and its derivatives; salts thereof	0
2941.90.00.00	- Other	0
29.42 00.00.00	**Other organic compounds**	6.5

CHAPTER 30
PHARMACEUTICAL PRODUCTS

NOTES

1. This Chapter does not cover:
   (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
   (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
   (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No.33.01);
   (d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
   (e) Soap or other products of heading No. 34.01 containing added medicaments;
   (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
   (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

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

3. For the purposes of headings Nos. 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 No. 13.02, merely standardised or dissolved in any solvent;
   (b) As products which have been mixed:
      (1) Colloidal solutions and suspensions (other than colloidal sulphur);
      (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
      (3) Salts and concentrates obtained by evaporating natural mineral waters.

4. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule:
   (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 products which have been mixed together for such uses;
   (e) Blood grouping reagents;
   (f) Dental cements and other dental filling; bone reconstruction cements;
   (g) First aid boxes and kits; and
   (h) Chemical contraceptive preparations based on hormones or spermicides

H.S. Code Number	Description	Import Duty
30.01	**Glands and other organs, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:**	
3001.10	*- Glands and other organs, dried, whether or not powdered:*	
3001.10.10.00	- - Powdered	0

H.S. Code Number	Description	Import Duty
3001.10.90.00	- - Other	0
3001.20	*- Extracts of glands or other organs or of their secretions:*	
3001.20.10.00	- - Of human origin	0
3001.20.90.00	- - Other	0
3001.90	*- Other:*	
3001.90.10.00	- - Of human origin	0
	- - Other:	
3001.90.91.00	- - - Heparin and its salts	0
3001.90.99.00	- - - Other	0
30.02	**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:**	
3002.10	*- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:*	
3002.10.10.00	- - Antisera	0
	- - Other blood fractions:	
3002.10.91.00	- - - Haemoglobin, blood globulins and serum globulins	0
	- - - Other:	
3002.10.95.00	- - - - Of human origin	0
3002.10.99.00	- - - - Other	0
3002.20.00.00	- Vaccines for human medicine	0
3002.30.00.00	- Vaccines for veterinary medicine	0
3002.90	*- Other:*	
3002.90.10.00	- - Human blood	0
3002.90.30.00	- - Animal blood prepared for therapeutic, prophylactic or diagnostic uses	0
3002.90.50.00	- - Cultures of micro-organisms	0
3002.90.90.00	- - Other	0

H.S. Code Number	Description	Import Duty
30.03	**Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:**	
3003.10.00.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure or streptomycins or their derivatives	0
3003.20.00.00	- Containing other antibiotics	0
	- Containing hormones or other products of heading No.29.37 but not containing antibiotics:	
3003.31.00.00	- - Containing insulin	0
3003.39.00.00	- - Other	0
3003.40.00.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No 29.37 or antibiotics	0
3003.90	*- Other:*	
3003.90.10.00	- - Containing iodine or iodine compounds	0
3003.90.90.00	- - Other	0
30.04	**Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale:**	
3004.10	*- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:*	
3004.10.10.00	- - Containing, as active substances, only penicillins or derivatives thereof with a penicillanic acid structure	0
3004.10.90.00	- - Other	0
3004.20	*- Containing other antibiotics:*	
3004.20.10.00	- - Put up in forms or in packings of a kind sold by retail	0
3004.20.90.00	- - Other	0
	- Containing hormones or other products of heading No. 29.37 but not containing antibiotics:	
3004.31	*- - Containing insulin:*	
3004.31.10.00	- - - Put up in forms or in packings of a kind sold by retail	0
3004.31.90.00	- - - Other	0

H.S. Code Number	Description	Import Duty
3004.32	*- - Containing adrenal cortical hormones:*	
3004.32.10.00	- - - Put up in forms or in packings of a kind sold by retail	0
3004.32.90.00	- - - Other	0
3004.39	*- - Other:*	
3004.39.10.00	- - - Put up in forms or in packings of a kind sold by retail	0
3004.39.90.00	- - - Other	0
3004.40	*- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No 29.37 or antibiotics:*	
3004.40.10.00	- - Put up in forms or in packings of a kind sold by retail	0
3004.40.90.00	- - Other	0
3004.50	*- Other medicaments containing vitamins or other products of heading No 29.36:*	
3004.50.10.00	- - Put up in forms or in packings of a kind sold by retail	0
3004.50.90.00	- - Other	0
	- Other:	
3004.90	*- - Put up in forms or in packings of a kind sold by retail:*	
3004.90.11.00	- - - Containing iodine or iodine compounds	0
3004.90.19.00	- - - Other	0
	- - Other:	
3004.90.91.00	- - - Containing iodine or iodine compounds	0
3004.90.99.00	- - - Other	0
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:**	
3005.10.00.00	- Adhesive dressings and other articles having an adhesive layer	6.6
3005.90	*- Other:*	
3005.90.10.00	- - Wadding and articles or wadding	6.6
	- - Other:	
	- - - Of textile materials:	
3005.90.31.00	- - - - Gauze and articles of gauze	6.6

H.S. Code Number	Description	Import Duty
	- - - - *Other:*	
3005.90.51.00	- - - - - Of nonwoven fabrics	6.6
3005.90.55.00	- - - - - Other	6.6
3005.90.99.00	- - - Other	6.6
30.06	**Pharmaceutical goods specified in Note 4 to this Chapter:**	
3006.10	*- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:*	
3006.10.10.00	- - Sterile surgical catgut	6.9
3006.10.90.00	- - Other	6.9
3006.20.00.00	- Blood-grouping reagents	6.9
3006.30.00.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	6.9
3006.40.00.00	- Dental cements and other dental fillings; bone reconstruction cements	6.9
3006.50.00.00	- First-aid boxes and kits	6.9
3006.60	*- Chemical contraceptive preparations based on hormones or spermicides:*	
	- - *Based on hormones:*	
3006.60.11.00	- - - Put up in forms or in packings of a kind sold by retail	6.3
3006.60.19.00	- - - Other	5.2
3006.60.90.00	- - Based on spermicides	7.6
3006.70.00.00	- Gel preparations for human/vet medicine as lubricant for surgery/examination	6.5
3006.80.00.00	- Waste pharmaceuticals	0

CHAPTER 31

FERTILISERS

NOTES

1. This Chapter does not cover:
   (a) animal blood of heading No. 05.11;
   (b) separate chemically defined compounds (other than those answering to the descriptions in Note 2(A),3(A), 4(A), or 5 below); or
   (c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.24; optical elements of potassium chloride (heading No. 90.01).

2. Heading No.31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
   A. Goods which answer to one or other of the descriptions given below:
      (i) sodium nitrate, whether or not pure;
      (ii) ammonium nitrate, whether or not pure;
      (iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
      (iv) ammonium sulphate, whether or not pure;
      (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
      (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
      (vii) calcium cyanamide, whether or not pure or treated with oil;
      (viii) urea, whether or not pure.

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

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

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

3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages prescribed in heading No. 31.05:
   A. Goods which answer to one or other of the descriptions given below:
      (i) basic slag;
      (ii) natural phosphates of heading No. 25.10, calcined or further heat treated than for the removal of impurities;
      (iii) superphosphates (single, double or triple);
      (iv) calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
   B. Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
   C. Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non fertilising substances.

4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
   A. Goods which answer to one or other of the descriptions given below:
      (i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
      (ii) potassium chloride, whether or not pure, except as provided in Note 1(c) above;
      (iii) potassium sulphate, whether or not pure;

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

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

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

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

H.S. Code Number	Description	Import Duty
31. 01 00.00.00	**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**	0
31.02	**Mineral or chemical fertilisers, nitrogenous:**	
3102.10	*- Urea, whether or not in aqueous solution:*	
3102.10.10.00	- - Urea containing more than 45% by weight of nitrogen on the dry anhydrous product	11
3102.10.90.00	- - Other	8
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.21.00.00	- - Ammonium sulphate	8
3102.29.00.00	- - Other	8
3102.30	*- Ammonium nitrate, whether or not in aqueous solution:*	
3102.30.10.00	- - In aqueous solution	8
3102.30.90.00	- - Other	8
3102.40	*- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances:*	
3102.40.10.00	- - With a nitrogen content not exceeding 28% by weight	8
3102.40.90.00	- - With a nitrogen content exceeding 28% by weight	8
3102.50	*- Sodium nitrate:*	
3102.50.10.00	- - Natural sodium nitrate	0
3102.50.90.00	- - Other	8
3102.60.00.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	8
3102.70.00.00	- Calcium cyanamide	8
3102.80.00.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	8

H.S. Code Number	Description	Import Duty
3102.90.00.00	- Other, including mixtures not specified in foregoing subheadings	8
31.03	**Mineral or chemical fertilisers, phosphatic:**	
3103.10	*- Superphosphates:*	
3103.10.10.00	- - Containing more than 35% by weight of diphosphorus pentoxide	4.8
3103.10.90.00	- - Other	4.8
3103.20.00.00	- Basic slag	0
3103.90.00.00	- Other	0
31.04	**Mineral or chemical fertilisers, potassic:**	
3104.10.00.00	- Carnallite, sylvite and other crude natural potassium salts	0
3104.20	*- Potassium chloride:*	
3104.20.10.00	- - With a potassium content evaluated as k_20 by weight, not exceeding 40% on the dry anhydrous product	0
3104.20.50.00	- - With a potassium content evaluated as k_20, by weight, exceeding 40% but not exceeding 62% on the dry anhydrous product	0
3104.20.90.00	- - With a potassium content evaluated as k_20, by weight, exceeding 62% on the dry anhydrous product	0
3104.30.00.00	- Potassium sulphate	0
3104.90.00.00	- Other	0
31.05	**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:**	
3105.10.00.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	8.8
3105.20	*- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium:*	
3105.20.10.00	- - With a nitrogen content exceeding 10% by weight on the dry anhydrous product	6.5
3105.20.90.00	- - Other	6.5

H.S. Code Number	Description	Import Duty
3105.30.00.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	6.6
3105.40.00.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.6
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.51.00.00	- - Containing nitrates and phosphates	6.6
3105.59.00.00	- - Other	8
3105.60	*- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium:*	
3105.60.10.00	- - Potassic superphosphates	3.2
3105.60.90.00	- - Other	3.2
3105.90	*- Other:*	
3105.90.10.00	- - Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44%), of a total nitrogen content not exceeding 16.3% by weight on the dry anhydrous product	0
	- - Other:	
3105.90.91.00	- - - With a nitrogen content exceeding 10% by weight on the dry anhydrous product	8
3105.90.99.00	- - - Other	3.2

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 No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No.32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
   (b) Tannates or other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
   (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).

2. Heading No.32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading No.32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non aqueous media, liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No.32.12), or to other preparations of headings Nos. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading No. 32.08 includes solutions (other than colloidons) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents, when the weight of the solvent exceeds 50% of the weight of the solution.

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 No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
   (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
   (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

H.S. Code Number	Description	Import Duty
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:**	
3201.10.00.00	- Quebracho extract	0
3201.20.00.00	- Wattle extract	9
3201.90	- *Other:*	
3201.90.20.00	- - Sumach extract, vallonia extract, oak or chestnut extract	5.8
3201.90.90.00	- - Other	5.3

H.S. Code Number	Description	Import Duty
32.02	**Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning:**	
3202.10.00.00	- Synthetic organic tanning substances	5.3
3202.90.00.00	- Other	5.3
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:**	
	- Colouring matter of vegetable origin and preparations based thereon:	
3203.00.11.00	- - Black cutch (Acacia catechu)	0
3203.00.19.00	- - Other	0
3203.00.90.00	- Colouring matter of animal origin and preparations based thereon	2.5
32.04	**Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as luminophores, whether or not chemically defined:**	
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.11.00.00	- - Disperse dyes and preparations based thereon	10
3204.12.00.00	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	10
3204.13.00.00	- - Basic dyes and preparations based thereon	10
3204.14.00.00	- - Direct dyes and preparations based thereon	10
3204.15.00.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	10
3204.16.00.00	- - Reactive dyes and preparations based thereon	6.5
3204.17.00.00	- - Pigments and preparations based thereon	10
3204.19.00.00	- - Other, including mixtures of colouring matter of two or more of the subheading Nos. 3204.11.00.00 to 3204.19.00.00	10
3204.20.00.00	- Synthetic organic products of a kind used as fluorescent brightening agents	6

H.S. Code Number	Description	Import Duty
3204.90.00.00	- Other	10
32.05 00.00.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes**	10
32.06	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:**	
	- Pigments and preparations based on titanium dioxide:	
3206.11.00.00	- - Containing 80% or more by weight of titanium dioxide calculated on the dry weight	6
3206.19.00.00	- - Other	6.9
3206.20.00.00	- Pigments and preparations based on chromium compounds	6.9
3206.30.00.00	- Pigments and preparations based on cadmium compounds	6.9
	- Other colouring matter and preparations:	
3206.41.00.00	- - Ultramarine and preparations based thereon	6.9
3206.42.00.00	- - Lithopone and other pigments and preparations based on zinc sulphide	6.9
3206.43.00.00	- - Pigments and preparations based on hexacyanoferates (ferrocyanides and ferricyanides)	6.9
3206.49	- - *Other:*	
3206.49.10.00	- - - Magnetite	0
3206.49.90.00	- - - Other	6.9
3206.50.00.00	- Inorganic products of a kind used as luminophores	5.3
32.07	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slip), 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:**	
3207.10.00.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.9
3207.20	*- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:*	
3207.20.10.00	- - Engobes (slips)	5.3
3207.20.90.00	- - Other	6.3

H.S. Code Number	Description	Import Duty
3207.30.00.00	- Liquid lustres and similar preparations	5.3
3207.40	*- Glass frit and other glass, in the form of powder, granules or flakes:*	
3207.40.10.00	- - Glass of the variety known as "enamel" glass	3.7
3207.40.20.00	- - Glass, in the form of flakes of a length of 0,1mm or more but not exceeding 3,5mm and a thickness of 2 micrometres or more but not exceeding 5 micrometres	0
3207.40.30.00	- - Glass, in the for of powder or granules, containing by weight 99% or more of silicon dioxide	0
3207.40.80.00	- - Other	3.7
32.08	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers dispersed or dissolved in a nonaqueous medium; solutions as defined in Note 4 to this Chapter:**	
3208.10	*- Based on polyesters:*	
	- - Solutions as defined in Note 4 to this Chapter:	
3208.10.10.10	- - - Lacquers and varnishes in containers of 5 litres and under	10
3208.10.10.90	- - - Other	10
	- - Other:	
3208.10.90.10	- - - Lacquers and varnishes in containers of 5 litres and under	10
3208.10.90.20	- - - Undercoats, primers and enamel paints	10
3208.10.90.90	- - - Other	10
3208.20	*- Based on acrylic or vinyl polymers:*	
	- - Solutions as defined in Note 4 to this Chapter:	
3208.20.10.10	- - - Lacquers and varnishes in containers of 5 litres and under	10
3208.20.10.90	- - - Other	10
	- - Other:	
3208.20.90.10	- - - Lacquers and varnishes in containers of 5 litres and under	10
3208.20.90.20	- - - Undercoats, primers and enamel paints	10
3208.20.90.90	- - - Other	10
3208.90	*- Other:*	
	- - Solutions as defined in Note 4 to this Chapter:	

H.S. Code Number	Description	Import Duty
	- - - Polyurethane of 2, 2'-(tert-butylimino) diethanol and 4, 4'-methylene-dicyclohexyl diisocyanate, in the for of a solution in N, N-dimethylacetamide containing by weight 48% or more of polymer:	
3208.90.11.00	- - - - Lacquers and varnishes in containers of 5 litres and under	10
3208.90.11.90	- - - - Other	10
	- - - Copolymer of p-cresol and divinylbenzene, in the form of a solution in N, N-dimethylacetamide containing by weight 48% or more of polymer	
3208.90.13.10	- - - - Lacquers and varnishes in containers of 5 litres	10
3208.90.13.90	- - - - Other	10
	- - - Other:	
3208.90.19.10	- - - - Lacquers and varnishes in containers of 5 litres and under	10
3208.90.19.90	- - - - Other	10
	- - Other:	
	- - - Based on synthetic polymers:	
3208.90.91.10	- - - - Lacquers and varnishes in containers of 5 litres and under	10
3208.90.91.20	- - - - Enamel paints, chlorinated rubber-based paints, undercoats and primers	10
3208.90.91.90	- - - - Other	10
	- - - Based on chemically modified natural polymers:	
3208.90.99.10	- - - - Lacquers and varnishes in containers of 5 litres and under	10
3208.90.99.20	- - - - Enamel paints, chlorinated rubber-based paints, undercoats and primers	10
3208.90.99.90	- - - - Other	10
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically defined modified natural polymers, dispersed or dissolved in an aqueous medium:**	
3209.10	*- Based on acrylic or vinyl polymers:*	
3209.10.00.10	- - Lacquers and varnishes in containers of 5 litres and under	10
3209.10.00.20	- - Primers, undercoats, synthetic resin emulsion-based paints and enamel paints	10

H.S. Code Number	Description	Import Duty
3209.10.00.90	- - Other	10
3209.90	*- Other:*	
3209.90.00.10	- - Lacquers and varnishes in containers of 5 litres and under	10
3209.90.00.20	- - Primers, undercoats, synthetic resin emulsion-based paints and enamel paints	10
3209.90.00.90	- - Other	10
32.10	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:**	
	- Oil paints and varnishes (including enamels and lacquers):	
3210.00.10.10	- - Lacquers and varnishes in containers of 5 litres and under	10
3210.00.10.20	- - Enamel paints, chlorinated rubber-based paints, undercoats and primers	10
3210.00.10.90	- - Other	10
3210.00.90.00	- Other	10
32.11 00.00.00	**Prepared driers**	6.6
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms of packing for retail sale:**	
3212.10	*- Stamping foils:*	
3212.10.10.00	- - With a basis of base metal	6.5
3212.10.90.00	- - Other	6.5
3212.90	*- Other:*	
	- - 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):	
3212.90.10.00	- - - Pearl essence	6.6
	- - - Other:	
3212.90.31.00	- - - - With a basis of aluminium powder	10
3212.90.39.00	- - - - Other	6.5

H.S. Code Number	Description	Import Duty
3212.90.90.00	- - Dyes and other colouring matter put up in forms or packings for retail sale	7.1
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:**	
3213.10.00.00	- Colours in sets	7.6
3213.90.00.00	- Other	7.6
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings and the like:**	
3214.10	*- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:*	
3214.10.10.00	- - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	5
3214.10.90.00	- - Painters' fillings	5
3214.90.00.00	- Other	5
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:**	
	- Printing ink:	
3215.11.00.00	- - Black	2.5
3215.19.00.00	- - Other	2.5
3215.90	*- Other:*	
3215.90.10.00	- - Writing or drawing ink	6.9
	- - Other:	
3215.90.80.10	- - - Duplicating ink	6.5
3215.90.80.90	- - - Other	7.1

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

NOTES

1. This Chapter does not cover:
(a) Natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;
(b) Soap or other products of heading No. 34.01; or
(c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.

2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

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

4. The expression "perfumery, cosmetic or toilet preparations", in heading No.33.07 applies, inter alia, to the following 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.

H.S. Code Number	Description	Import Duty
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:**	
3301.11	*- Essential oils of citrus fruit:*	
	- - Of bergamot:	
3301.11.10.00	- - - Not deterpenated	11
3301.11.90.00	- - - Deterpenated	6.9
3301.12	*- - Of orange:*	
3301.12.10.00	- - - Not deterpenated	11
3301.12.90.00	- - - Deterpenated	6.9
3301.13	*- - Of lemon:*	
3301.13.10.00	- - - Not deterpenated	11
3301.13.90.00	- - - Deterpenated	6.9

H.S. Code Number	Description	Import Duty
3301.14	*- - Of lime:*	
3301.14.10.00	- - - Not deterpenated	11
3301.14.90.00	- - - Deterpenated	6.9
3301.19	*- - Other:*	
3301.19.10.00	- - - Not deterpenated	11
3301.19.90.00	- - - Deterpenated	6.9
	- Essential oils other than those of citrus fruit:	
3301.21	*- - Of geranium:*	
3301.21.10.00	- - - Not deterpenated	0
3301.21.90.00	- - - Deterpenated	2.3
3301.22	*- - Of jasmin:*	
3301.22.10.00	- - - Not deterpenated	0
3301.22.90.00	- - - Deterpenated	4.6
3301.23	*- - Of lavender or of lavandin:*	
3301.23.10.00	- - - Not deterpenated	0
3301.23.90.00	- - - Deterpenated	4.6
3301.24	*- - Of peppermint (Mentha piperita):*	
3301.24.10.00	- - - Not deterpenated	0
3301.24.90.00	- - - Deterpenated	4.6
3301.25	*- - Of other mints:*	
3301.25.10.00	- - - Not deterpenated	0
3301.25.90.00	- - - Deterpenated	4.6
3301.26	*- - Of vetiver:*	
3301.26.10.00	- - - Not deterpenated	0
3301.26.90.00	- - - Deterpenated	2.3
3301.29	*- - Other:*	
	- - - Of clove, niaouli and ylang-ylang:	
3301.29.11.00	- - - - Not deterpenated	0
3301.29.31.00	- - - - Deterpenated	2.3
	- - - Other:	
3301.29.61.00	- - - - Not deterpenated	0
3301.29.91.00	- - - - Deterpenated	2.3

H.S. Code Number	Description	Import Duty
3301.30.00.00	- Resinoids	2
3301.90	*- Other:*	
3301.90.10.00	- - Terpenic by-products of the deterpenation of essential oils	2.3
	- - Extracted oleoresins:	
3301.90.21.00	- - - Of liquorice and hops	2.5
3301.90.30.00	- - - Other	0
3301.90.90.00	- - Other	3
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	*- Of a kind used in the food or drink industries:*	
	- - Of the type used in the drink industries:	
	- - - Preparations containing all flavouring agents characterising a beverage:	
	- - - - Of an actual alcoholic strength by volume exceeding 0.5% vol:	
3302.10.10.10	- - - - - For industrial production of soft drinks	2.5
	- - - - - Other:	
3302.10.10.91	- - - - - - Of an actual alcoholic strength by volume exceeding 0.5% but not exceeding 1.2% vol	8.1
3302.10.10.98	- - - - - - Of an alcoholic strength exceeding 1.2% vol	8.1
	- - - - Other:	
3302.10.21.00	- - - - - Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	20
	- - - - - Other:	
3302.10.29.91	- - - - - - For industrial production of soft drinks	13
	- - - - Other:	
3302.10.29.92	- - - - - Fruit flavoured squashes	13
3302.10.29.93	- - - - - Concentrates for Electrolyte replacement drinks	13

H.S. Code Number	Description	Import Duty
3302.10.29.95	- - - - - Concentrates intended for the instant production of beverages in catering establishments	13
3302.10.29.98	- - - - - Other	13
3302.10.40.00	- - - Other	5.3
3302.10.90.00	- - Of a kind used in the food industries	5.3
3302.90	- *Other:*	
3302.90.10.00	- - Alcoholic solutions	0
3302.90.90.00	- - Other	5.3
33.03	**Perfumes and toilet waters:**	
3303.00.10.00	- Perfumes	6.6
3303.00.90.00	- Toilet waters	6.6
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:**	
3304.10.00.00	- Lip make-up preparations	6.6
3304.20.00.00	- Eye-make-up preparations	6.6
3304.30.00.00	- Manicure or pedicure preparations	6.6
	- *Other:*	
3304.91.00.00	- - Powders, whether or not compressed	6.6
3304.99.00.00	- - Other	6.6
33.05	**Preparations for use on the hair:**	
3305.10.00.00	- Shampoos	6.6
3305.20.00.00	- Preparations for permanent waving or straightening	6.6
3305.30.00.00	- Hair lacquers	6.6
3305.90	- *Other:*	
3305.90.10.00	- - Hair lotions	6.6
3305.90.90.00	- - Other	6.6

H.S. Code Number	Description	Import Duty
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:**	
3306.10.00.00	- Dentifrices	6.6
3306.20.00.00	- Yarn used to clean between the teeth (dental floss)	9
3306.90.00.00	- Other	6.6
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:**	
3307.10.00.00	- Pre-shave, shaving or after-shave preparations	6.6
3307.20.00.00	- Personal deodorants and antiperspirants	6.6
3307.30.00.00	- Perfumed bath salts and other bath preparations	6.6
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.41.00.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	6.6
3307.49.00.00	- - Other	6.6
3307.90	*- Other:*	
3307.90.00.10	- - Solutions for contact lenses	6.6
3307.90.00.90	- - Other	6.6

CHAPTER 34

SOAP, ORGANIC SURFACE ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND 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 No. 15.17);
   (b) Separate chemically defined compounds; or
   (c) Shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface active agents (heading No. 33.05, 33.06 or 33.07).

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

3. For the purposes of heading No. 34.02, "organic surface active agents" are products which when mixed with water at a concentration of 0.5% at 20°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 No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading No. 34.04 subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
   A. Chemically produced organic products of a waxy character, whether or not water soluble;
   B. Products obtained by mixing different waxes;
   C. Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

   The heading does not apply to:
   (a) Products of heading No. 15.16, 34.02 or 38.23, even if having a waxy character;
   (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21;
   (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
   (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

H.S. Code Number	Description	Import Duty
34.01	**Soap: organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:**	
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:	
3401.11	*- - For toilet use (including medicated products):*	
3401.11.00.10	- - - Toilet soap in bars	6.9
3401.11.00.90	- - - Other	6.9
3401.19	*- - Other:*	
3401.19.00.10	- - - Laundry soap in bars	6.9
3401.19.00.90	- - - Other	6.9
3401.20	*- Soap in other forms:*	
	- - Flakes, wafers, granules or powders:	
3401.20.10.10	- - - Raw for industrial production	0
3401.20.10.90	- - - Other	6.9
	- - Other:	
3401.20.90.10	- - - Raw for industrial production	0
	- - - Other:	
3401.20.90.91	- - - - Liquid toilet soap	6.9
3401.20.90.99	- - - - Other	6.9
34.02	**Organic surface-active agents (other than soap); surface-active preparations and washing preparations (including auxiliary washing preparations), and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01:**	
	- Organic surface-active agents, whether or not put up for retail sale:	
3402.11	*- - Anionic:*	
3402.11.10.00	- - - Aqueous solution containing by weight 30% or more but not more than 50% of disodium alkyl oxydi (benzenesulphonate)	6.9
3402.11.90.00	- - - Other	6.9

H.S. Code Number	Description	Import Duty
3402.12.00.00	- - Cationic	6.9
3402.13.00.00	- - Non-ionic	6.9
3402.19.00.00	- - Other	6.9
3402.20	*- Preparations put up for retail sale:*	
	- - Surface-active preparations:	
3402.20.10.10	- - - Intermixtures of surface active-agents having an active matter content exceeding 50%	6.9
3402.20.10.20	- - - Solutions or dispersions of surface-active agents in organic solvents	6.9
3402.20.10.90	- - - Other	6.9
	- - Washing preparations and cleaning preparations:	
3402.20.90.10	- - - Liquid washing preparations containing any non-ionic, anionic or cationic surface-active agent the total active matter of which does not exceed 50%; fabric conditioner	6.9
3402.20.90.20	- - - Powder washing preparations for clothes containing one or more surface-active agents, the total concentration of which is greater than 10%	6.9
3402.20.90.90	- - - Other	6.9
3402.90	*- Other:*	
	- - Surface-active preparations:	
3402.90.10.10	- - - Intermixtures of surface active-agents having an active matter content exceeding 50%	6.9
3402.90.10.20	- - - Solutions or dispersions of surface-active agents in organic solvents	6.9
3402.90.10.90	- - - Other	6.9
	- - Washing preparations and cleaning preparations:	
3402.90.90.10	- - - Liquid washing preparations containing any non-ionic, anionic or cationic surface-active agent the total active matter of which does not exceed 50%; fabric conditioner	6.9
3402.90.90.20	- - - Powder washing preparations for clothes containing one or more surface-active agents, the total concentration of which is greater than 10%	6.9
3402.90.90.90	- - - Other	6.9

H.S. Code Number	Description	Import Duty
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 obtained from bituminous materials:**	
	- Containing petroleum oils or oils obtained from bituminous materials:	
3403.11.00.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	4.6
3403.19	*- - Other:*	
3403.19.10.00	- - - Containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	7.6
	- - - Other:	
3403.19.91.00	- - - - Preparations for lubricating machines, appliances and vehicles	4.6
3404.19.99.00	- - - - Other	4.6
	- Other:	
3403.91.00.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	4.6
3403.99	*- - Other:*	
3403.99.10.00	- - - Preparations for lubricating machines, appliances and vehicles	4.6
3403.99.90.00	- - - Other	4.6
34.04	**Artificial waxes and prepared waxes:**	
3404.10.00.00	- Of chemically modified lignite	5.3
3404.20.00.00	- Of polyethylene glycol	5.3
3404.90	*- Other:*	
3404.90.10.00	- - Prepared waxes, including sealing waxes	5.3
3404.90.90.00	- - Other	5.3

H.S. Code Number	Description	Import Duty
34.05	**Polishes and creams, for footwear, furniture, floors, coach- work, 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 No. 34.04:**	
3405.10.00.00	- Polishes, creams and similar preparations for footwear or leather	6
3405.20.00.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6
3405.30.00.00	- Polishes and similar preparations for coachwork, other than metal polishes	6
3405.40	*- Scouring pastes and powders and other scouring preparations:*	
3405.40.00.10	- - Scouring creams and scouring liquids	6
3405.40.00.90	- - Other	6
3405.90	*- Other:*	
3405.90.10.00	- - Metal polishes	6
3405.90.90.00	- - Other	6
34.06	**Candles, tapers and the like:**	
	- Candles:	
3406.00.11.00	- - Plain, not perfumed	7.1
3406.00.19.00	- - Other	7.1
3406.00.90.00	- Other	7.1
34.07	**Modelling pastes, including those put up for children's amusement; preparations known as "dental waxes" 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):**	
3407.00.00.10	- Preparations for use in dentistry with a basis of plaster (of calcined gypsum or calcium sulphate)	0
3407.00.00.90	- Other	6.9

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES

1. This Chapter does not cover:
   (a) Yeasts (heading No. 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 No. 32.02);
   (d) Enzymatic soaking or washing preparations or other products of Chapter 34; or
   (e) Hardened proteins (heading No. 39.13); or
   (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

ADDITIONAL NOTE

1. Heading No. 35.04 includes concentrated milk proteins with a protein content of more than 85% by weight, calculated on the dry matter.

H.S. Code Number	Description	Import Duty
35.01	**Casein, caseinates and other casein derivatives; casein glues:**	
3501.10	*- Casein:*	
3501.10.10.00	- - For the manufacture of regenerated textile fibres	2
3501.10.50.00	- - For industrial uses other than the manufacture of foodstuffs or fodder	5
3501.10.90.00	- - Other	14
3501.90	*- Other:*	
3501.90.10.00	- - Casein glues	13
3501.90.90.00	- - Other	10
35.02	**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other derivatives:**	
	- Egg albumin:	
3502.11	*- - Dried:*	
3502.11.10.00	- - - Unfit, or to be rendered unfit, for human consumption	0

H.S. Code Number	Description	Import Duty
3502.11.90.00	- - - Other	0
3502.19	*- - Other:*	
3502.19.10.00	- - - Unfit, or to be rendered unfit, for human consumption	0
3502.19.90.00	- - - Other	0
3502.20	*- Milk albumin, including concentrates of two or more whey proteins:*	
3502.20.10.00	- - Unfit, or to be rendered unfit, for human consumption	0
	- - Other:	
3502.20.91.00	- - - Dried (for example, in sheets, scales, flakes, powder)	10
3502.20.99.00	- - - Other	10
3502.90	*- Other:*	
	- - Albumins, other than egg albumin and milk albumin (lactalbumin):	
3502.90.20.00	- - - Unfit, or to be rendered unfit, for human consumption	0
3502.90.70.00	- - - Other	10
3502.90.90.00	- - Albuminates and other albumin derivatives	12
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 No. 35.01:**	
3503.00.10.00	- Gelatin and derivatives thereof	12
3503.00.80.00	- Other	12
35.04 00.00.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder whether or not chromed**	5.3
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	*- Dextrins and other modified starches:*	
3505.10.10.00	- - Dextrins	14
	- - Other modified starches:	
3505.10.50.00	- - - Starches, esterified or etherified	12
3505.10.90.00	- - - Other	14

H.S. Code Number	Description	Import Duty
3505.20	*- Glues:*	
3505.20.10.00	- - Containing, by weight, less than 25% of starches or dextrins or other modified starches	13
3505.20.30.00	- - Containing, by weight, 25% or more but less than 55% of starches or dextrins or other modified starches	13
3505.20.50.00	- - Containing, by weight, 55% or more but less than 80% of starches or dextrins or other modified starches	13
3505.20.90.00	- - Containing, by weight, 80% or more of starches or dextrins or other modified starches	13
35.06	**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:**	
3506.10.00.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	7.8
	- Other:	
3506.91.00.00	- - Adhesives based on rubber or plastics (including artificial resins)	7.1
3506.99.00.00	- - Other	7
35.07	**Enzymes; prepared enzymes not elsewhere specified or included:**	
3507.10.00.00	- Rennet and concentrates thereof	6.3
3507.90	*- Other:*	
3507.90.10.00	- - Lipoprotein lipase	6.3
3507.90.20.00	- - Aspergillus alkaline protease	6.3
3507.90.90.00	- - Other	6.3

CHAPTER 36

EXPLOSIVES, PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

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

2. The expression "articles of combustible materials", in heading No. 36.06, applies only to:
   (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi solid form;
   (b) liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and
   (c) resin torches, firelighters and the like.

H.S. Code Number	Description	Import Duty
36.01 00.00.00	**Propellent powders**	5.7
36.02 00.00.00	**Prepared explosives, other than propellent powders**	7.1
36.03	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:**	
3603.00.10.00	- Safety fuses; detonating fuses	6
3603.00.90.00	- Other	8.7
36.04	**Fireworks, signalling flares, rain rockets, fog signals, and other pyrotechnic articles:**	
3604.10.00.00	- Fireworks	6.6
3604.90.00.00	- Other	6.6
36.05 00.00.00	**Matches, other than pyrotechnic articles of heading No. 36.04**	10
36.06	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:**	
3606.10.00.00	- 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	7.8

H.S. Code Number	Description	Import Duty
3606.90	*- Other:*	
3606.90.10.00	- - Ferro-cerium, and other pyrophoric alloys in all forms	6
3606.90.90.00	- - Other	7.8

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.

ADDITIONAL NOTES

1. In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.

2. The expression "newsreels" (subheading 3706.90.51.00) shall be taken to apply to films of a length of less than 330m, and depicting current events of a political, sporting, military, scientific, literary, folkloristic, touristic, society, etc., nature.

H.S. Code Number	Description	Import Duty
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	*- For X-ray:*	
3701.10.10.00	- - For medical, dental or veterinary use	7.4
3701.10.90.00	- - Other	7.4
3701.20.00.00	- Instant print film	7.6
3701.30.00.00	- Other plates and film, with any side exceeding 255 mm	6.5
	- Other:	
3701.91.00.00	- - For colour photography (polychrome)	7.4
3701.99.00.00	- - Other	7.4
37.02	**Photographic films in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:**	
3702.10.00.00	- For X-ray	7.1
3702.20.00.00	- Instant print film	7.1
	- Other film, without perforations, of a width not exceeding 105 mm:	

H.S. Code Number	Description	Import Duty
3702.31	*- - For colour photography (polychrome):*	
3702.31.10.00	- - - Of a length not exceeding 30 m	7.1
	- - - Of a length exceeding 30 m	
3702.31.91.00	- - - - Colour negative film: of a width of 75mm or more but not exceeding 105mm and of a length of 100m or more for the manufacture of instant-picture film-packs	7.1
3702.31.99.00	- - - - Other	7.1
3702.32	*- - Other, with silver halide emulsion:*	
	- - - Of a width not exceeding 35mm:	
3702.32.11.00	- - - - Microfilm; film for the graphic arts	7.1
3702.32.19.00	- - - - Other	5.3
	- - - Of a width exceeding 35 m:	
3702.32.31.00	- - - - Microfilm	7.1
3702.32.51.00	- - - - Film for the graphic arts	7.1
3702.32.90.00	- - - - Other	7.1
3702.39.00.00	- - Other	7.1
	- Other film, without perforations, of a width exceeding 105 mm:	
3702.41.00.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	7.1
3702.42.00.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	7.1
3702.43.00.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	6.5
3702.44.00.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	6.5
	- Other film, for colour photography (polychrome):	
3702.51.00.00	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m	5.3
3702.52	*- - Of a width not exceeding 16 mm and of a length exceeding 14 m:*	
3702.52.10.00	- - - Of a length not exceeding 30 m	5.3
3702.52.90.00	- - - Of a length exceeding 30 m	5.3
3702.53.00.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5.3

H.S. Code Number	Description	Import Duty
3702.54	*- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:*	
3702.54.10.00	- - - Of a width exceeding 16mm but not exceeding 24 mm	5.3
3702.54.90.00	- - - Of a width exceeding 24mm but not exceeding 35 mm	5.3
3702.55.00.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5.3
3702.56	*- - Of a width exceeding 35 mm:*	
3702.56.10.00	- - - Of a length not exceeding 30 m	7.1
3702.56.90.00	- - - Of a length exceeding 30 m	7.1
	- Other:	
3702.91	*- - Of a width not exceeding 16 mm and of a length not exceeding 14 m:*	
3702.91.10.00	- - - Film for the graphic arts	7.1
3702.91.90.00	- - - Other	5.3
3702.92	*- - Of a width not exceeding 16 mm and a length exceeding 14 m:*	
3702.92.10.00	- - - Film for the graphic arts	7.1
3702.92.90.00	- - - Other	5.3
3702.93	*- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:*	
3702.93.10.00	- - - Microfilm; film for the graphic arts	7.1
3702.93.90.00	- - - Other	5.3
3702.94	*- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:*	
3702.94.10.00	- - - Microfilm; film for the graphic arts	7.1
3702.94.90.00	- - - Other	5.3
3702.95.00.00	- - Of a width exceeding 35 mm	7.1
37.03	**Photographic paper, paperboard and textiles, sensitised, unexposed:**	
3703.10.00.00	- In rolls of a width exceeding 610 mm	7.6
3703.20	*- Other, for colour photography (polychrome):*	
3703.20.10.00	- - For photographs obtained from reversal type film	7.6
3703.20.90.00	- - Other	7.6
3703.90	*- Other:*	

H.S. Code Number	Description	Import Duty
3703.90.10.00	- - Sensitised with silver or platinum salts	7.6
3703.90.90.00	- - Other	7.6
37.04	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed:**	
3704.00.10.00	- Plates and film	0
3704.00.90.00	- Other	7.6
37.05	**Photographic plates and film, exposed and developed, other than cinematographic film:**	
3705.10.00.00	- For offset reproduction	5.3
3705.20.00.00	- Microfilms	0
3705.90.00.00	- Other	5.3
37.06	**Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:**	
3706.10	*- Of a width of 35 mm or more:*	
	- - Consisting only of sound track:	
3706.10.11.00	- - - Negatives; intermediate positives	0
3706.10.19.00	- - - Other positives	0
	- - Other:	
3706.10.91.00	- - - Negatives; intermediate positives	0
3706.10.99.00	- - - Other positives	85c per 100m
3706.90	*- Other:*	
3706.90.10.00	- - Consisting only of sound track	0
	- - Other:	
3706.90.31.00	- - - Negatives; intermediate positives	0
	- - - Other positives:	
3706.90.51.00	- - - - Newsreels	48c per 100m
	- - - - Other, of a width of:	
3706.90.91.00	- - - - - Less than 10 mm	12c per 100m
3706.90.99.00	- - - - - 10 mm or more	71c per 100m

H.S. Code Number	Description	Import Duty
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:**	
3707.10.00.00	- Sensitising emulsions	6
3707.90	*- Other:*	
	- - Developers and fixers:	
	- - - For colour photography (polychrome):	
3707.90.11.00	- - - - For photographic film and plates	6
3707.90.19.00	- - - - Other	6
3707.90.30.00	- - - Other	6
3707.90.90.00	- - Other	6

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover:
   (a) Separate chemically defined elements or compounds with the exception of the following:
      1) Artificial graphite (heading No. 38.01);
      2) Insecticides, rodenticides, fungicides, herbicides, anti sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
      3) Products put up as charges for fire extinguishers or put up in fire extinguishing grenades (heading No. 38.13);
      4) Products specified in Note 2(a) or 2(c) below;
   (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06);
   (c) Medicaments (heading No. 30.03 or 30.04); or
   (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 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. Heading No. 38.24 includes the following goods which are not to be classified in any other heading of this Schedule:
   (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline earth metals;
   (b) Fusel oil; Dippel's oil;
   (c) Ink removers put up in packings for sale by retail;
   (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
   (e) Ceramic firing testers, fusible (for example, Seger cones).

H.S. Code Number	Description	Import Duty
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:**	
3801.10.00.00	- Artificial graphite	3.6
3801.20	*- Colloidal or semi-colloidal graphite:*	
3801.20.10.00	- - Colloidal graphite in suspension in oil; semi-colloidal graphite	7.6
3801.20.90.00	- - Other	4.1
3801.30.00.00	- Carbonaceous pastes for electrodes and similar pastes for furnaces linings	5.3
3801.90.00.00	- Other	3.7
38.02	**Activated carbon; activated natural mineral products; animal black, including spent animal black:**	

H.S. Code Number	Description	Import Duty
3802.10.00.00	- Activated carbon	3.2
3802.90.00.00	- Other	5.7
38.03	**Tall oil, whether or not refined:**	
3803.00.10.00	- Crude	0
3803.00.90.00	- Other	4.1
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 No. 38.03:**	
3804.00.10.00	- Concentrated sulphite lye	5
3804.00.90.00	- Other	5
38.05	**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing a-terpineol as the main constituent:**	
3805.10	*- Gum, wood or sulphate turpentine oils:*	
3805.10.10.00	- - Gum turpentine	4
3805.10.30.00	- - Wood turpentine	3.7
3805.10.90.00	- - Sulphate turpentine	3.2
3805.20.00.00	- Pine oils	3.7
3805.90.00.00	- Other	3.4
38.06	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:**	
3806.10	*- Rosin and resin acids:*	
3806.10.10.00	- - Obtained from fresh oleoresins	5
3806.10.90.00	- - Other	5
3806.20.00.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	4.6
3806.30.00.00	- Ester gums	6.6
3806.90.00.00	- Other	4.6

H.S. Code Number	Description	Import Duty
38.07	**Wood tar; wood tar oils; wood creoscote; wood naphtha; vegetable pitch; brewers' pitch and similar compounds based on rosin, resin acids or on vegetable pitch:**	
3807.00.10.00	- Wood tar	2.1
3807.00.90.00	- Other	4.6
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:**	
3808.10	*- Insecticides:*	
	- - Based on pyrethroids:	
3808.10.10.10	- - - Spray	6
3808.10.10.90	- - - Other	6
	- - Based on chlorinated hydrocarbons:	
3808.10.20.10	- - - Spray	6
3808.10.20.90	- - - Other	6
	- - Based on carbamates:	
3808.10.30.10	- - - Spray	6
3808.10.30.90	- - - Other	6
	- - Based on organophosphorus compounds:	
3808.10.40.10	- - - Spray	6
3808.10.40.90	- - - Other	6
	- - Other:	
3808.10.90.10	- - - Spray	6
3808.10.90.90	- - - Other	6
3808.20	*- Fungicides:*	
	- - Inorganic:	
3808.20.10.00	- - - Preparations based on copper compounds	4.6
3808.20.15.00	- - - Other	6
	- - Other:	
3808.20.30.00	- - - Based on dithiocarbamates	6
3808.20.40.00	- - - Based on benzimidazoles	6

H.S. Code Number	Description	Import Duty
3808.20.50.00	- - - Based on diazoles and triazoles	6
3808.20.60.00	- - - Based on diazines and morpholines	6
3808.20.80.00	- - - Other	6
3808.30	*- Herbicides, anti-sprouting products and plant-growth regulators:*	
	- - Herbicides:	
3808.30.11.00	- - - Based on phenoxy-phytohormones	6
3808.30.13.00	- - - Based on triazines	6
3808.30.15.00	- - - Based on amides	6
3808.30.17.00	- - - Based on carbamates	6
3808.30.21.00	- - - Based on dinitroaniline derivatives	6
3808.30.23.00	- - - Based on derivatives of urea, of uracil or of sulphonylurea	6
3808.30.27.00	- - - Other	6
3808.30.30.00	- - Anti-sprouting products	6
3808.30.90.00	- - Plant-growth regulators	7.6
3808.40	*- Disinfectants:*	
	- - Based on quarternary ammonium salts:	
3808.40.10.10	- - - In packages for sale by retail	6
3808.40.10.90	- - - Other	6
	- - Based on halogenated compounds:	
3808.40.20.10	- - - In packages for sale by retail	6
3808.40.20.90	- - - Other	6
	- - Other:	
3808.40.90.10	- - - In packages for sale by retail	6
3808.40.90.90	- - - Other	6
3808.90	*- Other:*	
3808.90.10.00	- - Rodenticides	6
	- - Other:	
	- - - Antiseptic:	
3808.90.90.11	- - - - Put up for sale by retail	6
3808.90.90.19	- - - - Other	6
3808.90.90.90	- - - Other	6

H.S. Code Number	Description	Import Duty
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	*- With a basis of amylaceous substances:*	
3809.10.10.00	- - Containing by weight of such substances less than 55%	8.1
3809.10.30.00	- - Containing by weight of such substances 55% or more but less than 70%	8.1
3809.10.50.00	- - Containing by weight of such substances 70% or more but less than 83%	8.1
3809.10.90.00	- - Containing by weight of such substances 83% or more	8.1
	- Other:	
3809.91.00.00	- - Of a kind used in the textile or like industries	6.3
3809.92.00.00	- - Of a kind used in the paper or like industries	6.3
3809.93.00.00	- - Of a kind used in the leather or like industries	6.3
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 rods and electrodes:**	
3810.10.00.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6.5
3810.10	*- Other:*	
3810.90.10.00	- - Preparations of a kind used as cores or coatings for welding electrodes and rods	4.1
3810.90.90.00	- - Other	5
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	*- - Based on lead compounds:*	
3811.11.10.00	- - - Based on tetraethyl lead	7.2

H.S. Code Number	Description	Import Duty
3811.11.90.00	- - - Other	5.8
3811.19.00.00	- - Other	5.8
	- Additives for lubricating oils:	
3811.21.00.00	- - Containing petroleum oils or oils obtained from bituminous minerals	5.3
3811.29.00.00	- - Other	5.8
3811.90.00.00	- Other	5.8
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:**	
3812.10.00.00	- Prepared rubber accelerators	6.3
3812.20	*- Compound plasticisers for rubber or plastics:*	
3812.20.10.00	- - Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2, 2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2, 2, 4-trimethylpentyl phthalate	7.6
3812.20.90.00	- - Other	7.6
3812.30	*- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:*	
3812.30.20.00	- - Anti-oxidising preparations	7.6
3812.30.80.00	- - Other	7.6
38.13 00.00.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishers grenades**	6.9
38.14	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:**	
3814.00.10.00	- Based on butyl acetate	6.6
3814.00.90.00	- Other	6.6
38.15	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:**	
	- Supported catalysts:	
3815.11.00.00	- - With nickel or nickel compounds as the active substance	6.6

H.S. Code Number	Description	Import Duty
3815.12.00.00	- - With precious metal or precious metal compounds as the active substance	6.6
3815.19	- - *Other:*	
3815.19.10.00	- - - Catalyst, in the form of grains of which 90% or more by weight have a particle-size not exceeding 10 micrometres, consisting of a mixture of exides on a magnesium-silicate support, containing by weight: - 20% or more but not more than 35% of copper and - 2% or more than more than 3% of bismuth, and of an apparent specific gravity of 0,2 or more but not exceeding 1,0	6.6
3815.19.90.00	- - - Other	6.6
3815.90	- *Other*	
3815.90.10.00	- - Catalyst consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol	6.6
3815.90.90.00	- - Other	6.6
38.16 00.00.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01**	2.7
38.17	**Mixed aldylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02:**	
3817.10	- *Mixed alkylbenzenes:*	
3817.10.10.00	- - Dodecylbenzene	6.3
3817.10.50.00	- - Linear alkylbenzenes	6.3
3817.10.80.00	- - Other	6.3
3817.20.00.00	- Mixed alkylnaphthalenes	6.3
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:**	
3818.00.10.00	- Doped silicon	7.6
3818.00.90.00	- Other	7.6
38.19 00.00.00	**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**	7.1

H.S. Code Number	Description	Import Duty
38.20 00.00.00	**Anti-freezing preparations and prepared de-icing fluids**	7.6
38.21 00.00.00	**Prepared culture media for development of micro-organisms**	5
38.22	**Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06:**	
3822.00.00.10	- Reagents intended solely for medical diagnostic purposes	7.6
3822.00.00.90	- Other	7.6
38.23	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:**	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.11.00.00	- - Stearic acid	5.1
3823.12.00.00	- - Oleic acid	4.5
3823.13.00.00	- - Tall oil fatty acids	2.9
3823.19	- - *Other:*	
3823.19.10.00	- - - Distilled fatty acids	2.9
3823.19.30.00	- - - Fatty acid distillate	2.9
3823.19.90.00	- - - Other	2.9
3823.70.00.00	- Industrial fatty alcohols	3.8
38.24	**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:**	
3824.10.00.00	- Prepared binders for foundry moulds or cores	7.6
3824.20.00.00	- Naphthenic acids, their water-insoluble salts and their esters	3.2
3824.30.00.00	- Non-agglomerated metal carbides mixed together or with metallic binders	5.3
3824.40.00.00	- Prepared additives for cements, mortars or concretes	7.6

H.S. Code Number	Description	Import Duty
3824.50	*- Non-refractory mortars and concretes:*	
3824.50.10.00	- - Concrete ready to pour	7.6
3824.50.90.00	- - Other	7.6
3824.60	*- Sorbitol other than that of subheading Nos. 2905.44:*	
	- - In aqueous solution:	
3824.60.11.00	- - - Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	12
3824.60.19.00	- - - Other	12
	- - Other:	
3824.60.91.00	- - - Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	12
3824.60.99.00	- - - Other	12
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
3824.71.00.00	- - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	7.6
3824.79.00.00	- - Other	7.6
3824.90	*- Other:*	
3824.90.10.00	- - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	5.7
3824.90.15.00	- - Ion exchangers	6.6
3824.90.20.00	- - Getters for vacuum tubes	6
3824.90.25.00	- - Pyrolignites (for example, of calcium): crude calcium tartrate; crude calcium citrate	5.1
3824.90.30.00	- - Alkaline iron oxide for the purification of gas	5
3824.90.35.00	- - Anti-rust preparations containing amines as active constituents	7.1
3824.90.40.00	- - Inorganic composite solvents and thinners for varnishes and similar products	6.6
	- - Other:	
3824.90.45.00	- - - Anti-scaling and similar compounds	7.6
3824.90.50.00	- - - Preparations for electroplating	7.6
3824.90.55.00	- - - Mixtures of mono-, de- and tre-, fatty acid ester of glycerol (emulsifiers for fats)	7.6

H.S. Code Number	Description	Import Duty
	- - - *Products and preparations for pharmaceutical or surgical uses*	
3824.90.61.00	- - - - Intermediate products of the antibiotics manufacturing process obtained from the fermentation of Streptomices tenebrarius, whether or not dried, for use in the manufacture of human medicaments of heading No. 3004	7.6
3824.90.62.00	- - - - Intermediate products from the manufacture of monesin salts	7.6
3824.90.64.00	- - - - Other	7.6
3824.90.65.00	- - - Auxiliary products for foundries (other than those falling within subheading 3824.10.00.00)	7.6
3824.90.70.00	- - - Fire-proofing, water-proofing and similar protective preparations used in the building industry	7.6
	- - - *Other*	
3824.90.75.00	- - - - Lithium niobate wafer, undoped	7.6
3824.90.80.00	- - - - Mixture of amines derived from dimerized fatty acids, of an average molecular weight of 520 or more but not exceeding 550	7.6
3824.90.85.00	- - - - 3-(1-Ethyl-1-methyupropyl) isoxazol-5-ylamine, in the form of a solution in toluene	7.6
3824.90.95.00	- - - - Other	7.6
3825.10.00.00	- Municipal waste	6.5
3825.20.00.00	- Sewage sludge	6.5
3825.30.00.00	- Clinical waste	6.5
3825.41.00.00	- - Halogenated waste organic products	6.5
3825.49.00.00	- - Waste organic solvents* not halogenated or HS 3825 41 00	6.5
3825.50.00.00	- Wastes of metal-pickling liquors, hydraulic fluid, brake and anti-freeze fluid	6.5
3825.81.00.00	- - Wastes from chemical/allied industries* NES* mainly with organic constituent	6.5
3825.69.00.00	- - Wastes from chemical or allied industries* mainly without organic constituent	6.5
3825.90.00.00	- Residual products of the chemical or allied industries* NES: waste of Chapter Note 6	6.5

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 present 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 No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

NOTES

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

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

2. This Chapter does not cover:
   (a) Waxes of heading No. 27.12 or 34.04;
   (b) Separate chemically defined organic compounds (Chapter 29);
   (c) Heparin or its salts (heading No. 30.01);
   (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
   (e) Organic surface active agents or preparations of heading No. 34.02;
   (f) Run gums or ester gums (heading No. 38.06);
   (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
   (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
   (ij) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
   (k) Plaits, wickerwork or other articles of Chapter 46;
   (l) Wall coverings of heading No. 48.14;
   (m) Goods of Section XI (textiles and textile articles);
   (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding crops or parts thereof);
   (o) Imitation jewellery of heading No. 71.71;
   (p) Articles of Section XVI (machines and mechanical or electrical appliances);
   (q) Parts of aircraft or vehicles of Section XVII;
   (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
   (s) Articles of Chapter 91 (for example, clock or watch cases);
   (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
   (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
   (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
   (w) 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 Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
   (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300º C, after conversion to 1, 013 millibars when a reduced pressure distillation method is used (headings Nos. 39.01 and 39.02);
   (b) Resins, not highly polymerised, of the coumarone indene type (heading No. 39.11);
   (c) Other synthetic polymers with an average of at least 5 monomer units;
   (d) Silicones (heading No. 39.10);
   (e) Resols (heading No. 39.09) and other prepolymers.

4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
   For the 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 purpose of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
   If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

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

6. In headings Nos. 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
   (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
   (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14).

8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay flat tubing. However, except for the last mentioned, those having an internal cross section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purpose of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design printed or otherwise decorated.

10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub Chapter II:
   (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
   (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
   (c) Gutters and fittings therefor;
   (d) Doors, windows and their frames and thresholds for doors;
   (e) Balconies, balustrades, fencing, gates and similar barriers;
   (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
   (g) Large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
   (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
   (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails,

switch plates and other protective plates.

SUBHEADING NOTE

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

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

(1) The designation in a subheading of a polymer by the prefix "poly" (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 Nos. 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.

H.S. Code Number	Description	Import Duty
	I. PRIMARY FORMS	
39.01	**Polymers of ethylene, in primary form:**	
3901.10	*- Polyethelene having a specific gravity of less than 0.94:*	
3901.10.10.00	- - Linear polyethylene	7.1
3901.10.90.00	- - Other	7.1

H.S. Code Number	Description	Import Duty
3901.20	*- Polyethylene having a specific gravity of 0.94 or more:*	
3901.20.10.00	- - Polyethylene, on one of the forms mentioned in note 6(b) to this Chapter, of a specific gravity of 0,958 or more at 23°C, containing - 50mg/kg or less of aluminium, - 2mg/kg or less of calcium, - 2mg/kg or less of chromium, - 2mg/kg or less of iron, - 2mg/kg or less of nickel, - 2mg/kg or less of titanium, and - 8mg/kg or less of vanadium, for the manufacture of chlorosulphonated polyethylene	0
3901.20.90.00	- - Other	7.1
3901.30.00.00	- Ethylene-vinyl acetate copolymers	7.1
3901.90	*- Other:*	
3901.90.10.00	- - Inomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid	0
3901.90.20.00	- - A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35% or less of styrene, in one of the forms mentioned in note 6(b) of this Chapter	0
3901.90.90.00	- - Other	2.5
39.02	**Polymers of propylene or of other olefins, in primary forms:**	
3902.10.00.00	- Polypropylene	7.1
3902.20.00.00	- Polyisbutylene	7.1
3902.30.00.00	- Propylene copolymers	7.1
3902.90	*- Other:*	
3902.90.10.00	- - A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35% or less of styrene, in one of the forms mentioned in note 6(b) of this Chapter	0
3902.90.20.00	- - Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight 10% or less of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight 10% or less of polyethylene and/or 25% or less of polypropylene, in one of the forms mentioned in note 6(b) to this Chapter	0
3902.90.90.00	- - Other	7.1

H.S. Code Number	Description	Import Duty
39.03	**Polymers of styrene, in primary forms:**	
	- Polystyrene:	
3903.11.00.00	- - Expansible	7.1
3903.19.00.00	- - Other	7.1
3903.20.00.00	- Styrene-acrylonitrile (SAN) copolymers	7.1
3903.30.00.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	7.1
3903.90	*- Other:*	
3903.90.10.00	- - Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	0
3903.90.20.00	- - Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in note 6(b) to this Chapter	0
3903.90.90.00	- - Other	7.1
39.04	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms:**	
3904.10.00.00	- Polyvinyl chloride, not mixed with any other substances	2.5
	- Other polyvinyl chloride:	
3904.21.00.00	- - Non-plasticised	7.1
3904.22.00.00	- - Plasticised	7.1
3904.30.00.00	- Vinyl chloride-vinyl acetate copolymers	7.1
3904.40.00.00	- Other vinyl chloride polymers	7.1
3904.50	*- Vinylidene chloride polymers:*	
3904.50.10.00	- - Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometres or more but not more than 20 micrometres	0
3904.50.90.00	- - Other	7.1
	- Fluoro-polymers:	
3904.61.00.00	- - Polytetrafluoroethylene	2.5
3904.69	*- - Other:*	
3904.69.10.00	- - - Polyvinyl fluoride, in one of the forms mentioned in note 6(b) to this Chapter	0
3904.69.90.00	- - - Other	7.1
3904.90.00.00	- Other	2.5

H.S. Code Number	Description	Import Duty
39.05	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:**	
	- Polyvinyl acetate:	
3905.12.00.00	- - In aqueous dispersion	7.1
3905.19.00.00	- - Other	7.1
	- Vinyl acetate copolymers:	
3905.21.00.00	- - In aqueous dispersion	7.1
3905.29.00.00	- - Other	7.1
3905.30.00.00	- Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	7.1
	- Other:	
3905.91.00.00	- - Copolymers	2.5
3905.99	- - *Other:*	
3905.99.10.00	- - - Poly(vinyl formal), in one of the forms mentioned in note 6(b) to this Chapter, of a molecular weight of 10 000 or more but not exceeding 40 000 and containing by weight: - 9.5% or more but not more than 13% of acetyl groups evaluated as vinyl acetate and - 5% or more but not more than 6.5% of hydroxy groups evaluated as vinyl alcohol	0
3905.99.90.00	- - - Other	0
39.06	**Acrylic polymers in primary forms:**	
3906.10.00.00	- Polymethyl methacrylate	7.1
3906.90	*- Other:*	
3906.90.10.00	- - Poly[N-(3-hydroxyimino-1, 1-dimethylbutyl) acrylamide]	0
3906.90.20.00	- - Copolymer of 2-diisopropylamiineothyl methacrylate with decyl methacrylate, in the form of a solution in N, N-dimethylacetamide containing by weight 55% or more of copolymer	0
3906.90.30.00	- - Copolymer of acrylic acid with 2-ethylhexyl acrylate, containing by weight 10% or more but not more than 11% of 2-ethythexyl acrylate	0
3906.90.40.00	- - Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile (NBR)	0

H.S. Code Number	Description	Import Duty
3906.90.50.00	- - Polymerization product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes	0
3906.90.60.00	- - Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight 50% or more of methyl acrylate, whether or not compounded with silica	5
3906.90.90.00	- - Other	7.1
39.07	**Polyacetals, other polyethersandepoxideresins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:**	
3907.10.00.00	- Polyacetals	6.5
3907.20	*- Other polyethers:*	
	- - Polyether alcohols:	
3907.20.11.00	- - - Polyethylene glycols	6.5
	- - - Other:	
3907.20.21.00	- - - - With a hydroxyl number not exceeding 100	6.5
3907.20.29.00	- - - - Other	6.5
	- - Other:	
3907.20.91.00	- - - Copolymer of 1-chloro-2, 3-epoxypropane with ethylene oxide	0
3907.20.99.00	- - - Other	6.5
3907.30.00.00	- Epoxide resins	2.5
3907.40.00.00	- Polycarbonates	6.5
3907.50.00.00	- Alkyd resins	6.5
3907.60	*- Polyethylene terephthalate:*	
3907.60.20.00	- - Having a viscosity number of 183 ml/g or higher	6.5
3907.60.80.00	- - Other	6.5
	- Other polyesters:	
3907.91	*- - Unsaturated:*	
3907.91.10.00	- - - Liquid	6.5
3907.91.90.00	- - - Other	6.5
3907.99	*- - Other:*	
	- - - With a hydroxyl number not exceeding 100:	

H.S. Code Number	Description	Import Duty
3907.99.11.00	- - - - Poly(ethylene naphthalene-2, 6-dicarboxylate)	0
3907.99.19.00	- - - - Other	0
	- - - *Other*:	
3907.99.91.00	- - - - Poly(ethylene naphthalene-2,6-dicarboxylate	0
3907.99.99.00	- - - - Other	2.5
39.08	**Polyamides in primary forms:**	
3908.10.00.00	- Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10, or -6, 12	6.5
3908.90.00.00	- Other	6.5
39.09	**Amino-resins, phenolic resins and polyurethanes, in primary forms:**	
3909.10.00.00	- Urea resins; thiourea resins	6.5
3909.20.00.00	- Melamine resins	2.5
3909.30.00.00	- Other amino-resins	6.5
3909.40.00.00	- Phenolic resins	6.5
3909.50	- *Polyurethanes:*	
3909.50.10.00	- - Polyurethane of 2, 2'-(*tert*-butylimino) diethanol and 4, 4'-methylene-dicyclohexyl diisocyanate, in the form of a solution in *N*, *N*-dimethyl acetamide containing by weight 50% or more of polymer	0
3909.50.90.00	- - Other	6.5
39.10 00.00.00	**Silicones in primary forms**	2.5
39.11	**Petroleumresins, coumarone-indeneresins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:**	
3911.10.00.00	- Petroleum resins, coumarone, indene or coumaroneindene resins and polyterpenes	7.1
3911.90	- *Other:*	
	- - *Condensation or rearrangement polymerisation products whether or not chemically modified:*	
3911.90.11.00	- - - Poly(oxy-1, 4-phenylenesulphonyl-1, 4-phenyleneoxy-1,4 phenyleneisopropylidine-1, 4-phenylene), in one of the forms mentioned in note 6(b) to this Chapter	3.5

H.S. Code Number	Description	Import Duty
3911.90.13.00	- - - Poly(thio-1, 4-phenylene)	0
3911.90.19.00	- - - Other	6.5
	- - *Other:*	
3911.90.91.00	- - - Copolymer of *p*-cresol and divinylbenzene, in the form of a solution in *N*, *N*-dimethylacetamide, containing by weight 50% or more of polymer	0
3911.90.93.00	- - - Hydrogenated copolymers of vinyltoluene and *a*-methylstyrene	0
3911.90.99.00	- - - Other	7.1
39.12	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:**	
	- *Cellulose acetates:*	
3912.11.00.00	- - Non-plasticised	6.5
3912.12.00.00	- - Plasticised	6.5
3912.20	- *Cellulose nitrates (including collodions):*	
	- - *Non-plasticised:*	
3912.20.11.00	- - - Collodions and celloidin	7.5
3912.20.19.00	- - - Other	6
3912.20.90.00	- - Plasticised	6.5
	- *Cellulose ethers:*	
3912.31.00.00	- - Carboxymethyl cellulose and its salts	6.5
3912.39	- - *Other:*	
3912.39.10.00	- - - Ethyl cellulose	6.5
3912.39.20.00	- - - Hydroxypropylcellulose	0
3912.39.80.00	- - - Other	6.5
3912.90	- *Other:*	
3912.90.10.00	- - Cellulose esters	6.4
3912.90.90.00	- - Other	6.5
39.13	**Naturalpolymers(forexample, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivativesofnaturalrubber), not elsewhere specified or included, in primary forms:**	
3913.10.00.00	- Alginic acid, its salts and esters	2.5

H.S. Code Number	Description	Import Duty
3913.90	*- Other:*	
3913.90.10.00	- - Chemical derivatives of natural rubber	6.5
3913.90.20.00	- - Amylopectin	7.1
3913.90.30.00	- - Amylose	7.1
3913.90.80.00	- - Other	7.1
39.14	**Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms**	6.5
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15	**Waste, parings and scrap, of plastics:**	
3915.10.00.00	- Of polymers of ethylene	5
3915.20.00.00	- Of polymers of styrene	5
3915.30.00.00	- Of polymers of vinyl chloride	5
3915.90	*- Of other plastics:*	
	- - Of addition polymerisation products:	
3915.90.11.00	- - - Of polymers of propylene	5
3915.90.13.00	- - - Of acrylic polymers	5
3915.90.19.00	- - - Other	5
	- - Other:	
3915.90.91.00	- - - Of epoxide resins	6.5
3915.90.93.00	- - - Of cellulose and its chemical derivatives	6.5
3915.90.99.00	- - - Other	6.5
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:**	
3916.10.00.00	- Of polymers of ethylene	12.5
3916.20	*- Of polymers of vinyl chloride:*	
3916.20.10.00	- - Of polyvinyl chloride	12.5
3916.20.90.00	- - Other	12.5

H.S. Code Number	Description	Import Duty
3916.90	*- Of other plastics:*	
	- - Of condensation or rearrangement polymerisation products, whether or not chemically modified:	
3916.90.11.00	- - - Of polyesters	8
3916.90.13.00	- - - Of polyamides	8
3916.90.15.00	- - - Of epoxide resins	8
3916.90.19.00	- - - Other	8
	- - Of addition polymerisation products:	
3916.90.51.00	- - - Of polymers of propylene	12.5
3916.90.59.00	- - - Other	12.5
3916.90.90.00	- - Other	12.5
39.17	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:**	
3917.10	*- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:*	
3917.10.10.00	- - Of hardened protein	5.3
3917.10.90.00	- - Of cellulosic materials	8.6
	- Tubes, pipes and hoses, rigid:	
3917.21	*- - Of polymers of ethylene:*	
3917.21.10.00	- - - Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	12.5
	- - - Other:	
3917.21.91.00	- - - - With fittings attached, for use in civil aircraft	0
	- - - - Other:	
3917.21.99.10	- - - - - With fittings attached, for use in motor vehicles	8.4
3917.21.99.90	- - - - - Other	8.4
3917.22	*- - Of polymers of propylene:*	
3917.22.10.00	- - - Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	8.1
	- - - Other:	
3917.22.91.00	- - - -With fittings attached, for use in civil aircraft	0
	- - - - Other:	

H.S. Code Number	Description	Import Duty
3917.22.99.10	- - - - - With fittings attached, for use in motor vehicles	8.4
3917.22.99.90	- - - - - Other	8.4
3917.23	*- - Of polymers of vinyl chloride:*	
3917.23.10.00	- - - Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	12.5
	- - - Other:	
3917.23.91.00	- - - - With fittings attached, for use in civil aircraft	0
	- - - - Other :	
3917.23.99.10	- - - - - With fittings attached, for use in motor vehicles	8.4
3917.23.99.90	- - - - - Other	8.4
3917.29	*- - Of other plastics:*	
	- - - Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked:	
3917.29.12.00	- - - - Of condensation or rearrangement polymerisation products, whether or not chemically modified	8
3917.29.15.00	- - - - Of additional polymerisation products	12.5
3917.29.19.00	- - - - Other	7
	- - - Other:	
3917.29.91.00	- - - - With fittings attached, for use in civil aircraft	0
	- - - - Other:	
3917.29.99.10	- - - - - With fittings attached, for use in motor vehicles	8.4
3917.29.99.90	- - - - - Other	8.4
	- Other tubes, pipes and hoses:	
3917.31	*- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:*	
3917.31.10.00	- - - With fittings attached, for use in civil aircraft	0
	- - - Other:	
3917.31.90.10	- - - - With fittings attached, for use in motor vehicles	8
3917.31.90.90	- - - - Other	6.5
3917.32	*- - Other, not reinforced or otherwise combined with other materials, without fittings:*	
	- - - Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked:	

H.S. Code Number	Description	Import Duty
3917.32.10.00	- - - - Of condensation or rearrangement polymerisation products, whether or not chemically modified	8
	- - - - *Of addition polymerisation products:*	
3917.32.31.00	- - - - - Of polymers of ethylene	12.5
3917.32.35.00	- - - - - Of polymers of vinyl chloride	12.5
3917.32.39.00	- - - - - Other	12.5
3917.32.51.00	- - - - Other	7
	- - - *Other:*	
3917.32.91.00	- - - - Artificial sausage casings	6.5
3917.32.99.00	- - - - Other	8.4
3917.33	- - *Other, not reinforced or otherwise combined with other materials, with fittings:*	
3917.33.10.00	- - - With fittings attached, for use in civil aircraft	0
	- - - *Other:*	
3917.33.90.10	- - - - With fittings attached, for use in motor vehicles	8.4
3917.33.90.90	- - - - Other	8.4
3917.39	- - *Other:*	
	- - - *Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked:*	
3917.39.12.00	- - - - Of condensation or rearrangement polymerisation products, whether or not chemically modified	8
3917.39.15.00	- - - - Of additional polymerisation products	12.5
3917.39.19.00	- - - - Other	7
	- - - *Other:*	
3917.39.91.00	- - - - With fittings attached, for use in civil aircraft	0
	- - - - *Other:*	
3917.39.99.10	- - - - - With fittings attached, for use in motor vehicles	8.4
3917.39.99.90	- - - - - Other	8.4
3917.40	- *Fittings:*	
3917.40.10.00	- - For use in civil aircraft	0
	- - *Other:*	
3917.40.90.10	- - - Bends and elbows	8.4
3917.40.90.90	- - - Other	8.4

H.S. Code Number	Description	Import Duty
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	*- Of polymers of vinyl chloride:*	
	- - Consisting of a support impregnated, coated or covered with polyvinyl chloride:	
3918.10.10.10	- - - In shapes other than rectangular (including square), surface worked or constituting printed matter	12.5
3918.10.10.90	- - - Other	8.1
	- - Other:	
3918.10.90.10	- - - In shapes other than rectangular, surface worked or constituting printed matter	12.5
3918.10.90.90	- - - Other	8.1
3918.90	*- Of other plastics:*	
	- - Of expanded polystyrene:	
	- - - In blocks, tiles or sheets:	
3918.90.00.12	- - - - In shapes other than rectangular (including square), surface worked or constituting printed matter	12.5
3918.90.00.18	- - - - Other	8.1
3918.90.00.19	- - - Other	12.5
	- - Other:	
3918.90.00.92	- - - In shapes other than rectangular (including square), surface worked or constituting printed matter	12.5
3918.90.00.99	- - - Other	8.1
39.19	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:**	
3919.10	*- In rolls of a width not exceeding 20 cm:*	
	- - Strips, the coating of which consists of unvulcanised natural or synthetic rubber:	
3919.10.11.00	- - - Of plasticised polyvynil chloride or of polyethylene	6.3
3919.10.13.00	- - - Of non-plasticised polyvinyl chloride	6.3
3919.10.15.00	- - - Of polypropylene	6.3
3919.10.19.00	- - - Other	6.3
	- - Other:	

H.S. Code Number	Description	Import Duty
	- - - Of condensation of rearrangement polymerisation products, whether or not chemically modified:	
3919.10.31.00	- - - - Of polyesters	8.1
3919.10.35.00	- - - - Of epoxide resins	0
3919.10.38.00	- - - - Other	6.5
	- - - Of additional polymerisation products:	
3919.10.61.00	- - - - Of plasticised polyvinyl chloride or of polyethylene	8.1
3919.10.69.00	- - - - Other	8.1
3919.10.90.00	- - - Other	6.5
3919.90	*- Other:*	
3919.90.10.00	- - Further worked than surface-worked, or cut to shape other than rectangular (including square)	8.4
	- - Other:	
	- - - Of condensation or rearrangement polymerisation products, whether or not chemically modified:	
3919.90.31.00	- - - - Of polycarbonates, alkyd resins, polyallylesters or other polyesters	13
3919.90.35.00	- - - - Of epoxide resins	8
3919.90.38.00	- - - - Other	8
	- - - Of addition polymerisation products:	
3919.90.61.00	- - - - Of plasticised polyvinyl chloride or of polyethylene	12.5
3919.90.69.00	- - - - Other	12.5
3919.90.90.00	- - - Other	7
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	*- Of polymers of ethylene:*	
	- - Of a thickness not exceeding 0.125 mm:	
	- - - Of polyethylene having a specific gravity of:	
	- - - Less than 0.94:	
	- - - - - Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photo-resist film used in the manufacture of semiconductors or printed circuits:	
3920.10.23.10	- - - - - - Sheeting in rolls of a width up to 2 meters	12.5

H.S. Code Number	Description	Import Duty
3920.10.23.90	- - - - - - Other	12.5
	- - - - - *Other:*	
	- - - - - - *Not printed:*	
	- - - - - - - *Stretch film:*	
3920.10.24.10	- - - - - - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.10.24.90	- - - - - - - - Other	12.5
	- - - - - - - *Other:*	
3920.10.26.10	- - - - - - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.10.26.90	- - - - - - - - Other	12.5
	- - - - - - *Printed:*	
3920.10.27.10	- - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.10.27.90	- - - - Other	12.5
	- - - *0.94 or more:*	
3920.10.28.10	- - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.10.28.90	- - - - Other	12.5
	- - - *Other:*	
3920.10.40.10	- - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.10.40.90	- - - - Other	12.5
	- - *Of a thickness exceeding 0.125 mm:*	
	- - - *Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15%, containing polyvinyl alcohol dissolved in water as the moistening agent:*	
3920.10.81.10	- - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.10.81.9	- - - - Other	12.5
	- - - *Other:*	
3920.10.89.10	- - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.10.89.90	- - - - Other	12.5
	- *Of polymers of propylene:*	
	- - *Of a thickness not exceeding 0.10 mm:*	
3920.20.21.00	- - - Biaxially oriented	12.5
3920.20.29.00	- - - Other	12.5
	- - *Of a thickness exceeding 0.10 mm:*	

H.S. Code Number	Description	Import Duty
	- - - Strip of a width exceeding 5 mm but not exceeding 20 mm of the kind used for packaging:	
3920.20.71.00	- - - - Decorative strip	12.5
3920.20.79.00	- - - - Other	12.5
3920.20.90.00	- - - Other	12.5
3920.30	*- Of polymers of styrene:*	
3920.30.00.10	- - Sheeting in rolls of a width up to 2 meters	8
3920.30.00.90	- - Other	12.5
	- Of polymers of vinyl chloride:	
3920.41	*- - Rigid:*	
	- - - Non-plasticised, of a thickness:	
3920.41.11.00	- - - - Not exceeding 1mm	12.5
3920.41.19.00	- - - - Exceeding 1mm	12.5
	- - - Plasticised, of a thickness:	
3920.41.91.00	- - - - Not exceeding 1mm	12.5
3920.41.99.00	- - - - Exceeding 1mm	12.5
3920.42	*- - Flexible:*	
	- - - Non-plasticised, of a thickness:	
3920.42.11.00	- - - - Not exceeding 1mm	12.5
3920.42.19.00	- - - - Exceeding 1mm	12.5
	- - - Plasticised, of a thickness:	
3920.42.91.00	- - - - Not exceeding 1mm	12.5
3920.42.99.00	- - - - Exceeding 1mm	12.5
	- Of acrylic polymers:	
3920.51	*- - Of polymethyl methacrylate:*	
3920.51.00.10	- - - Sheeting in rolls of a width up to 2 meters	12.5
3920.51.00.90	- - - Other	12.5
3920.59	*- - Other:*	
	- - - Copolymer of acrylic and metacrylic esters, in the form of film of a thickness not exceeding 150 micrometres:	
3920.59.10.10	- - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.59.10.90	- - - - Other	12.5
	- - - Other:	

H.S. Code Number	Description	Import Duty
3920.59.90.10	- - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.59.90.90	- - - - Other	12.5
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.61.00.00	- - Of polycarbonates	8.1
3920.62	*- - Of polyethylene terephthalate:*	
	- - - Of a thickness not exceeding 0.35 mm:	
	- - - - Polyethylene terephthelate film, of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic discs:	
3920.62.11.10	- - - - Sheeting in rolls of a width up to 2 meters	13
3920.62.11.90	- - - - Other	13
	- - - - Polyethylene terephthelate film, of a thickness of 100 micrometres or more but not exceeding 150 micrometres, for the manufacture of photopolymer printing plates:	
3920.62.13.10	- - - - - Sheeting in rolls of a width up to 2 meters	13
3920.62.13.90	- - - - - Other	13
	- - - - Other:	
3920.62.19.10	- - - - Sheeting in rolls of a width up to 2 meters	13
3920.62.19.90	- - - - - Other	13
	- - - Of a thickness exceeding 0.35 mm:	
3920.62.90.10	- - - - Sheeting in rolls of a width up to 2 meters	13
3920.62.90.90	- - - - Other	13
3920.63	*- - Of unsaturated polyesters:*	
3920.63.00.10	- - - Sheeting in rolls of a width up to 2 meters	13
3920.63.00.90	- - - Other	13
3920.69	*- - Of other polyesters:*	
3920.69.00.10	- - - Sheeting in rolls of a width up to 2 meters	8.1
3920.69.00.90	- - - Other	8.1
	- Of cellulose or its chemical derivatives:	
3920.71	*- - Of regenerated cellulose:*	
3920.71.10.90	- - - Sheets, film or strip, coiled or not, of a thickness of less than 0.75mm	13

H.S. Code Number	Description	Import Duty
3920.71.90.00	- - - Other	6.9
3920.72.00.00	- - Of vulcanised fibre	5.7
3920.73	*- - Of cellulose acetate:*	
3920.73.10.00	- - - Film in rolls or in strips, for cinematography or photography	6.3
3920.73.50.00	- - - Sheets, film or strip, coiled or not, of a thickness of less than 0.75 mm	13
3920.73.90.00	- - - Other	7.4
3920.79.00.00	- - Of other cellulose derivatives	7.1
	- Of other plastics:	
3920.21	*- - Of polyvinyl butyral:*	
3920.91.00.10	- - - Sheeting in rolls of a width up to 2 meters	8.1
3920.91.00.90	- - - Other	8.1
3920.92	*- - Of polyamides:*	
3920.92.00.10	- - - Sheeting in rolls of a width up to 2 meters	8
3920.92.00.90	- - - Other	8
3920.93	*- - Of amino-resins:*	
3920.93.00.10	- - - Sheeting in rolls of a width up to 2 meters	7.4
3920.93.00.90	- - - Other	7.4
3920.94	*- - Of phenolic resins:*	
3920.94.00.10	- - - Sheeting in rolls of a width up to 2 meters	6.5
3920.94.00.90	- - - Other	6.5
3920.99	*- - Of other plastics:*	
	- - - Of condensation or rearrangement polymerisation products, whether or not chemically modified:	
	- - - - Polyimide sheet and strip, uncoated, or coated or covered solely with plastic:	
3920.99.21.10	- - - - - Sheeting in rolls of a width up to 2 meters	8
3920.99.21.90	- - - - - Other	0
	- - - - Other:	
3920.99.28.10	- - - - - Sheeting in rolls of a width up to 2 meters	8
3920.99.28.90	- - - - - Other	6.5
	- - - Of additional polymerisation products:	
	- - - - Polyvinyl fluoride sheet:	

H.S. Code Number	Description	Import Duty
3920.99.51.10	- - - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.99.51.90	- - - - - Other	0
	- - - - *Ion-exchange membranes of fluorinated plastic material, for use in chlor-alkali electrolytic cells:*	
3920.99.53.10	- - - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.99.53.90	- - - - - Other	0
	- - - - *Baxially-orientated polyvinyl alcohol film, containing by weight 97% or more of polyvinyl alcohol, uncoated, of a thickness not exceeding 1mm*:	
3920.99.55.10	- - - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.99.55.90	- - - - - Other	0
	- - - - *Other:*	
3920.99.59.10	- - - - - Sheeting in rolls of a width up to 2 meters	12.5
3920.99.59.90	- - - - - Other	0
	- - - *Other:*	
3920.99.90.10	- - - - Sheeting in rolls of a width up to 2 meters	7
3920.99.90.90	- - - - Other	6.5
39.21	**Other plates, sheets, film, foil and strip, of plastics:**	
	- *Cellular:*	
3921.11	- - *Of polymers of styrene:*	
	- - - *Of expanded polystyrene:*	
3921.11.00.11	- - - - Blocks, tiles or sheets	12.5
3921.11.00.19	- - - - Other	12.5
3921.12.00.00	- - Of polymers of vinyl chloride	0
3921.13	- - *Of polyurethanes:*	
3921.13.10.00	- - - Flexible	6.5
3921.13.90.00	- - - Other	8.4
3921.14.00.00	- - Of regenerated cellulose	8.4
3921.19.00.00	- - Of other plastics	12.5
3921.90	- *Other:*	
	- - *Of condensation or rearrangement polymerisation products, whether or not chemically modified:*	
	- - - *Of polyesters:*	

H.S. Code Number	Description	Import Duty
3921.90.11.00	- - - - Corrugated sheets and plates	13
3921.90.19.00	- - - - Other	13
3921.90.20.00	- - - Of epoxide resins	8
3921.90.30.00	- - - Of phenolic resins	8
	- - - *Of amino-resins:*	
	- - - - *Laminated:*	
3921.90.41.00	- - - - - High pressure laminates with a decorative surface on one or both sides	8
3921.90.43.00	- - - - - Other	8
3921.90.49.00	- - - - Other	8
3921.90.55.00	- - - Other	8
3921.90.60.00	- - Of addition polymerisation products	12.5
3921.90.90.00	- - Other	7
39.22	**Baths, shower-baths, wash-basins, bidet, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:**	
3922.10.00.00	- Baths, shower-baths and wash-basins	8.4
3922.20.00.00	- Lavatory seats and covers	8.4
3922.90.00.00	- Other	8.4
39.23	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:**	
3923.10.00.00	- Boxes, cases, crates and similar articles	8.4
	- *Sacks and bags (including cones):*	
3923.21	- - *Of polymers of ethylene:*	
3923.21.00.10	- - - Degradable laundry, refuse and carrier bags	6.5
3923.21.00.20	- - - Other	8.4
3923.29	- - *Of other plastics:*	
	- - - *Of poly (vinyl) chloride:*	
3923.29.10.10	- - - - Degradable laundry, refuse and carrier bags	6.5
3923.29.10.90	- - - - Other	8.4
	- - - *Other:*	

H.S. Code Number	Description	Import Duty
3923.29.90.10	- - - - Degradable laundry, refuse and carrier bags	6.5
3923.29.90.90	- - - - Other	8.4
3923.30	*- Carboys, bottles, flasks and similar articles:*	
3923.30.10.00	- - Of a capacity not exceeding two litres	8.4
3923.30.90.00	- - Of a capacity exceeding two litres	8.4
3923.40	*- Spools, cops, bobbins and similar supports:*	
3923.40.10.00	- - Spools, reels and similarsupportsforphotographicand cinematographic film or for tapes, films and the like falling within headings Nos. 85.23 and 85.24	5.3
3923.40.90.00	- - Other	8.4
3923.50	*- Stoppers, lids, caps, and other closures:*	
3923.50.10.00	- - Caps and capsules for bottles	8.4
3923.50.90.00	- - Other	8.4
3923.90	*- Other:*	
3923.90.10.00	- - Netting extruded in tubular form	8.4
3923.90.90.00	- - Other	8.4
39.24	**Tableware, kitchenware, other household articles and toilet articles, of plastics:**	
3924.10.00.00	- Tableware and kitchenware	8.4
3924.90	*- Other:*	
	- - Of regenerated cellulose:	
3924.90.11.00	- - - Sponges	8.6
3924.90.19.00	- - - Other	8.6
3924.90.90.00	- - Other	8.4
39.25	**Builders' ware of plastics, not elsewhere specified or included:**	
3925.10.00.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	8.4
3925.20.00.00	- Doors, windows and their frames thresholds for doors	8.4
3925.30.00.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	8.4
3925.90	*- Other:*	

H.S. Code Number	Description	Import Duty
3925.90.10.00	- - Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	8.4
3925.90.20.00	- - Trunking, ducting and cable trays for electrical circuits	8.4
3925.90.80.00	- - Other	8.4
39.26	**Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14:**	
3926.10.00.00	- Office or school supplies	8.4
3926.20.00.00	- Articles of apparel and clothing accessories (including gloves)	8.4
3926.30.00.00	- Fittings for furniture, coachwork or the like	8.4
3926.40.00.00	- Statuettes and other ornamental articles	8.4
3926.90	- *Other:*	
3926.90.10.00	- - For technical uses, for use in civil aircraft	0
	- - *Other:*	
3926.90.50.00	- - - Perforated buckets and similar articles used to filter water at the entrance to drains	8.4
	- - - *Other:*	
3926.90.91.00	- - - - Made from sheet	8.4
	- - - - *Other:*	
3926.90.99.10	- - - - - Articles of expanded polystyrene	8.4
3926.90.99.90	- - - - - Other	8.4

CHAPTER 40

RUBBER AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout this Schedule 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 and articles of headings Nos. 40.11 to 40.13).

3. In headings Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
   (a) Liquids and pastes (including latex, whether or not pre vulcanised, and other dispersions and solutions);
   (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 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 or unsaturated synthetic substances with saturated synthetic high polymers provided that all the above mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (a) Headings Nos 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
      (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of 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 effect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
      (i) emulsifiers or anti tack agents;
      (ii) small amounts of breakdown products of emulsifiers;
      (iii) very small amounts of the following: heat sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface active agents (generally for obtaining electro positive rubber latexes) antioxidants, coagulants, crumbling agents, freeze

resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special purpose additives.

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

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

8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabrics impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface worked, but not otherwise cut to shape or further worked.

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

H.S. Code Number	Description	Import Duty
40.01	**Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:**	
4001.10.00.00	- Natural rubber latex, whether or not pre-vulcanised	0
	- Natural rubber in other forms:	
4001.21.00.00	- - Smoked sheets	0
4001.22.00.00	- - Technically specified natural rubber (TSNR)	0
4001.29.00.00	- - Other	0
4001.30.00.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	0
40.02	**Synthetic rubber and factice derived from oils, in primary forms or on plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:**	
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber(XSBR):	
4002.11.00.00	- - Latex	0
4002.19.00.00	- - Other	0
4002.20.00.00	- Butadiene rubber (BR)	0
	- Isobutene-isoprene (butyl) rubber (IIR); haloisobutene rubber (CIIR or BIIR):	

H.S. Code Number	Description	Import Duty
4002.31.00.00	- - Isobutene-isoprene (butyl) rubber (IIR)	0
4002.39.00.00	- - Other	0
	- *Chloroprene (chlorobutadiene) rubber (CR):*	
4002.41.00.00	- - Latex	0
4002.49.00.00	- - Other	0
	- *Acrylonitrile-butadiene rubber (NBR):*	
4002.51.00.00	- - Latex	0
4002.59.00.00	- - Other	0
4002.60.00.00	- Isoprene rubber (IR)	0
4002.70.00.00	- Ethylene- propylene-non-conjugated diene rubber (EPDM)	0
4002.80.00.00	- Mixtures of any product of heading No. 40.01 with any product of this heading	0
	- *Other:*	
4002.91.00.00	- - Latex	0
4002.99	- - *Other:*	
4002.99.10.00	- - - Products modified by the incorporation of plastics	2.9
4002.99.90.00	- - - Other	3.8
40.03 00.00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip**	0
40.04 00.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom**	0
40.05	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:**	
4005.10.00.00	- Compounded with carbon black or silica	2.5
4005.20.00.00	- Solutions; dispersions other than those of subheading No. 4005.10.00.00	0
	- *Other:*	
4005.91.00.00	- - Plates, sheets and strip	2.5
4005.99.00.00	- - Other	2.5

H.S. Code Number	Description	Import Duty
40.06	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvalcanised rubber:**	
4006.10.00.00	- "Camel-back" strips for retreading rubber tyres	2.5
4006.90.00.00	- Other	0
40.07 00.00.00	**Vulcanised rubber thread and cord**	4
40.08	**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:**	
	- Of cellular rubber:	
4008.11.00.00	- - Plates, sheets and strip	5.8
	- - Other:	
4008.19.00.10	- - - Profile shapes incorporating fixing device for use on motor vehicles	4.4
4008.19.00.90	- - - Other	2.9
	- Of non-cellular rubber:	
4008.21	*- - Plates, sheets and strip:*	
4008.21.10.00	- - - Floor coverings and mats	4.9
4008.21.90.00	- - - Other	4.9
4008.29	*- - Other:*	
4008.29.10.00	- - - Profile shapes, cut to size, for use in civil aircraft	0
	- - - Other:	
4008.29.90.10	- - - - Profile shapes incorporating fixing device for use on motor vehicles	4.4
4008.29.90.90	- - - - Other	2.9
40.09	**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):**	
4009.10.00.00	- Not reinforced or otherwise combined with other materials, without fittings	4.9
4009.20.00.00	- Reinforced or otherwise combined only with metal without fittings	4.9
4009.30.00.00	- Reinforced or otherwise combined only with textile materials, without fittings	4.9

H.S. Code Number	Description	Import Duty
4009.40.00.00	- Reinforced or otherwise combined with other materials, without fittings	4.9
4009.50	*- With fittings:*	
4009.50.10.00	- - Suitable for conducting gases or liquids, for use in civil aircraft	0
	- - Other:	
4009.50.30.00	- - - Not reinforced or otherwise combined with other materials	4.9
4009.50.50.00	- - - Reinforced or otherwise combined only with metal	4
4009.50.70.00	- - - Reinforced or otherwise combined only with textile materials	4.9
4009.50.90.00	- - - Reinforced or otherwise combined with other materials	4.9
40.10	**Conveyor or transmission belts or belting, of vulcanised rubber:**	
	- Conveyor belts or belting:	
4010.11.00.00	- - Reinforced only with metal	10
4010.12.00.00	- - Reinforced only with textile materials	10
4010.13.00.00	- - Reinforced only with plastics	10
4010.19.00.00	- - Other	10
	- Transmission belts or belting:	
4010.21.00.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	6.5
4010.22.00.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	6.5
4010.23.00.00	- - Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	6.5
4010.24.00.00	- - Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	6.5
4010.29.00.00	- - Other	6.5
40.11	**New pneumatic tyres, of rubber:**	
4011.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars)	5.8
4011.20	*- Of a kind used on buses or lorries:*	

H.S. Code Number	Description	Import Duty
4011.20.10.00	- - With a load index not exceeding 121	5.8
4011.20.90.00	- - With a load index exceeding 121	5.8
4011.30	*- Of a kind used on aircraft:*	
4011.30.10.00	- - For use on civil aircraft	0
4011.30.90.00	- - Other	5.8
4011.40	*- Of a kind used on motorcycles:*	
4011.40.20.00	- - For rims of a diameter not exceeding 33cm	5.8
4011.40.80.00	- - Other	5.8
4011.50.00.00	- Of a kind used on bicycles	5.8
	- Other:	
4011.91	*- - Having a "herring-bone" or similar tread:*	
4011.91.10.00	- - - Of a kind used on agricultural and forestry vehicles	5.8
4011.91.30.00	- - - Of a kind used on civil engineering vehicles	5.8
4011.91.90.00	- - - Other	5.8
4011.99	*- - Other:*	
4011.99.10.00	- - - Of a kind used on agricultural and forestry vehicles	5.8
4011.99.30.00	- - - Of a kind used on civil engineering vehicles	5.8
4011.99.90.00	- - - Other	5.8
40.12	**Retreaded or used pneumatic tyres or rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:**	
4012.10	*- Retreaded tyres:*	
4012.10.10.00	- - For use on civil aircraft	0
	- - Other:	
4012.10.30.00	- - - Of a kind used on motor cars (including station wagons and racing cars)	5.8
4012.10.50.00	- - - Of a kind used on buses or lorries	5.8
4012.10.80.00	- - - Other	5.8
4012.20	*- Used pneumatic tyres:*	
4012.20.10.00	- - For use on civil aircraft	0
4012.20.90.00	- - Other	5.8
4012.90	*- Other:*	

H.S. Code Number	Description	Import Duty
4012.90.20.00	- - Solid or cushion tyres	5.1
4012.90.30.00	- - Interchangeable tyre treads	5.1
4012.90.90.00	- - Tyre flaps	5.8
40.13	**Inner tubes, of rubber:**	
4013.10	*- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:*	
4013.10.10.00	- - Of the kind used on motor cars (including station wagons and racing cars)	5.8
4013.10.90.00	- - Of the kind used on buses or lorries	5.8
4013.20.00.00	- Of a kind used on bicycles	5.8
4013.90	*- Other:*	
4013.90.10.00	- - Of a kind used on motorcycles	5.8
4013.90.90.00	- - Other	5.8
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:**	
4014.10.00.00	- Sheath contraceptives	0
4014.90	*- Other:*	
4014.90.10.00	- - Teats, nipple shields, and similar articles for babies	0
4014.90.90.00	- - Other	0
40.15	**Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber:**	
	- Gloves:	
4015.11.00.00	- - Surgical	2.7
4015.19	*- - Other:*	
4015.19.10.00	- - - Household gloves	2.7
4015.19.90.00	- - - Other	2.7
4015.90.00.00	- Other	5
40.16	**Other articles of vulcanised rubber other than hard rubber:**	

H.S. Code Number	Description	Import Duty
4016.10	*- Of cellular rubber:*	
4016.10.10.00	- - For technical uses, for use in civil aircraft	0
4016.10.90.00	- - Other	5.3
	- Other:	
4016.91.00.00	- - Floor coverings and mats	4.4
4016.92.00.00	- - Erasers	4.4
4016.93	*- - Gaskets, washers and other seals:*	
4016.93.10.00	- - - For technical uses, for use in civil aircraft	0
4016.93.90.00	- - - Other	4.4
4016.94.00.00	- - Boat and dock fenders, whether or not inflatable	4.4
4016.95.00.00	- - Other inflatable articles	4.4
4016.99	*- - Other:*	
4016.99.10.00	- - - For technical uses, for use in civil aircraft	0
	- - - Other:	
4016.99.30.00	- - - - Expander sleeves	4.4
	- - - - Other:	
	- - - - - For motor vehicles of heading Nos 87.01 to 87.05:	
4016.99.52.00	- - - - - - Rubber-to-metal bonded parts	4.4
4016.99.58.00	- - - - - - Other	4.4
	- - - - - Other:	
4016.99.82.00	- - - - - - Rubber-to-metal bonded parts	4.4
4016.99.88.00	- - - - - - Other	4.4
40.17	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:**	
4017.00.10.00	- Hard rubber (for example, ebonite) in any form, scrap and waste included	3.2
4017.00.90.00	- Articles of hard rubber	2.5

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 No. 05.11);
   (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 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 and Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2 Throughout this Schedule the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

H.S. Code Number	Description	Import Duty
41.01	**Raw hides and skins of bovine or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:**	
4101.10	*- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg wet-salted or otherwise preserved:*	
4101.10.10.00	- - Fresh or wet-salted	0
4101.10.90.00	- - Other	0
	- Other hides and skins of bovine animals, fresh or wet-salted:	
4101.21.00.00	- - Whole	0
4101.22.00.00	- - Butts and bends	0
4101.29.00.00	- - Other	0
4101.30	*- Other hides and skins of bovine animals, otherwise preserved:*	
4101.30.10.00	- - Dried or dry-salted	0
4101.30.90.00	- - Other	0
4101.40.00.00	- Hides and skins of equine animals	0

H.S. Code Number	Description	Import Duty
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	*- With wool on:*	
4102.10.10.00	- - Of lambs	0
4102.10.90.00	- - Other	0
	- Without wool on:	
4102.21.00.00	- - Pickled	0
4102.29.00.00	- - Other	0
41.03	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, nut not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 b) or1 c) to this Chapter:**	
4103.10	*- Of goats or kids:*	
4103.10.10.00	- - Fresh, salted or dried	0
4103.10.90.00	- - Other	0
4103.20.00.00	- Of reptiles	0
4103.90.00.00	- Other	0
41.04	**Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09:**	
4104.10	*- Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m)*	
4104.10.10.00	- - East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4.5kg, not further prepared than vegetable tanned, whether or not undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0
4104.10.30.00	- - Other skin leather not further prepared than chrome-tanned, in the wet-blue state	0
	- - Other:	
4104.10.91.00	- - - Not further prepared than tanned	5
	- - - Otherwise prepared:	

H.S. Code Number	Description	Import Duty
4104.10.95.00	- - - - Boxcalf	5
4104.10.99.00	- - - - Other	5
	- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:	
4104.21.00.00	- - Bovine leather, vegetable pre-tanned	5
4104.22	*- - Bovine leather, otherwise pre-tanned:*	
4104.22.10.00	- - - Not further prepared than chrome-tanned, in the wet-blue state	0
4104.22.90.00	- - - Other	2.5
4104.29.00.00	- - Other	2.5
	- Other bovine leather and equine leather, parchment dressed or prepared after tanning:	
4104.31	*- - Full grains and full grain splits:*	
	- - -Bovine leather:	
	- - - - Full grains:	
4104.31.11.00	- - - - - Sole leather	5
4104.31.19.00	- - - - - Other	5
4104.31.30.00	- - - - Full grain splits	5
4104.31.90.00	- - - Equine leather	5
4104.39	*- - Other:*	
4104.39.10.00	- - - Bovine leather	5
4104.39.90.00	- - - Equine leather	5
41.05	**Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09:**	
	- Tanned or retanned but not further prepared, whether or not split:	
4105.11	*- - Vegetable pre-tanned:*	
4105.11.10.00	- - - Of Indian hair sheep, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0
	- - - Other:	
4105.11.91.00	- - - - Not split	2
4105.11.99.00	- - - - Split	2
4105.12	*- - Otherwise pre-tanned:*	

H.S. Code Number	Description	Import Duty
4105.12.10.00	- - - Not split	2
4105.12.90.00	- - -Split	2
4105.19	- - *Other:*	
4105.19.10.00	- - - Not split	2
4105.19.90.00	- - - Split	2
4105.20.00.00	- Parchment-dressed or prepared after tanning	2.5
41.06	**Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09:**	
	- Tanned or retanned but not further prepared, whether or not split:	
4106.11	*- - Vegetable pre-tanned:*	
4106.11.10.00	- - - Of Indian goat or kid, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0
4106.11.90.00	- - - Other	2
4106.12.00.00	- - Otherwise pre-tanned	2
4106.19.00.00	- - Other	2
4106.20.00.00	- Parchment-dressed or prepared after tanning	2.5
41.07	**Leather or other animals, without hair on, other than leather of heading No 41..08 or 41.09:**	
4107.10	*- Of swine:*	
4107.10.10.00	- - Not further prepared than tanned	2
4107.10.90.00	- - Other	2
	- Of reptiles:	
4107.21.00.00	- - Vegetable pre-tanned	0
4107.29	- - *Other:*	
4107.29.10.00	- - - Not further prepared than tanned	2
4107.29.90.00	- - - Other	2
4107.90	*- Of other animals:*	
4107.90.10.00	- - Not further prepared than tanned	2
4107.90.90.00	- - Other	2

H.S. Code Number	Description	Import Duty
41.08	**Chamois (including combination chamois) leather:**	
4108.00.10.00	- Of sheep and lambs	2.5
4108.00.90.00	- Of other animals	2.5
41.09 00.00.00	**Patent leather and patent laminated leather; metallised leather**	2.5
41.10 00.00.00	**Parings and other waste of leather or of composition leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour**	0
41.11 00.00.00	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls**	2.5

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 This Chapter does not cover:
- (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
- (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No.43.03 or 43.04);
- (c) Made up articles of netting (heading No. 56.08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding crops or other articles of heading No. 66.02;
- (g) Cuff links, bracelets or other imitation jewellery (heading No. 71.17);
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
- (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings)
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) Buttons, press fasteners, snap fasteners, press studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

2. A. In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
- (b) Articles of plaiting materials (heading No.46.02);

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

3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

H.S. Code Number	Description	Import Duty
42.01 00.00.00	**Saddlery and harness for any animal (including traces, leads, knee-pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material**	5.8

H.S. Code Number	Description	Import Duty
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, 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, 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	*- - With outer surface of leather, of composition leather or of patent leather:*	
4202.11.10.00	- - - Executive-cases, brief-cases, school satchels and similar containers	5.1
4202.11.90.00	- - - Other	5.1
4202.12	*- - With outer surface of plastics or of textile materials:*	
	- - - In the form of plastic sheeting:	
4202.12.11.00	- - - - Executive-cases, brief-cases, school satchels and similar containers	12
4202.12.19.00	- - - - Other	12
4202.12.50.00	- - - Of moulded plastic material	8.4
	- - - Of other materials, including vulcanised fibre:	
4202.12.91.00	- - - - Executive-cases, brief-cases, school satchels and similar containers	5.1
4202.12.99.00	- - - - Other	5.1
4202.19	*- - Other:*	
4202.19.10.00	- - - Of aluminium	7
4202.19.90.00	- - - Of other materials	5.1
	- Handbags, whether or not with shoulder strap, including those without handle:	
4202.21.00.00	- - With outer surface of leather, of composition leather or of patent leather	5.1
4202.22	*- - With outer surface of plastic sheeting or of textile materials:*	
4202.22.10.00	- - - Of plastic sheeting	12
4202.22.90.00	- - - Of textile materials	5.1

H.S. Code Number	Description	Import Duty
4202.29.00.00	- - Other	5.1
	- Articles of a kind normally carried in the pocket or in the handbag:	
4202.31.00.00	- - With outer surface of leather, of composition leather or of patent leather	5.1
4202.32	*- - With outer surface of plastic sheeting or of textile materials:*	
4202.32.10.00	- - - Of plastic sheeting	12
4202.32.90.00	- - - Of textile materials	5.1
4202.39.00.00	- - Other	5.1
	- Other:	
4202.91	*- - With outer surface of leather, of composition leather or of patent leather:*	
4202.91.10.00	- - - Travelling-bags, toilet bags, rucksacks and sports bags	5.1
4202.91.80.00	- - - Other	5.1
4202.92	*- - With outer surface of plastic sheeting or of textile materials:*	
	- - - Of plastic sheeting:	
4202.92.11.00	- - - - Travelling-bags, toilet bags, rucksacks and sports bags	12
4202.92.15.00	- - - - Musical instrument cases	12
4202.92.19.00	- - - - Other	12
	- - - Of textile materials:	
4202.92.91.00	- - - - Travelling-bags, toilet bags, rucksacks and sports bags	5.1
4202.92.98.00	- - - - Other	5.1
4202.99	*- - Other:*	
4202.99.00.10	- - - Shopping paper bags	3.7
4202.99.00.90	- - - Other	6
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather:**	
4203.10.00.00	- Articles of apparel	7
	- Gloves, mittens and mitts:	
4203.21.00.00	- - Specially designed for use in sports	10
4203.29	*- - Other:*	

H.S. Code Number	Description	Import Duty
4203.29.10.00	- - - Protective for all trades	10
	- - - *Other:*	
4203.29.91.00	- - - - Men's and boys'	10
4203.29.99.00	- - - - Other	10
4203.30.00.00	- Belts and bandoliers	7
4203.40.00.00	- Other clothing accessories	7
42.04	**Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:**	
4204.00.10.00	- Conveyer or transmission belts or belting	3.8
4204.00.90.00	- Other	5.3
42.05 00.00.00	**Other articles of leather or of composition leather**	4
42.06	**Articles made from gut (other than silk-worm gut), of gold beater's skin, of bladders or of tendons:**	
4206.10.00.00	- Catguts	4.4
4206.90.00.00	- Other	4.4

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout this Schedule references to "furskins", other than to raw furskins of heading No.43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:
   (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 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 consisting of leather and furskin or of leather and artificial fur (heading No.42.03);
   (d) Articles of Chapter 64;
   (e) Headgear or parts thereof of Chapter 65; or
   (f) Articles of Chapter 95 (for example, toys, games, sport requisites).

3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on the leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

H.S. Code Number	Description	Import Duty
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 No. 41.01, 41.02or 41.03:**	
4301.10.00.00	- Of mink, whole, with or without head, tail or paws	0
4301.20.00.00	- Of rabbit or hare, whole, with or without head, tail or paws	0
4301.30.00.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan Lamb, whole or without head, tail or paws	0
4301.40.00.00	- Of beaver, whole, with or without head, tail or paws	0
4301.50.00.00	- Of musk-rat, whole, with or without head, tail or paws	0
4301.60.00.00	- Of fox, whole, with or without head, tail or paws	0
4301.70	*- Of seal, whole, with or without head, tail or paws:*	
4301.70.10.00	- - Of whitecoat pups of harp seal and of pups of hooded seal (blue-backs)	0
4301.70.90.00	- - Other	0

H.S. Code Number	Description	Import Duty
4301.80	*- Other furskins, whole, with or without head, tail or paws:*	
4301.80.10.00	- - Of sea-otters or of nutria (coypu)	0
4301.80.30.00	- - Of marmots	0
4301.80.50.00	- - Of wild felines	0
4301.80.90.00	- - Other	0
4301.90.00.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0
43.02	**Tanned or dressed fur skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03:**	
	- Whole skins, with or without head, tail or paws, not assembled:	
4302.11.00.00	- - Of mink	3.5
4302.12.00.00	- - Of rabbit or hare	3.5
4302.13.00.00	- - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb Indian, Chinese, Mongolian or Tibetan lamb	3.5
4302.19	- - *Other:*	
4302.19.10.00	- - - Of beaver	3.5
4302.19.20.00	- - - Of musk-rat	3.5
4302.19.30.00	- - - Of fox	3.5
	- - - *Of seal:*	
4302.19.41.00	- - - - Of whitecoat pups of harp seal and of pups of hooded seal (blue-backs)	3.5
4302.19.49.00	- - - - Other	3.5
4302.19.50.00	- - - Of sea-otters or of nutria (coypu)	3.5
4302.19.60.00	- - - Of marmots	3.5
4302.19.70.00	- - - Of wild felines	3.5
4302.19.80.00	- - - Of sheep or lambs	3.5
4302.19.95.00	- - - Other	3.5
4302.20.00.00	- Heads, tails, paws and other pieces or cuttings, not assembled	0
4302.30	*- Whole skins and pieces or cuttings thereof, assembled:*	
4302.30.10.00	- - "Dropped" furskins	6

H.S. Code Number	Description	Import Duty
	- - Other:	
4302.30.21.00	- - - Of mink	3.5
4302.30.25.00	- - - Of rabbit or hare	3.5
4302.30.31.00	- - - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	3.5
4302.30.35.00	- - - Of beaver	3.5
4302.30.41.00	- - - Of musk-rat	3.5
4302.30.45.00	- - - Of fox	3.5
	- - - *Of seal:*	
4302.30.51.00	- - - - Of whitecoat pups of harp seal and of pups of hooded seal (blue-backs)	3.5
4302.30.55.00	- - - - Other	3.5
4302.30.61.00	- - - Of sea-otters or of nutria (coypu)	3.5
4302.30.65.00	- - - Of marmots	3.5
4302.30.71.00	- - - Of wild felines	3.5
4302.30.75.00	- - - Other	3.5
43.03	**Articles of apparel, clothing accessories and other articles of furskin:**	
4303.10	*- Articles of apparel and clothing accessories:*	
4303.10.10.00	- - Of furskins of whitecoat pups of harp seal and of pups of hooded seal (blue-backs)	6
4303.10.90.00	- - Other	6
4303.90.00.00	- Other	6
43.04 00.00.00	**Artificial fur and articles made thereof**	5.8

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

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 No. 12.11);
   (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01);
   (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
   (d) Activated charcoal (heading No. 38.02);
   (e) Articles of heading No. 42.02;
   (f) Goods of Chapter 46;
   (g) Footwear or parts thereof of Chapter 64;
   (h) Goods of Chapter 66 (for example, umbrellas and walking sticks and parts thereof);
   (ij) Goods of heading No. 68.08;
   (k) Imitation jewellery of heading No. 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 No. 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 No. 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 Nos. 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 No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTE

1. For the purposes of subheadings Nos. 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, Bala, 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, Macaranduba, Mahogany, Makoré, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Paduak, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfin, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

ADDITIONAL NOTES

1. For the purpose of heading No. 44.05, "wood flour" means wood powder of which not more than 8% by weight is retained by a sieve with an aperture of 0.63 mm.

2. For the purposes of subheadings 4414.00.10.00, 4418.10.10.00, 4418.20.10.00, 4419.00.10.00, 4420.10.11.00, 4420.90.11.00 and 4420.90.91.00, "tropical wood" means the following tropical woods : okoumé, obeche, sapeli, sipo, Acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, virola, mohogany (Swietenia spp.), imbuia, balsa, palissandre.

H.S. Code Number	Description	Import Duty
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:**	
4401.10.00.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0
	- Wood in chips or particles:	
4401.21.00.00	- - Coniferous	0
4401.22.00.00	- - Non-coniferous	0
4401.30	*- Sawdusts and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:*	
4401.30.10.00	- - Sawdust	0
4401.30.90.00	- - Other	0
44.02 00.00.00	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated**	0

H.S. Code Number	Description	Import Duty
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:**	
4403.10.00.00	- Treated with paint, stains, creosote or other preservatives	0
4403.20	*- Other, coniferous:*	
4403.20.10.00	- - Spruce of the kind "Picea abies Karst." or silver fir (Abies alba Mill.)	0
4403.20.30.00	- - Pine of the kind "Pinus sylvestris L."	0
4403.20.90.00	- - Other	0
	- Other, of tropical woods specified in Subheading Note 1 to this Chapter:	
4403.41.00.00	- -Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
4403.49	*- - Other:*	
4403.49.10.00	- - - Sapelli, acajou d'Afrique and iroko	0
4403.49.20.00	- - - Okoumé	0
4403.49.30.00	- - - Obeche	0
4403.49.40.00	- - - Sipo	0
4403.49.50.00	- - - Limba	0
4403.49.60.00	- - - Tiama, mansonia, ilomba, dibétou and azobé	0
4403.49.80.00	- - - Other	0
	- Other:	
4403.91.00.00	- - Of oak (Quercus spp.)	0
4403.92.00.00	- - Of beech (Fagus spp.)	0
4403.99	*- - Other:*	
4403.99.10.00	- - - Of popular	0
4403.99.30.00	- - - Of eucalyptus	0
4403.99.50.00	- - - Of birch	0
4403.99.98.00	- - - Other	0
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:**	
4404.10.00.00	- Coniferous	0

H.S. Code Number	Description	Import Duty
4404.20.00.00	- Non-coniferous	0
44.05 00.00.00	**Wood wool and wood flour**	0
44.06	**Railway or tramway sleepers (cross-ties) of wood:**	
4406.10.00.00	- Not impregnated	0
4406.90.00.00	- Other	0
44.07	**Wood sawn or chipped lenght wise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness of 6 mm:**	
4407.10	*- Coniferous:*	
4407.10.15.00	- - Sanded, finger-jointed, whether or not planed or sanded	4.9
	- - Other:	
	- - - Planed:	
4407.10.31.00	- - - - Spruce of the kind "picea abies Karst." or silver fir (Abies Alba Mill.)	4
4407.10.33.00	- - - - Pine of the kind "Pinus sylvestris L"	4
4407.10.38.00	- - - - Other	4
	- - - Other:	
4407.10.91.00	- - - - - Spruce of the kind "Picea abies Karst." or silver fir (Abies alba Mill.)	0
4407.10.93.00	- - - - - Pine of the kind "Pinus sylvestris L."	0
4407.10.98.00	- - - - - Other	0
	- Of tropical woods specified in Subheading Note 1 to this Chapter:	
4407.24	*- - Virola, Mahogany (Swietenia spp.), Imbuia and Balsa:*	
4407.24.15.00	- - - Sanded, finger-jointed, whether or not planed or sanded	2.5
	- - - Other:	
4407.24.30.00	- - - - Planed	2
4407.24.90.00	- - - - Other	0
4407.25	*- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:*	
4407.25.10.00	- - - Finger-jointed, whether or not planed or sanded	2.5
	- - - Other:	

H.S. Code Number	Description	Import Duty
4407.25.30.00	- - - - Planed	2
4407.25.50.00	- - - - Sanded	2.5
	- - - - *Other:*	
4407.25.60.00	- - - - - Dark red meranti and light red meranti	0
4407.25.80.00	- - - - - Meranti bakau	0
4407.26	- - *White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:*	
4407.26.10.00	- - - Finger-jointed, whether or not planed or sanded	2.5
	- - - *Other:*	
4407.26.30.00	- - - - Planed	2
4407.26.50.00	- - - -Sanded	2.5
4407.26.90	- - - - Other	0
4407.29	- - *Other:*	
4407.29.05.00	- - - Finger-jointed whether or not planed or sanded	2.5
	- - - *Other:*	
	- - - *Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obéché, sapelli, sipo, acajou d' Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose:*	
	- - - - - *Planed:*	
4407.29.20.00	- - - - - - Palissandre de Rio, palissandre de Para and palissandre de Rose	2
4407.29.30.00	- - - - - - Other assembled	2
4407.29.50.00	- - - - - Sanded	2.5
	- - - - - *Other:*	
4407.29.61.00	- - - - - - Azobé	0
4407.29.69.00	- - - - - - Other	0
	- - - *Other:*	
4407.29.83.00	- - - - - Planed	2
4407.29.85.00	- - - - - Sanded	2.5
4407.29.99.00	- - - - - Other	0
	- *Other:*	
4407.91	- - *Of oak (Quercus spp.):*	

H.S. Code Number	Description	Import Duty
4407.91.15.00	- - - Sanded; finger-jointed, whether or not planed or sanded	4.9
	- - - *Other:*	
	- - - - *Planed:*	
4407.91.31.00	- - - - - Blocks, strips and friezes for parquet or wood block flooring, not assembled	4
4407.91.39.00	- - - - - Other	4
4407.91.90.00	- - - - Other	0
4407.92	- - *Of beech (Fagus spp.):*	
4407.92.00.10	- - - Finger-jointed, whether or not planed or sanded	4.9
	- - - *Other:*	
4407.92.00.12	- - - - Planed	4
4407.92.00.13	- - - - Sanded	4.9
4407.92.00.90	- - - - Other	0
4407.99	- - *Other:*	
4407.99.10.00	- - - Finger-jointed, whether or not planed or sanded	4.9
	- - - *Other:*	
4407.99.30.00	- - - - Planed	4
4407.99.50.00	- - - - Sanded	4.9
	- - - - *Other:*	
4407.99.91.00	- - - - - Of poplar	0
4407.99.94.00	- - - - - Of tropical wood	0
4407.99.97.00	- - - - - Other	0
44.08	**Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, slived or peeled, whether or not plained, sanded or finger-jointed, of a thickness not exceeding 6 mm:**	
4408.10	- *Coniferous:*	
4408.10.15.00	- - Planed; Sanded; finger-jointed, whether or not planed or sanded	4.9
	- - *Other:*	
4408.10.91.00	- - - - Small boards for the manufacture of pencils	0
	- - - - *Other:*	
4408.10.93.00	- - - - - Of a thickness not exceeding 1 mm	6

H.S. Code Number	Description	Import Duty
4408.10.99.00	- - - - - Of a thickness exceeding 1 mm	6
	- Of tropical wood specified in Subheading Note 1 to this Chapter:	
4408.31	*- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:*	
4408.31.11.00	- - - Finger-jointed, whether or not planed or sanded	4.9
	- - - Other:	
4408.31.21.00	- - - - Planed	4
4408.31.25.00	- - - - Sanded	4.9
4408.31.30.00	- - - - Other	6
4408.39	*- - Other:*	
	- - - White lauan, sipo, limba, okoumé, obéché, acajou d'Afrique, sapelli, virola, mahogany (Swietenia spp.), palissandre de Rio, palissandre de Para and palissandre de Rose:	
4408.39.15.00	- - - - Sanded; finger-jointed, whether or not planed or sanded	4.9
	- - - - Other:	
4408.39.21.00	- - - - - Planed	4
	- - - - - Other:	
4408.39.31.00	- - - - - - Of a thickness not exceeding 1 mm	6
4408.39.35.00	- - - - - - Of a thickness exceeding 1 mm	6
	- - - Other:	
4408.39.55.00	- - - - Planed; Sanded; finger-jointed, whether or not planed or sanded	4.9
	- - - - Other:	
4408.39.70.00	- - - - - - Small boards for the manufacture of pencils	0
	- - - - - - Other:	
4408.39.80.00	- - - - - - - Of a thickness not exceeding 1 mm	6
4408.39.90.00	- - - - - - - Of a thickness exceeding 1 mm	6
4408.90	*- Other:*	
4408.90.15.00	- - Planed; sanded; finger-jointed, whether or not planed or sanded	4.9
	- - Other:	
4408.90.35.00	- - - - Small boards for the manufacture of pencils	0
	- - - - Other:	

H.S. Code Number	Description	Import Duty
4408.90.81.00	- - - - - Of a thickness not exceeding 1 mm	6
4408.90.89.00	- - - - - Of a thickness exceeding 1 mm	6
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 of faces, whether or not planed, sanded or finger-jointed:**	
4409.10	*- Coniferous:*	
4409.10.11.00	- - Mouldings for frames for paintings, photographs, mirrors or similar objects	3
4409.10.18.00	- - Other	4
4409.20	*- Non-coniferous:*	
4409.20.11.00	- - Mouldings for frames for paintings, photographs, mirrors or similar objects	2.5
	- - Other:	
4409.20.91.00	- - - Blocks, strips and friezes for parquet or wood block flooring, not assembled	3
4409.20.98.90	- - - Other	3
44.10	**Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:**	
	- Of wood:	
4410.11	*- - Waferboard, including oriented strand board:*	
4410.11.10.00	- - - Unworked or not further worked than sanded	10
4410.11.90.00	- - - Other	10
4410.19	*- - Other:*	
4410.19.10.00	- - - Unworked or not further worked than sanded	10
4410.19.30.00	- - - Surfaced with high pressure decorative laminates	10
4410.19.50.00	- - - Surfaced with melamine resin impregnated paper	10
4410.19.90.00	- - - Other	10
4410.90.00.00	- Of other ligneous materials	10
44.11	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:**	

H.S. Code Number	Description	Import Duty
	- Fibreboard of a density exceeding 0.8g/cm^3:	
4411.11	*- - Not mechanically worked or surface covered:*	
4411.11.10.00	- - - Medium density fibreboard (MDF)	10
4411.11.90.00	- - - Other	10
4411.19	*- - Other:*	
4411.19.10.00	- - - Medium density fibreboard (MDF)	10
4411.19.90.00	- - - Other	10
	- Fibreboard of a density exceeding 0.5 g/cm^3 but not exceeding 0.8 g/cm^3:	
4411.21	*- - Not mechanically worked or surface covered:*	
4411.21.10.00	- - - Medium density fibreboard (MDF)	10
4411.21.90.00	- - - Other	10
4411.29	*- - Other:*	
4411.29.10.00	- - - Medium density fibreboard (MDF)	10
4411.29.90.00	- - - Other	10
	- Fibreboard of a density exceeding 0.35g/cm^3 but not exceeding 0.5g/cm^3:	
4411.31	*- - Not mechanically worked or surface covered:*	
4411.31.10.00	- - - Medium density fibreboard (MDF)	10
4411.31.90.00	- - - Other	10
4411.39	*- - Other:*	
4411.39.10.00	- - - Medium density fibreboard (MDF)	10
4411.39.90.00	- - - Other	10
	- Other:	
4411.91.00.00	- - Not mechanically worked or surface covered	10
4411.99.00.00	- - Other	10
44.12	**Plywood, veneered panels and similar laminated wood:**	
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	
4412.13	*- - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter:*	

H.S. Code Number	Description	Import Duty
4412.13.10.00	- - - Of dark red meranti, light red meranti, white lauan, sipo, limba, obéché, acajou d'Afrique, sapelli, virola, mahogany (Swietenia spp.), palissandre de Rio, palissandre de Para and palissandre de Rose	10
4412.13.90.00	- - - Other	10
4412.14.00.00	- - Other, with at least one outer ply of non-coniferous wood	10
4412.19.00.00	- - Other	10
	- Other, with at least on outer ply of non-coniferous wood:	
4412.22	*- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:*	
4412.22.10.00	- - - Containing at least one layer of particle board	10
	- - - Other:	
4412.22.91.00	- - - - Blockboard, laminated and battenboard	10
4412.22.99.00	- - - - Other	10
4412.23.00.00	- - Other, containing at least one layer of particle board	10
4412.29	*- - Other:*	
4412.29.20.00	- - - Blockboard, laminboard and battenboard	10
4412.29.80.00	- - - Other	10
	- Other:	
4412.92	*- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:*	
4412.92.10.00	- - - Containing at least one layer of particle board	10
	- - - Other:	
4412.92.91.00	- - - - Blockboard, laminboard and battenboard	10
4412.92.99.00	- - - - Other	10
4412.93.00.00	- - Other, containing at least one layer of particle board	10
4412.99	*- - Other:*	
4412.99.20.00	- - - Blockboard, laminboard and battenboard	10
4412.99.80.00	- - - Other	10
44.13 00.00.00	**Densified wood, in blocks, plates, strips or profile shapes**	3
44.14	**Wooden frames for paintings, photographs, mirrors or similar objects:**	

H.S. Code Number	Description	Import Duty
4414.00.10.00	- Of tropical wood, as specified in Additional Note 2 to this Chapter	5.1
4414.00.90.00	- Of other wood	5.1
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	*- Cases, boxes, crates, drums and similar packings; cable-drums:*	
	- - Cases, boxes, crates, drums and similar packings:	
4415.10.10.10	- - - Bottle cases and trays	7.5
4415.10.10.90	- - - Other	4
4415.10.90.00	- - Cable-drums	4.9
4415.20	*- Pallets, box pallets and other load boards; pallet collars:*	
4415.20.20.00	- - Flat pallets; pallet collars	4.9
4415.20.90.00	- - Other	7.5
44.16 00.00.00	**Casks, barrels, vats, tube and other coopers' products and parts thereof, of wood, including staves**	4.1
44.17 00.00.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood**	6
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:**	
4418.10	*- Windows, French-windows and their frames:*	
4418.10.10.00	- - Of tropical wood as specified in additional Note 2 to this chapter	6
4418.10.50.00	- - Coniferous	6
4418.10.90.00	- - Other	6
4418.20	*- Doors and their frames and thresholds:*	
4418.20.10.00	- - Of tropical wood, as specified in Additional Note 2 to this chapter	3
4418.20.50.00	- - Coniferous	6
4418.20.80.00	- - Of other wood	6

H.S. Code Number	Description	Import Duty
4418.30	*- Parquet panels:*	
4418.30.10.00	- - For mosaic floors	6
	- - Other:	
4418.30.91.00	- - - Composed of two or more layers of wood	6
4418.30.99.00	- - - Other	6
4418.40.00.00	- Shuttering for concrete constructional work	4.1
4418.50.00.00	- Shingles and shakes	4.9
4418.90	*- Other:*	
4418.90.10.00	- - Glue-laminated timber	6
4418.90.90.00	- - Other	6
44.19	**Table and kitchenware, of wood:**	
4419.00.10.00	- Of tropical wood, as specified in Additional Note 2 to this Chapter	0
4419.00.90.00	- Of other wood	3
44.20	**Wood marquetry and in laid 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 within Chapter 94:**	
4420.10	*- Statuettes and other ornaments, of wood:*	
4420.10.11.00	- - Of tropical wood, as specified in Additional Note 2 to this Chapter	3
4420.10.19.00	- - Of other wood	6
4420.90	*- Other:*	
	- - Wood marquetry and inlaid wood:	
4420.90.10.00	- - - Of tropical wood, as specified in Additional Note 2 to this Chapter	5
4420.90.10.90	- - - Of other wood	10
	- - Other:	
4420.90.91.00	- - - Of tropical wood, as specified in Additional Note 2 to this Chapter	3
4420.90.99.00	- - - Other	6
44.21	**Other articles of wood:**	

H.S. Code Number	Description	Import Duty
4421.10.00.00	- Clothes hangers	2.4
4421.90	*- Other:*	
	- - - Of fibreboard:	
4421.90.91.10	- - - - Step ladders	5
4421.90.91.90	- - - - Other	5
	- - - Other:	
4421.90.98.10	- - - - Step ladders	0
4421.90.98.90	- - - - Other	0

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).

H.S. Code Number	Description	Import Duty
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground:**	
4501.10.00.00	- Natural cork, raw or simply prepared	0
4501.90.00.00	- Other	2.5
45.02 00.00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks and stoppers)**	5.3
45.03	**Articles of natural cork:**	
4503.10	*- Corks and stoppers:*	
4503.10.10.00	- - Cylindrical	8
4503.10.90.00	- - Other	8
4503.90.00.00	- Other	8
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:**	
4504.10	*- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:*	
	- - Corks and stoppers:	
4504.10.11.00	- - - For sparkling wine, including those with discs of natural cork	8
4504.10.19.00	- - - Other	8
	- - Other:	
4504.10.91.00	- - - With binding substance	8
4504.10.99.00	- - - Other	8

H.S. Code Number	Description	Import Duty
4504.90	*- Other:*	
4504.90.10.00	- - Gaskets, washers and other seals, for use in civil aircraft	0
	- - Other:	
4504.90.91.00	- - - Corks and stoppers	8
4504.90.99.00	- - - Other	8

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 No. 48.14;
   (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);
   (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
   (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
   (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

H.S. Code Number	Description	Import Duty
46.01	**Plaits and similar products of plaitingmaterials, 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):**	
4601.10	*- Plaits and similar products of plaiting materials, whether or not assembled into strips:*	
4601.10.10.00	- - Of unspun vegetable materials	0
4601.10.90.00	- - Other	3
4601.20	*- Mats, matting and screens of vegetable materials:*	
4601.20.10.00	- - Of plaits or similar products of subheading 4601.10	4.5
4601.20.90.00	- - Other	3
	- Other:	
4601.91	*- - Of vegetable material:*	
4601.91.10.00	- - - Of plaits or similar products of subheading 4601.10	4.5
4601.91.90.00	- - - Other	3

H.S. Code Number	Description	Import Duty
4601.99	- - *Other:*	
	- - - *Of plaits or similar products of subheading 4601.10:*	
4601.99.10.10	- - - - Imported for industrial production	4.7
4601.99.10.90	- - - - Other	6.2
	- - - *Other:*	
4601.99.90.10	- - - - Imported for industrial production	2.7
4601.99.90.90	- - - - Other	4.1
46.02	**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah:**	
4602.10	*- Of vegetable materials:*	
4602.10.10.00	- - Straw envelopes for bottles	1.7
	- - *Other:*	
4602.10.91.00	- - - Basketwork, wickerwork and other articles, made directly to shape from plaiting materials	4.5
4602.10.99.00	- - - Other	4.5
4602.90.00.00	- - Other	6.2

SECTION X

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

CHAPTER 47

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

NOTE

1. For the purposes of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20° C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

H.S. Code Number	Description	Import Duty
47.01	**Mechanical wood pulp:**	
4701.00.10.00	- Thermo-mechanical wood pulp	0
4701.00.90.00	- Other	0
47.02 00.00.00	**Chemical wood pulp, dissolving grades**	0
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades:**	
	- Unbleached:	
4703.11.00.00	- - Coniferous	0
4703.19.00.00	- - Non-coniferous	0
	- Semi-bleached or bleached:	
4703.21.00.00	- - Coniferous	0
4703.29.00.00	- - Non-coniferous	0
47.04	**Chemical wood pulp, sulphite, other than dissolving grades:**	
	- Unbleached:	
4704.11.00.00	- - Coniferous	0
4704.19.00.00	- - Non-coniferous	0
	- Semi-bleached or bleached:	
4704.21.00.00	- - Coniferous	0
4704.29.00.00	- - Non-coniferous	0
47.05 00.00.00	**Semi-chemical wood pulp**	0

H.S. Code Number	Description	Import Duty
47.06	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:**	
4706.10.00.00	- Cotton linters pulp	0
4706.20.00.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
	- Other:	
4706.91.00.00	- - Mechanical	0
4706.92.00.00	- - Chemical	0
4706.93.00.00	- - Semi-chemical	0
47.07	**Recovered (waste and scrap) paper or paperboard:**	
4707.10.00.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0
4707.20.00.00	- Other paper or paper board made mainly of bleached chemical pulp, not coloured in the mass	0
4707.30	*- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):*	
4707.30.10.00	- - Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	0
4707.30.90.00	- - Other	0
4707.90	*- Other, including unsorted waste and scrap:*	
4707.90.10.00	- - Unsorted	0
4707.90.90.00	- - Sorted	0

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. This Chapter does not cover:
   (a) Articles of Chapter 30;
   (b) Stamping foils of heading No. 32.12;
   (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
   (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
   (e) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04;
   (f) Paper impregnated with diagnostic or laboratory reagents (heading No. 38.22);
   (g) Paper reinforced stratified sheeting of 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 No. 48.14 (Chapter 39);
   (h) Articles of heading No. 42.02 (for example, travel goods);
   (ij) Articles of Chapter 46 (manufactures of plaiting material);
   (k) Paper yarn or textile articles of paper yarn (Section XI);
   (l) Articles of Chapter 64 or Chapter 65;
   (m) Abrasive paper or paperboard (heading No.68.05) or paper- or paperboard-backed mica (heading No. 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 No. 92.09; or
   (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

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

3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content 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 40 g/m^2 and not more than 65g/m^2.

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

   For paper or paperboard weighing not more than 150 g/m^2
   (a) containing 10% or more of fibres obtained by a mechanical process, and
      (1) weighing not more than 80 g/m^2, or
      (2) coloured throughout the mass; or
   (b) containing more than 8% ash, and
      (1) weighing not more than 80 g/m^2, or
      (2) coloured throughout the mass; or
   (c) containing more than 3% ash and having a brightness of 60% or more; or
   (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m^2/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m^2/g.

For paper or paperboard weighing more than 150 g/m^2:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

(1) a calliper of 225 micrometres (microns) or less, or

(2) a calliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(c) having a brightness of less than 60%, a calliper of 254 micrometres (microns) or less and an ash content more than 8%.

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

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

6. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

7. A. Headings Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 15 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

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

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

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

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration;

(i) Grained, embossed, surface coloured, design printed or otherwise surface decorated (e.g. with a textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

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

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

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

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

11. Except for goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES

1. For the purposes of subheadings Nos. 4804.11 and 4804.19, "kraftliner" means machine finished or machine glazed paper or paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m^2 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 Nos. 4804.21 and 4804.29, "sack kraft paper" means machine finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m^2 but not more than 115g/m^2 and meeting one of the following sets of specifications:
   (a) Having a Mullen burst index of not less than 3.7 $kPa.m^2/g$ and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
   (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

	Minimum tear mN		Minimum tensile kN/m	
Weight g/m	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1 510	1.9	6.0
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 No. 4805.10.00.00, "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 semi chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50% relative humidity, at 23° C.

4. For the purposes of subheading No. 4805.30, "sulphite wrapping paper" means machine glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m^2/g.

5. For the purposes of subheading No. 4810.21 "light weight coated paper" means paper coated on both sides, of a total weight not exceeding 72 g/m^2, with a coating weight not exceeding 15g/m^2 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.

ADDITIONAL NOTE

1. For the purposes of subheading 4801.00.10.00, the expression 'newsprint' shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40 g/m^2 and not more than 57g/m^2, with watermarks not less than 4 cm but not more than 10 cm apart, in reels of a width of not less than 31 cm, containing 8% or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No. 49.02, published at least 10 times per year.

Additional Note

For the purpose of this Chapter, unless otherwise provided for, recycled paper and bleach free paper of headings 48.01 to 48.11 shall not be subject to the rate of duty applicable under the said headings.

H.S. Code Number	Description	Import Duty
48.01	**Newsprint, in rolls or sheets:**	
4801.00.10.00	- Mentioned in the additional note 1 to this chapter	0.5
4801.00.90.00	- Other	0.5
48.02	**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard:**	
4802.10.00.00	- Hand-made paper and paperboard	0
4802.20.00.00	- Paper and paper board of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	3.6
4802.30.00.00	- Carbonising base paper	0
4802.40	- *Wallpaper base:*	

H.S. Code Number	Description	Import Duty
4802.40.10.00	- - Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	2.4
4802.40.90.00	- - Other	2.4
	- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802.51	*- - Weighing less than 40 g/m^2*	
4802.51.10.00	- - - Paper weighing not more than 15 g/m^2 for use in stensil making	0
4802.51.90.00	- - - Other	2.4
4802.52	*- - Weighing 40 g/m^2 or more but not more than 150g/m^2;*	
4802.52.20.00	- - - In rolls	2.4
4802.52.80.00	- - - In sheets	2.4
4802.53	*- - Weighing more than 150 g/m^2*	
4802.53.20.00	- - - In rolls	2.4
4802.53.80.00	- - - In sheets	2.4
4802.60	*- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:*	
	- - Weighing less than 72 g/m^{2}and of which more than 50% by weight of the total fibre content consists of fibres obtained by a mechanical process:	
4802.60.11.00	- - - In rolls	0
4802.60.19.00	- - - In sheets	0
	- - Other:	
4802.60.91.00	- - - In rolls	2.4
4802.60.99.00	- - - In sheets	2.4
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 crêped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets:**	
4803.00.10.00	- Cellulose wadding	2.4

H.S. Code Number	Description	Import Duty
	- Crêped paper and webs of cellulose fibres (tissues), weighing per ply:	
4803.00.31.00	- - Not more than 25 g/m^2	2.4
4803.00.39.00	- - More than 25 g/m^2	2.4
4803.00.90.00	- - Other	2.4
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No 48.02 or 48.03:**	
4804.11	*- - Unbleached:*	
	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:	
4804.11.11.00	- - - - Weighing less than 150 g/m^2	2.1
4804.11.15.00	- - - - Weighing 150 g/m^2 or more but less than 175 g/m^2	2.1
4804.11.19.00	- - - - Weighing 175 g/m^2 or more	2.1
4804.11.90.00	- - - Other	2.1
4804.19	*- - Other:*	
	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:	
	- - - - Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m^2	
4804.19.11.00	- - - - - Less than 150 g	2.1
4804.19.15.00	- - - - - 150 g or more but less than 175 g	2.1
4804.19.19.00	- - - - - 175 g or more	2.1
	- - - - Other, weighing per m^2:	
4804.19.31.00	- - - - - Less than 150 g	2.1
4804.19.38.00	- - - - - 150 g or more but less than 175 g	2.1
4804.19.90.00	- - - Other	2.1
	- Sack kraft paper:	
4804.21	*- - Unbleached:*	
4804.21.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.4
4804.21.90.00	- - - Other	2.1

H.S. Code Number	Description	Import Duty
4804.29	*- - Other:*	
4804.29.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.4
4804.29.90.00	- - - Other	2.1
	- Other kraft paper and paperboard weighing 150 g/m^2 or less:	
4804.31	*- - Unbleached:*	
4804.31.10.00	- - - For the manufacture of paper yarn of heading No. 53.08 or of paper yarn reinforced with metal of heading No.56.07	0
	- - - Other:	
	- - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:	
4804.31.51.00	- - - - - Kraft electro-technical insulating paper	2.1
4804.31.59.00	- - - - - Other	2.1
4804.31.90.00	- - - - Other	2.1
4804.39	*- - Other:*	
4804.39.10.00	- - - For the manufacture of paper yarn of heading No. 53.08 or of paper yarn reinforced with metal of heading No.56.07	0
	- - - Other:	
	- - - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process:	
4804.39.51.00	- - - - - Bleached uniformly throughout the mass	2.1
4804.39.59.00	- - - - - Other	2.1
4804.39.90.00	- - - - Other	2.1
	- Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2	
4804.41	*- - Unbleached:*	
4804.41.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.1
	- - - Other:	
4804.41.91.00	- - - - Saturating kraft	2.1

H.S. Code Number	Description	Import Duty
4804.41.99.00	- - - - Other	2.1
4804.42	*- - 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:*	
4804.42.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.1
4804.42.90.00	- - - Other	2.1
4804.49	*- - Other:*	
4804.49.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.1
4804.49.90.00	- - - Other	2.1
	- Other kraft paper and paperboard weighing 225 g/m^2 or more:	
4804.51	*- - Unbleached:*	
4804.51.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.1
4804.51.90.00	- - - Other	2.1
4804.52	*- - 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:*	
4804.52.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.1
4804.52.90.00	- - - Other	2.1
4804.59	*- - Other:*	
4804.59.10.00	- - - Of which not less than 80% by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	2.1
4804.59.90.00	- - - Other	2.1
48.05	**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter:**	
4805.10.00.00	- Semi-chemical fluting paper (corrugating medium)	2.4
	- Multi-ply paper and paperboard:	
4805.21.00.00	- - Each layer bleached	2.4

H.S. Code Number	Description	Import Duty
4805.22	*- - With only one outer layer bleached:*	
4805.22.10.00	- - - Testliner	2.4
4805.22.90.00	- - - Other	2.4
4805.23.00.00	- - Having three or more layers, of which only the two outer layers are bleached	2.4
4805.29	*- - Other:*	
4805.29.10.00	- - - Testliner	2.4
4805.29.90.00	- - - Other	2.4
4805.30	*- Sulphite wrapping paper:*	
4805.30.10.00	- - Weighing less than 30 g/m^2	2.4
4805.30.90.00	- - Weighing 30 g/m^2 or more	3.6
4805.40.00.00	- Filter paper and paperboard	2.4
4805.50.00.00	- Felt paper and paperboard	2.4
4805.60	*- Other paper and paperboard, weighing 150 g/m^2 or less:*	
4805.60.10.00	- - Strawpaper and strawboard	0
	- - Paper and paperboard for corrugated paper and paperboard:	
4805.60.20.00	- - - Wellenstoff	2.4
4805.60.40.00	- - - Testliner	2.4
4805.60.60.00	- - - Other	2.4
4805.60.90.00	- - Other	3.6
4805.70	*- Other paper and paperboard, weighing more than 150 g/m^2 but less than 225 g/m^2*	
	- - Paper and paperboard for corrugated paper and paperboard:	
4805.70.11.00	- - - Testliner	2.4
4805.70.19.00	- - - Other	2.4
4805.70.90.00	- - Other	2.4
4805.80	*- Other paper and paperboard, weighing 225 g/m^2 or more:*	
	- - Made from wastepaper:	
4805.80.11.00	- - - Testliner	2.4
4805.80.19.00	- - - Other	2.4
4805.80.90.00	- - Other	2.4

H.S. Code Number	Description	Import Duty
48.06	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or in sheets:**	
4806.10.00.00	- Vegetable parchment	10
4806.20.00.00	- Greaseproof papers	3.6
4806.30.00.00	- Tracing papers	10
4806.40	*- Glassine and other glazed transparent or translucent papers:*	
4806.40.10.00	- - Glassine papers	3.6
4806.40.90.00	- - Other	3.6
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:**	
4807.10.00.00	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	10
4807.90	- Other:	
4807.90.10.00	- - Straw paper and paperboard, whether or not covered with paper other than straw paper	10
	- - Other:	
4807.90.50.00	- - - Made from wastepaper, whether or not covered with paper	10
4807.90.90.00	- - - Other	10
48.08	**Paper and paperboard, corrugated (with or without glued flat surface sheets), crêped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03:**	
4808.10	*- Corrugated paper and paperboard, whether or not perforated:*	
4808.10.00.10	- - In sheets	11
4808.10.00.90	- - Other	11
4808.20.00.00	- Sack kraft paper, crêped or crinkled, whether or not embossed or perforated	3.6
4808.30.00.00	- Other kraft paper, crêped or crinkled, whether or not embossed or perforated	2.4

H.S. Code Number	Description	Import Duty
4808.90.00.00	- Other	10
48.09	**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:**	
4809.10.00.00	- Carbon or similar copying papers	3.6
4809.20	*- Self-copy paper:*	
4809.20.10.00	- - In rolls	2.5
4809.20.90.00	- - In sheets	9
4809.90.00.00	- Other	9
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 sheets:**	
	- *Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total content consists of such fibres:*	
4810.11	*- - Weighing not more than 150 g/m^2:*	
4810.11.10.00	- - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	2.5
	- - - Other:	
4810.11.91.00	- - - - In rolls	2.4
4810.11.99.00	- - - - In sheets	2.4
4810.12.00.00	- - Weighing more than 150 g/m^2	2.5
	- Paper and paper board 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 process:	
4810.21.00.00	- - Light-weight coated paper	2.5
4810.29	*- - Other:*	
	- - - In rolls:	
4810.29.11.00	- - - - Wallpaper base	2.5

H.S. Code Number	Description	Import Duty
4810.29.19.00	- - - - Other	2.5
4810.29.90.00	- - - In sheets	2.5
	- Kraft paper and paperboard, other than of a kind used for writing, printing or other graphic purposes:	
4810.31.00.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	3.6
4810.32	*- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2:*	
4810.32.10.00	- - - Coated with kaolin	2.5
4810.32.90.00	- - - Other	2.5
4810.39.00.00	- - Other	0
	- Other paper and paperboard:	
4810.91	*- - Multi-ply:*	
4810.91.10.00	- - - Each layer bleached	3.6
4810.91.30.00	- - - With only one outer layer bleached	3.6
4810.91.90.00	- - - Other	3.6
4810.99	*- - Other:*	
4810.99.10.00	- - - Bleached paper and paperboard, coated with kaolin	2.5
4810.99.30.00	- - - Coated with mica powder	2.4
	- - - Other:	
4810.99.90.10	- - - - Printed wrapping paper of a width not exceeding 102 cm	9
4810.99.90.90	- - - - Other	3.6
48.11	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in headingNo.48.03, 48.09 or 48.10:**	
4811.10.00.00	- Tarred, bituminised or asphalted paper and paperboard	9
	- Gummed or adhesive paper and paperboard:	
4811.21.00.00	- - Self-adhesive	2.4
4811.29.00.00	- - Other	2.5

H.S. Code Number	Description	Import Duty
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.31.00.00	- - Bleached, weighing more than 150 g/m^2	2.5
4811.39.00.00	- - Other	2.5
4811.40	*- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:*	
4811.40.00.10	- - Printed wrapping paper of a width not exceeding 102 cm	9
4811.40.00.90	- - Other	3.6
4811.90	*- Other paper, paperboard, cellulose wadding and webs of soft cellulose:*	
4811.90.10.00	- - Continuous forms	9
4811.90.90.00	- - Other	2.4
48.12 00.00.00	**Filter blocks, slabs and plates, of paper pulp**	10
48.13	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes:**	
4813.10.00.00	- In the form of booklets or tubes	5.1
4813.20.00.00	- In rolls of a width not exceeding 5 cm	0
4813.90.00.00	- Other	0
48.14	**Wallpaper and similar wall coverings; window transparencies of paper:**	
4814.10.00.00	- "Ingrain" paper	7
4814.20.00.00	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	12.5
4814.30.00.00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	4.1
4814.90	*- Other:*	
4814.90.10.00	- - Wall paper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	7
4814.90.90.00	- - Other	7

H.S. Code Number	Description	Import Duty
48.15 00.00.00	**Floor coverings on a base of paper or of paperboard, whether or not cut to size**	11
48.16	**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:**	
4816.10.00.00	- Carbon or similar copying papers	9
4816.20.00.00	- Self-copy paper	9
4816.30.00.00	- Duplicator stencils	9
4816.90.00.00	- Other	9
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:**	
4817.10.00.00	- Envelopes	12
4817.20.00.00	- Letter cards, plain postcards and correspondence cards	12
4817.30.00.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12
48.18	**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for house hold or sanitary purposes, in rolls of a width not exceeding36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table-cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:**	
4818.10	*- Toilet paper:*	
4818.10.10.00	- - Weighing, per ply, 25 g/m^2 or less	9
4818.10.90.00	- - Weighing, per ply, more than 25 g/m^2	9
4818.20	*- Handkerchiefs, cleansing or facial tissues and towels:*	
4818.20.10.00	- - Handkerchiefs and cleansing or facial tissues	11

H.S. Code Number	Description	Import Duty
	- - Hand towels:	
4818.20.91.00	- - - In rolls	11
4818.20.99.00	- - - Other	11
4818.30.00.00	- Tablecloths and serviettes	11
4818.40	*- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:*	
	- - Sanitary towels, tampons and similar articles:	
4818.40.11.00	- - - Sanitary towels	10
4818.40.13.00	- - - Tampons	10
4818.40.19.00	- - - Other	10
	- - Napkins and napkin liners for babies and similar sanitary articles:	
4818.40.91.00	- - - Not put up for retail sale	10
4818.40.99.00	- - - Other	7
4818.50.00.00	- Articles of apparel and clothing accessories	11
4818.90	*- Other:*	
4818.90.10.00	- - Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	10
4818.90.90.00	- - Other	11
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:**	
4819.10.00.00	- Cartons, boxes and cases, of corrugated paper or paperboard	12
4819.20	*- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:*	
4819.20.10.00	- - With a weight of the paper or the paperboard of less than 600 g/m^2	12
4819.20.90.00	- - With a weight of the paper or the paperboard of 600 g/m^2 or more	12
4819.30	*- Sacks and bags, having a base of a width of 40 cm or more:*	
4819.30.00.10	- - Paper bags	12
4819.30.00.90	- - Other	12

H.S. Code Number	Description	Import Duty
4819.40	*- Other sacks and bags, including cones:*	
4819.40.00.10	- - Paper bags	12
4819.40.00.90	- - Other	12
4819.50	*- Other packing containers, including record sleeves:*	
4819.50.00.10	- - Cartons, boxes and cases of paper or paperboard	12
4819.50.00.90	- - Other	12
4819.60	*- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like:*	
4819.60.00.10	- - Box files	11
4819.60.00.90	- - Other	11
48.20	**Registers, account books, notebooks, order books, receipt books, letterpads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, inter-leaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples orforcollectionsandbook-covers, of paper or paperboard:**	
4820.10	*- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:*	
4820.10.10.00	- - Registers, account books, order books and receipt books	12
4820.10.30.00	- - Note books, letter pads and memorandum pads	12
4820.10.50.00	- - Diaries	12
4820.10.90.00	- - Other	12
4820.20.00.00	- Exercise books	12
4820.30.00.00	- Binders (other than book covers), folders and file covers	12
4820.40	*- Manifold business and interleaved carbon sets:*	
4820.40.10.00	- - Continuous forms	12
4820.40.90.00	- - Other	12
4820.50.00.00	- Albums for samples or for collections	12
4820.90.00.00	- Other	12
48.21	**Paper or paperboard labels of all kinds, whether or not printed:**	

H.S. Code Number	Description	Import Duty
4821.10	*- Printed:*	
4821.10.10.00	- - Self-adhesive	10
4821.10.90.00	- - Other	10
4821.90	*- Other:*	
4821.90.10.00	- - Self-adhesive	10
4821.90.90.00	- - Other	10
48.22	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):**	
4822.10.00.00	- Of a kind used for winding textile yarn	11
4822.90.00.00	- Other	2.4
48.23	**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:**	
	- Gummed or adhesive paper, in strips or rolls:	
4823.11	*- - Self-adhesive:*	
	- - - Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber:	
4823.11.11.00	- - - - Self-adhesive on one side	4.6
4823.11.19.00	- - - - Self-adhesive on both sides	4.6
4823.11.90.00	- - - Other	9
4823.19.00.00	- - Other	9
4823.20.00.00	- Filter paper and paperboard	9
4823.40.00.00	- Rolls, sheets and dial, printed for self-recording apparatus	11
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	
4823.51	*- - Printed, embossed or perforated:*	
4823.51.10.00	- - - Continuous forms	9
	- - - Other:	
4823.51.90.10	- - - - File refills, analysis sheets, foolscaps, index cards	9
4823.51.90.90	- - - - Other	9
4823.59	*- - Other:*	

H.S. Code Number	Description	Import Duty
4823.59.10.00	- - - In strips or rolls for office machines and the like	9
	- - - *Other:*	
4823.59.90.10	- - - - File refills, analysis sheets, foolscaps, index cards	9
4823.59.90.90	- - - - Other	9
4823.60	*- Trays, dishes, plates, cups and the like, of paper or paperboard:*	
4823.60.10.00	- - Trays, dishes and plates	11
4823.60.90.00	- - Other	11
4823.70	*- Moulded or pressed articles of paper pulp:*	
	- - Moulded trays and boxes for packing eggs:	
4823.70.10.10	- - - Trays for packing eggs	4.5
4823.70.10.90	- - - Other	11
4823.70.90.00	- - Other	11
4823.90	*- Other:*	
4823.90.10.00	- - Gaskets, washers and other seals, for use in civil aircraft	0
	- - *Other:*	
4823.90.15.00	- - - Cards, not punched, for punch card machines, whether or not in strips	11
4823.90.20.00	- - - Perforated paper and paperboard for Jacquard and similar machines	4.6
4823.90.30.00	- - - Fans and hand screens; frames therefor and parts of such frames	5.6
	- - - *Other:*	
4823.90.50.00	- - - - Cut to size or shape	9
4823.90.90.00	- - - - Other	11

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 No. 90.23);
   (c) Playing cards or other goods of Chapter 95; or
   (d) Original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp postmarks, first day covers, postal stationery or the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, 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 No. 49.01, whether or not containing advertising material.

4. Heading No. 49.01 also covers:
   (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
   (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
   However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.

6. For the purposes of heading No.49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

H.S. Code Number	Description	Import Duty
49.01	**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:**	
4901.10.00.00	- In single sheets, whether or not folded	0
	- Other:	
4901.91.00.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	0
4901.99.00.00	- - Other	0

H.S. Code Number	Description	Import Duty
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:**	
4902.10.00.00	- Appearing at least four times a week	0
4902.90	*- Other:*	
4902.90.10.00	- - Appearing once a week	0
4902.90.30.00	- - Appearing once a month	0
4902.90.90.00	- - Other	0
49.03 00.00.00	**Children's picture, drawing or colouring books**	2.4
49.04 00.00.00	**Music, printed or in manuscript, whether or not bound or illustrated**	0
49.05	**Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans, and globes, printed:**	
4905.10.00.00	- Globes	1.8
	- Other:	
4905.91.00.00	- - In book form	0
4905.99.00.00	- - Other	0
49.06 00.00.00	**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**	0
49.07	**Unused postage, revenue or similar stamps of current or new issue inthecountrytowhichtheyare destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:**	
4907.00.10.00	- Postage, revenue and similar stamps	0
4907.00.30.00	- Banknotes	0
4907.00.90.00	- Other	0
49.08	**Transfers (decalcomanias):**	
4908.10.00.00	- Transfers (decalcomanias), vitrifiable	5.3

H.S. Code Number	Description	Import Duty
4908.90.00.00	- Other	5.3
49.09	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated with or without envelopes or trimmings:**	
4909.00.10.00	- Printed or illustrated postcards	6.5
4909.00.90.00	- Other	6.5
49.10	**Calendars of any kind, printed, including, calendar blocks:**	
4910.00.00.10	- Calendars containing advertising matter	1.8
4910.00.00.90	- Other	6
49.11	**Other printed matter, including printed pictures and photographs:**	
4911.10	*- Trade advertising material, commercial catalogues and the like:*	
4911.10.10.00	- - Commercial catalogues	5.8
4911.10.90.00	- - Other	5.8
	- Other:	
4911.91	*- - Pictures, designs and photographs:*	
4911.91.10.00	- - - Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages	0
4911.91.80.00	- - - Other	5.8
4911.99	*- - Other:*	
4911.99.00.10	- - - Documents, industrial charts and diagrams	5.8
4911.99.00.20	- - - Examination papers	1.8
4911.99.00.90	- - - Other	5.8

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:
   (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
   (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
   (c) Cotton linters or vegetable materials of Chapter 14;
   (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.12 or 68.13;
   (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
   (f) Sensitised textile of headings Nos. 37.01 to 37.04;
   (g) Monofilament of which any cross-sectional dimension exceeds l 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 nonwoven, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
   (ij) Woven, knitted or crocheted fabrics, felt or nonwoven, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
   (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
   (l) Articles of textile materials of heading No. 42.01 or 42.02;
   (m) Products or articles of Chapter 48 (for example, cellulose wadding);
   (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
   (o) Hair-nets or other headgear or parts thereof of Chapter 65;
   (p) Goods of Chapter 67;
   (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
   (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
   (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
   (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 and typewriter ribbons); or
   (v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight 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 No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the

aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of a 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 No. 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

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

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

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

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

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:

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

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

(iii) 500 g in other cases;

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

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

(ii) 125 g in other cases.

(B) Exceptions:
- (a) Single yarn of any textile material, except:
  - (i) Single yarn of wool or of 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 Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
   - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1, 000 g;
   - (b) Dressed for use as sewing thread; and
   - (c) With a final "Z" twist.

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

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

7. For the 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) Hemmed or with rolled edges, or with a knotted fringe at any of the edges but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
   - (d) Cut to size and having undergone a process of drawn thread work;
   - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
   - (f) Knitted or crocheted to shape, 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, 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 Nos.61.01 to 61.14 and headings Nos.62.01 to 62.11.

SUBHEADING NOTES

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

(a) Elastomeric yarn:
Filament yarn, including monofilament, of synethic 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 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 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 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 selvedges and piece ends is not taken in 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.

(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 consisting of the same textile materials.

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

CHAPTER 50

SILK

H.S. Code Number	Description	Import Duty
50.01 00.00.00	**Silk-worm cocoons suitable for reeling**	0
50.02 00.00.00	**Raw silk (not thrown)**	0
50.03	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):**	
5003.10.00.00	- Not carded or combed	0
5003.90.00.00	- Other	0
50.04	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale:**	
5004.00.10.00	- Unbleached, scoured or bleached	4
5004.00.90.00	- Other	4
50.05	**Yarn spun from silk, not put up for retail sale:**	
5005.00.10.00	- Unbleached, scoured or bleached	2.9
5005.00.90.00	- Other	2.9
50.06	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut:**	
5006.00.10.00	- Silk yarn	6.2
5006.00.90.00	- Yarn spun from noil or other silk waste; silk-worm gut	2.9
50.07	**Woven fabrics of silk or of silk waste:**	
5007.10.00.00	- Fabrics of noil silk	3
5007.20	*- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:*	
	- - Crêpes:	
5007.20.11.00	- - - Unbleached, scoured or bleached	6.9
5007.20.19.00	- - - Other	6.9

H.S. Code Number	Description	Import Duty
	- - Pongee, habutai, honan, shantung, corahand similar Far Eastern fabrics, wholly of silk (not mixed with noil or other silk waste or with other textile materials):	
5007.20.21.00	- - - Plain-woven, unbleached or not further processed than scoured	5.3
	- - - Other:	
5007.20.31.00	- - - - Plain-woven	7.5
5007.20.39.00	- - - - Other	7.5
	- - Other:	
5007.20.41.00	- - - Diaphanous fabrics (open weave)	7.2
	- - - Other:	
5007.20.51.00	- - - - Unbleached, scoured or bleached	7.2
5007.20.59.00	- - - - Dyed	7.2
	- - - - Of yarns of different colours:	
5007.20.61.00	- - - - - Of a width exceeding 57 cm but not exceeding 75 cm	7.2
5007.20.69.00	- - - - - Other	7.2
5007.20.71.00	- - - - Printed	7.2
5007.90	*- Other fabrics:*	
5007.90.10.00	- - Unbleached, scoured or bleached	6.9
5007.90.30.00	- - Dyed	6.9
5007.90.50.00	- - Of yarns of different colours	6.9
5007.90.90.00	- - Printed	6.9

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

NOTE

1. Throughout this Schedule:
   (a) "Wool" means the natural fibre grown by sheep or lambs;
   (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir, or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk rat;
   (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.03).

ADDITIONAL NOTE

1. For the purposes of subheadings 5111.11.11.00, 5111.11.19.00, 5111.19.11.00 and 5111.19.19.00, the expression "Loden fabrics" means plain-weave fabrics weighing 250 g/m^2 or more but not exceeding 450 g/m^2 fulled, single-coloured or with mixed or mottled yarns, made from single yarns of carded wool mixed with fine animal hair; the fabrics may also contain coarse animal hair or man-made fibres. The fibres are laid or oriented in the same direction by a surface treatment which renders the fabrics waterproof.

H.S. Code Number	Description	Import Duty
51.01	**Wool, not carded or combed:**	
	- Greasy, including fleece-washed wool:	
5101.11.00.00	- - Shorn wool	0
5101.19.00.00	- - Other	0
	- Degreased, not carbonised:	
5101.21.00.00	- - Shorn wool	0
5101.29.00.00	- - Other	0
5101.30.00.00	- Carbonised	0
51.02	**Fine or coarse animal hair, not carded or combed:**	
5102.10	*- Fine animal hair:*	
5102.10.10.00	- - Of Angora rabbit	0
5102.10.30.00	- - Of alpaca, llama or vicuna	0
5102.10.50.00	- - Of camel or yak, or of Angora, Tibetan, Kashmir or similar goats	0
5102.10.90.00	- - Of rabbit (other than Angora rabbit), hare, beaver, nutria or musk-rat	0
5102.20.00.00	- Coarse animal hair	0

H.S. Code Number	Description	Import Duty
51.03	**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:**	
	- Noils of wool or of fine animal hair:	
5103.10.10.00	- - Not carbonised	0
5103.10.90.00	- - Carbonised	0
5103.20	*- Other waste of wool of fine animal hair:*	
5103.20.10.00	- - Yarn waste	0
	- - Other:	
5103.20.91.00	- - - Not carbonised	0
5103.20.99.00	- - - Carbonised	0
5103.30.00.00	- Waste of coarse animal hair	0
51.04 00.00.00	**Garnetted stock of wool or of fine animal hair**	0
51.05	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):**	
5105.10.00.00	- Carded wool	0
	- Wool tops and other combed wool:	
5105.21.00.00	- - Combed wool in fragments	0
5105.29.00.00	- - Other	0
5105.30	*- Fine animal hair, carded or combed:*	
5105.30.10.00	- - Carded	0
5105.30.90.00	- - Combed	0
5105.40.00.00	- Coarse animal hair, carded or combed	0
51.06	**Yarn of carded wool, not put up for retail sale:**	
	- Containing 85% or more by weight of wool:	
5106.10.10.00	- - Unbleached	0
5106.10.90.00	- - Other	0
5106.20	*- Containing less than 85% by weight of wool:*	
5106.20.10.00	- - Containing 85% or more by weight of wool and fine animal hair	0
5106.20.91.00	- - - Unbleached	0

H.S. Code Number	Description	Import Duty
5106.20.99.00	- - - Other	0
51.07	**Yarn of combed wool, not put up for retail sale:**	
5107.10	*- Containing 85% or more by weight of wool:*	
5107.10.10.00	- - Unbleached	0
5107.10.90.00	- - Other	0
5107.20	*- Containing less than 85% by weight of wool:*	
	- - Containing 85% or more by weight of wool and fine animal hair:	
5107.20.10.00	- - - Unbleached	2.5
5107.20.30.00	- - - Other	2.5
	- - Other:	
	- - - Mixed solely or mainly with synthetic staple fibres:	
5107.20.51.00	- - - - Unbleached	2.5
5107.20.59.00	- - - - Other	2.5
	- - - Otherwise mixed:	
5107.20.91.00	- - - - Unbleached	2.5
5107.20.99.00	- - - - Other	2.5
51.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale:**	
5108.10	*- Carded:*	
5108.10.10.00	- - Unbleached	0
5108.10.90.00	- - Other	0
5108.20	*- Combed:*	
5108.20.10.00	- - Unbleached	0
5108.20.90.00	- - Other	0
51.09	**Yarn of wool or of fine animal hair, put up for retail sale:**	
5109.10	*- Containing 85% or more by weight of wool or of fine animal hair:*	
5109.10.10.00	- - In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	3.8
5109.10.90.00	- - Other	6.5

H.S. Code Number	Description	Import Duty
5109.90	*- Other:*	
5109.90.10.00	- - In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	6.3
5109.90.90.00	- - Other	6.5
51.10 00.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horse-hair yarn), whether or not put up for retail sale**	3.5
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	*- - Of a weight not exceeding 300 g/m^2*	
	- - - Loden fabrics:	
5111.11.11.00	- - - - Of a value of €2.70 or more per m^2	13
5111.11.19.00	- - - - Other	13
	- - - Other fabrics:	
5111.11.91.00	- - - - Of woollen yarn, of a value of €2.70 or more per m^2	13
5111.11.99.00	- - - - Other	13
5111.19	*- - - Other:*	
	- - - Of a weight exceeding 300g/m^2 but not exceeding 450 gm^2:	
	- - - - Loden fabrics:	
5111.19.11.00	- - - - - Of a value of €2.70 or more per m^2	13
5111.19.19.00	- - - - - Other	13
	- - - - Other fabrics:	
5111.19.31.00	- - - - - Of woollen yarn, of a value of €2.70 or more per m^2	13
5111.19.39.00	- - - - - Other	13
	- - - Of a weight exceeding 450 g/m^2:	
5111.19.91.00	- - - - Of woollen yarn, of a value of €2.70 or more per m^2	13
5111.19.99.00	- - - - Other	13
5111.20.00.00	- Other, mixed mainly or solely with man-made filaments	17

H.S. Code Number	Description	Import Duty
5111.30	*- Other, mixed mainly or solely with man-made staple fibres:*	
5111.30.10.00	- - Of a weight not exceeding 300 g/m^2	17
5111.30.30.00	- - Of a weight exceeding 300 g/m^2 but not exceeding 450 g/m^2	17
5111.30.90.00	- - Of a weight exceeding 450 g/m^2	17
5111.90	*- Other:*	
5111.90.10.00	- - Containing a total of more than 10% by weight of textile materials of Chapter 50	7.2
	- - Other:	
5111.90.91.00	- - - Of a weight not exceeding 300 g/m^2	17
5111.90.93.00	- - - Of a weight exceeding 300 g/m^2 but not exceeding 450g/m^2	17
5111.90.99.00	- - - Of a weight exceeding 450 g/m^2	17
51.12	**Woven fabrics of combed wool or of fine animal hair:**	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5112.11	*- - Of a weight not exceeding 200 g/m^2:*	
5112.11.10.00	- - - Of a value of €3.26 or more per m^2	13
5112.11.90.00	- - - Other	13
5112.19	*- - Other:*	
	- - - Of a weight exceeding 200 g/m^2 but not exceeding 375 g/m^2:	
5112.19.11.00	- - - - Of a value of €3.26 or more per m^2	13
5112.19.19.00	- - - - Other	13
	- - - Of a weight exceeding 375 g/m^2:	
5112.19.91.00	- - - - Of a value of €3.26 or more per m^2	13
5112.19.99.00	- - - - Other	13
5112.20.00.00	- Other, mixed mainly or solely with man-made filaments	17
5112.30	*- Other, mixed mainly or solely with man-made staple fibres:*	
5112.30.10.00	- - Of a weight not exceeding 200 g/m^2	17
5112.30.30.00	- - Of a weight exceeding 200 g/m^2 but not exceeding 375g/m^2:	17

H.S. Code Number	Description	Import Duty
5112.30.90.00	- - Of a weight exceeding 375 g/m^2	17
5112.90	*- Other:*	
5112.90.10.00	- - Containing a total of more than 10% by weight of textile materials of Chapter 50	7.2
	- - Other:	
5112.90.91.00	- - - Of a weight not exceeding 200 g/m^2	17
5112.90.93.00	- - - Of a weight exceeding 200 g/m^2 but not exceeding 375g/m^2	17
5112.90.99.00	- - - Of a weight exceeding 375 g/m^2	17
51.13 00.00.00	**Woven fabrics of coarse animal hair or of horsehair**	5.3

CHAPTER 52

COTTON

SUBHEADING NOTE

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

H.S. Code Number	Description	Import Duty
52.01	**Cotton, not carded or combed:**	
5201.00.10.00	- Rendered absorbent or bleached	0
5201.00.90.00	- Other	0
52.02	**Cotton waste (including yarn waste and garnetted stock):**	
5202.10.00.00	- Yarn waste (including thread waste)	0
	- Other:	
5202.91.00.00	- - Garnetted stock	0
5202.99.00.00	- - Other	0
53.03 00.00.00	**Cotton, carded or combed**	0
52.04	**Cotton sewing thread, whether or not put up for retail sale:**	
	- Not put up for retail sale:	
5204.11.00.00	- - Containing 85% or more by weight of cotton	2.5
5204.19.00.00	- - Other	2.5
5204.20.00.00	- Put up for retail sale	9
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:	
5205.11.00.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	4.4
5205.12.00.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.4

H.S. Code Number	Description	Import Duty
5205.13.00.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.4
5205.14.00.00	- - Measuring less than 192.31 decitex but not less than125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.4
5205.15	- - *Measuring less than 125 decitex (exceeding 80 metric number):*	
5205.15.10.00	- - - Measuring less than 125 decitex but not less than 83.33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	4.7
5205.15.90.00	- - - Measuring less than 83.33 decitex (exceeding 120 metric number)	4
	- Single yarn, of combed fibres:	
5205.21.00.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	4.4
5205.22.00.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.4
5205.23.00.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.4
5205.24.00.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.4
5205.26.00.00	- - Measuring less than 125 decitex but not less than106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	4.4
5205.27.00.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding120 metric number)	4.4
5205.28.00.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	4
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.31.00.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.4
5205.32.00.00	- - 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)	4.4
5205.33.00.00	- - 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)	4.4

H.S. Code Number	Description	Import Duty
5205.34.00.00	- - 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)	4.4
5205.35.00.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.4
5205.41.00.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.4
5205.42.00.00	- - 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)	4.4
5205.43.00.00	- - 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)	4.4
5205.44.00.00	- - 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)	4.4
5205.46.00.00	- - 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)	4.4
5205.47.00.00	- - 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)	4.4
5205.48.00.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	4.4
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:	
5206.11.00.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	4.4
5206.12.00.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.4
5206.13.00.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.4
5206.14.00.00	- - Measuring less than 192.31 decitex but not less than125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.4
5206.15	*- - Measuring less than 125 decitex (exceeding 80 metric number):*	

H.S. Code Number	Description	Import Duty
5206.15.10.00	- - - Measuring less than 125 decitex but not less than 83.33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	4.4
5206.15.90.00	- - - Measuring less than 83.33 decitex (exceeding 120 metric number)	4
	- Single yarn, of combed fibres:	
5206.21.00.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	4.4
5206.22.00.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.4
5206.23.00.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.4
5206.24.00.00	- - Measuring less than 192.31 decitex but not less than125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.4
5206.25	*- - Measuring less than 125 decitex (exceeding 80 metric number):*	
5206.25.10.00	- - - Measuring less than 125 decitex but not less than 83.33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	4.4
5206.25.90.00	- - - Measuring less than 83.33 decitex (exceeding 120 metric number)	4
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.31.00.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.4
5206.32.00.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding14 metric number but not exceeding 43 metric number per single yarn)	4.4
5206.33.00.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding5 2 metric number per single yarn)	4.4
5206.34.00.00	- - 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)	4.4
5206.35.00.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.4
	- - Multiple (folded) or cabled yarn, of combed fibres:	
5206.41.00.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.4

H.S. Code Number	Description	Import Duty
5206.42.00.00	- - 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)	4.4
5206.43.00.00	- - 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)	4.4
5206.44.00.00	- - 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)	4.4
5206.45.00.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	2.5
52.07	**Cotton yarn (other than sewing thread) put up for retail sale:**	
5207.10.00.00	- Containing 85% or more by weight of cotton	9
5207.90.00.00	- Other	9
52.08	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2:**	
	- Unbleached:	
5208.11	*- - Plain weave, weighing not more than 100 g/m^2:*	
5208.11.10.00	- - - Fabrics for the manufacture of bandages, dressings and medical gauzes	10
5208.11.90.00	- - - Other	10
5208.12	*- - Plain weave, weighing more than 100 g/m^2:*	
	- - - Plain weave, weighing more than 100 g/m^2 but not more than 130 g/m^2 and of a width:	
5208.12.16.00	- - - - Not exceeding 165 cm	10
5208.12.19.00	- - - - Exceeding 165 cm	10
	- - - Plain weave, weighing more than 130 g/m^2 and of a width:	
5208.12.96.00	- - - - Not exceeding 165 cm	10
5208.12.99.00	- - - - Exceeding 165 cm	10
5208.13.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5208.19.00.00	- - Other fabrics	10
	- Bleached:	
5208.21	*- - Plain weave, weighing not more than 100 g/m^2:*	

H.S. Code Number	Description	Import Duty
5208.21.10.00	- - - Fabrics for the manufacture of bandages, dressings and medical gauzes	10
5208.21.90.00	- - - Other	10
5208.22	*- - Plain weave, weighing more than 100 g/m^2:*	
	- - - Plain weave, weighing more than 100 g/m^2 but not more than 130 g/m^2 and of a width:	
5208.22.16.00	- - - - Not exceeding 165 cm	10
5208.22.19.00	- - - - Exceeding 165 cm	10
	- - - Plain weave, weighing more than 130 g/m^2 and of a width:	
5208.22.96.00	- - - - Not exceeding 165 cm	10
5208.22.99.00	- - - - Exceeding 165 cm	10
5208.23.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5208.29.00.00	- - Other fabrics	10
	- Dyed:	
5208.31.00.00	- - Plain weave, weighing not more than 100 g/m^2	10
5208.32	*- - Plain weave, weighing more than 100 g/m^2*	
	- - - Plain weave, weighing more than 100 g/m^2 but not more than 130 g/m^2 and of a width:	
5208.32.16.00	- - - - Not exceeding 165 cm	10
5208.32.19.00	- - - - Exceeding 165 cm	10
	- - - Plain weave, weighing more than 130 g/m^2 and of a width:	
5208.32.96.00	- - - - Not exceeding 165 cm	10
5208.32.99.00	- - - - Exceeding 165 cm	10
5208.33.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5208.39.00.00	- - Other fabrics	10
	- Of yarns of different colours:	
5208.41.00.00	- - Plain weave, weighing not more than 100 g/m^2	10
5208.42.00.00	- - Plain weave, weighing more than 100 g/m^2	10
5208.43.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5208.49.00.00	- - Other fabrics	10
	- Printed:	
5208.51.00.00	- - Plain weave, weighing not more than 100 g/m^2	10
5208.52	*- - Plain weave, weighing more than 100 g/m^2:*	

H.S. Code Number	Description	Import Duty
5208.52.10.00	- - - Plain weave, weighing more than 100 g/m^2 but not more than 130 g/m^2	10
5208.52.90.00	- - - Plain weave, weighing more than 130 g/m^2:	10
5208.53.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5208.59.00.00	- - Other fabrics	10
52.09	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2:**	
	- Unbleached:	
5209.11.00.00	- - Plain weave	10
5209.12.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5209.19.00.00	- - Other fabrics	10
	- Bleached:	
5209.21.00.00	- - Plain weave	10
5209.22.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5209.29.00.00	- - Other fabrics	10
	- Dyed:	
5209.31.00.00	- - Plain weave	10
5209.32.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5209.39.00.00	- - Other fabrics	10
	- Of yarns of different colours:	
5209.41.00.00	- - Plain weave	10
5209.42.00.00	- - Denim	10
5209.43.00.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10
5209.49	*- - Other fabrics:*	
5209.49.10.00	- - - Jacquard fabrics of a width of more than 115cm but less than 140cm	10
5209.49.90.00	- - - Other	10
	- Printed:	
5209.51.00.00	- - Plain weave	10
5209.52.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5209.59.00.00	- - Other fabrics	10

H.S. Code Number	Description	Import Duty
52.10	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2:**	
	- Unbleached:	
5210.11	*- - Plain weave:*	
5210.11.10.00	- - - Of a width not exceeding 165 cm	10
5210.11.90.00	- - - Of a width exceeding 165 cm	10
5210.12.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5210.19.00.00	- - Other fabrics	10
	- Bleached:	
5210.21	*- - Plain weave:*	
5210.21.10.00	- - - Of a width not exceeding 165 cm	10
5210.21.90.00	- - - Of a width exceeding 165 cm	10
5210.22.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5210.29.00.00	- - Other fabrics	10
	- Dyed:	
5210.31	*- - Plain weave:*	
5210.31.10.00	- - - Of a width not exceeding 165 cm	10
5210.31.90.00	- - - Of a width exceeding 165 cm	10
5210.32.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5210.39.00.00	- - Other fabrics	10
	- Of yarns of different colours:	
5210.41.00.00	- - Plain weave	10
5210.42.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5210.49.00.00	- - Other fabrics	10
	- Printed:	
5210.51.00.00	- - Plain weave	10
5210.52.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5210.59.00.00	- - Other fabrics	10
52.11	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200 g/m^2:**	
	- Unbleached:	

H.S. Code Number	Description	Import Duty
5211.11.00.00	- - Plain weave	10
5211.12.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5211.19.00.00	- - Other fabrics	10
	- *Bleached:*	
5211.21.00.00	- - Plain weave	10
5211.22.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5211.29.00.00	- - Other fabrics	10
	- *Dyed:*	
5211.31.00.00	- - Plain weave	10
5211.32.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5211.39.00.00	- - Other fabrics	10
	- *Of yarns of different colours:*	
5211.41.00.00	- - Plain weave	10
5211.42.00.00	- - Denim	10
5211.43.00.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10
5211.49	- - *Other fabrics:*	
5211.49.10.00	- - - Jacquard fabrics	10
5211.49.90.00	- - - Other	10
	- *Printed:*	
5211.51.00.00	- - Plain weave	10
5211.52.00.00	- - 3-thread or 4-thread twill, including cross twill	10
5211.59.00.00	- - Other fabrics	10
52.12	**Other woven fabrics of cotton:**	
	- *Weighing not more than 200 g/m^2:*	
5212.11	- - *Unbleached:*	
5212.11.10.00	- - - Mixed mainly or solely with flax	10
5212.11.90.00	- - - Otherwise mixed	10
5212.12	- - *Bleached:*	
5212.12.10.00	- - - Mixed mainly or solely with flax	10
5212.12.90.00	- - - Otherwise mixed	10
5212.13	- - *Dyed:*	

H.S. Code Number	Description	Import Duty
5212.13.10.00	- - - Mixed mainly or solely with flax	10
5212.13.90.00	- - - Otherwise mixed	10
5212.14	- - *Of yarns of different colours:*	
5212.14.10.00	- - - Mixed mainly or solely with flax	10
5212.14.90.00	- - - Otherwise mixed	10
5212.15	- - *Printed:*	
5212.15.10.00	- - - Mixed mainly or solely with flax	10
5212.15.90.00	- - - Otherwise mixed	10
	- *Weighing more than 200 g/m^2:*	
5212.21	- - *Unbleached:*	
5212.21.10.00	- - - Mixed mainly or solely with flax	10
5212.21.90.00	- - - Otherwise mixed	10
5212.22	- - *Bleached:*	
5212.22.10.00	- - - Mixed mainly or solely with flax	10
5212.22.90.00	- - - Otherwise mixed	10
5212.23	- - *Dyed:*	
5212.23.10.00	- - - Mixed mainly or solely with flax	10
5212.23.90.00	- - - Otherwise mixed	10
5212.24	- - *Of yarns of different colours:*	
5212.24.10.00	- - - Mixed mainly or solely with flax	10
5212.24.90.00	- - - Otherwise mixed	10
5212.25	- - *Printed:*	
5212.25.10.00	- - - Mixed mainly or solely with flax	10
5212.25.90.00	- - - Otherwise mixed	10

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

ADDITIONAL NOTE

1.A. For the purposes of heading Nos. 5306.10.90.00, 5306.20.90.00 and 5308.20.90.00, the expression "put up for retail sale" in relation to yarn (single, multiple or cabled) means, subject to the exceptions in paragraph B. below, yarn put up:
- a) in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 200 grams;
- b) in hanks or skeins of a weight not exceeding 125 grams;
- 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 a uniform weight not exceeding 125 grams.

B. Exceptions:
- a) multiple or cabled yarn, unbleached, in hanks or skeins;
- b) multiple or cabled yarn, put up:
  - i) in cross-reeled hanks or skeins; or
  - ii) put up on supports or in some 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).

H.S. Code Number	Description	Import Duty
53.01	**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):**	
5301.10.00.00	- Flax, raw or retted	0
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.21.00.00	- - Broken or scutched	0
5301.29.00.00	- - Other	0
5301.30	*- Flax tow and waste:*	
5301.30.10.00	- - Tow	0
5301.30.90.00	- - Flax waste	0
53.02	**True hemp (Cannabis sativa L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):**	
5302.10.00.00	- True hemp, raw or retted	0
5302.90.00.00	- Other	0

H.S. Code Number	Description	Import Duty
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):**	
5303.10.00.00	- Jute and other textile bast fibres, raw or retted	0
5303.90.00.00	- Other	0
53.04	**Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):**	
5304.10.00.00	- Sisal and other textile fibres of the genus Agave, raw	0
5304.90.00.00	- Other	0
53.05	**Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):**	
	- Of coconut (coir):	
5305.11.00.00	- - Raw	0
5305.19.00.00	- - Other	0
	- Of abaca:	
5305.21.00.00	- - Raw	0
5305.29.00.00	- - Other	0
	- Other:	
5305.91.00.00	- - Raw	0
5305.99.00.00	- - Other	0
53.06	**Flax yarn:**	
5306.10	*- Single:*	
	- - Not put up for retail sale:	
5306.10.10.00	- - - Measuring 833.3 decitex or more (not exceeding 12 metric number)	4.6
5306.10.30.00	- - - Measuring less than 833.3 decitex but not less than 277.8 decitex (exceeding 12 metric number but not exceeding 36 metric number)	4.6

H.S. Code Number	Description	Import Duty
5306.10.50.00	- - - Measuring less than 277.8 decitex (exceeding 36 metric number)	3.8
5306.10.90.00	- - Put up for retail sale	5.9
5306.20	*- Multiple (folded) or cabled:*	
5306.20.10.00	- - Not put up for retail sale	5
5306.20.90.00	- - Put up for retail sale	5.9
53.07	**Yarn of jute or other textile bast fibres of heading No. 53.03:**	
5307.10	*- Single:*	
5307.10.10.00	- - Measuring 1 000 decitex or less (10 metric number or more)	0
5307.10.90.00	- - Measuring more than 1 000 decitex (less than 10 metric number)	0
5307.20.00.00	- Multiple (folded) or cabled	0
53.08	**Yarn of other vegetable textile fibres; paper yarn:**	
5308.10.00.00	- Coir yarn	0
5308.20	*- True hemp yarn:*	
5308.20.10.00	- - Not put up for retail sale	3
5308.20.90.00	- - Put up for retail sale	4.9
5308.30.00.00	- Paper yarn	5.3
5308.90	*- Other:*	
	- - Ramie yarn:	
5308.90.12.00	- - - Measuring 277.8 decitex or more (not exceeding 36 metric number)	4.6
5308.90.19.00	- - - Measuring less than 277.8 decitex (exceeding 36 metric number)	3.8
5308.90.90.00	- - Other	3.8
53.09	**Woven fabrics of flax:**	
	- Containing 85% or more by weight of flax:	
5309.11	*- - Unbleached or bleached:*	
5309.11.10.00	- - - Unbleached	14
5309.11.90.00	- - - Bleached	14

H.S. Code Number	Description	Import Duty
5309.19.00.00	- - Other	14
	- Containing less than 85% by weight of flax:	
5309.21	*- - Unbleached or bleached:*	
5309.21.10.00	- - - Unbleached	14
5309.21.90.00	- - - Bleached	14
5309.29.00.00	- - Other	14
53.10	**Woven fabrics of jute or of other textile bast fibres of heading No. 53.03:**	
5310.10	*- Unbleached:*	
5310.10.10.00	- - Of a width not exceeding 150 cm	4
5310.10.90.00	- - Of a width exceeding 150 cm	4
5310.90.00.00	- Other	4
53.11	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:**	
5311.00.10.00	- Of ramie	14
5311.00.90.00	- Other	5.8

CHAPTER 54

MAN MADE FILAMENTS

NOTES

1. Throughout this Schedule, the term "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
   (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
   (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

   The terms " synthetic " and " artificial ", used in relation to fibres, 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 Nos.54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

H.S. Code Number	Description	Import Duty
54.01	**Sewing threads of man-made filaments, whether or not put up for retail sale:**	
5401.10	*- Of synthetic filaments:*	
	- - Not put up for retail sale:	
5401.10.11.00	- - - Core yarn	2.5
5401.10.19.00	- - - Other	2.5
5401.10.90.00	- - Put up for retail sale	6
5401.20	*- Of artificial filaments:*	
5401.20.10.00	- - Not put up for retail sale	5
5401.20.90.00	- - Put up for retail sale	5.8
54.02	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:**	
5402.10	*- High tenacity yarn of nylon or other polyamides:*	
5402.10.10.00	- - Of aramids	5
5402.10.90.00	- - Other	5
5402.20.00.00	- High tenacity yarn of polyesters	5
	- Textured yarn:	
5402.31.00.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5

H.S. Code Number	Description	Import Duty
5402.32.00.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5
5402.33.00.00	- - Of polyesters	2.5
5402.39	- - *Other:*	
5402.39.10.00	- - - Of polypropylene	5
5402.39.90.00	- - - Other	5
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402.41.00.00	- - Of nylon or other polyamides	5
5402.42.00.00	- - Of polyesters, partially oriented	5
5402.43.00.00	- - Of polyesters, other	5
5402.49	- - *Other:*	
5402.49.10.00	- - - Elastomeric	5
	- - - *Other:*	
5402.49.91.00	- - - - Of polypropylene	5
5402.49.99.00	- - - - Other	5
	- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.51.00.00	- - Of nylon or other polyamides	5
5402.52.00.00	- - Of polyesters	5
5402.59	- - *Other:*	
5402.59.10.00	- - - Of polypropylene	5
5402.59.90.00	- - - Other	5
	- Other yarn, multiple (folded) or cabled:	
5402.61.00.00	- - Of nylon or other polyamides	5
5402.62.00.00	- - Of polyesters	5
5402.69	- - *Other:*	
5402.69.10.00	- - - Of polypropylene	5
5402.69.90.00	- - - Other	5
54.03	**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:**	
5403.10.00.00	- High tenacity yarn of viscose rayon	5
5403.20	*- Textured yarn:*	

H.S. Code Number	Description	Import Duty
5403.20.10.00	- - Of cellulose acetate	5
5403.20.90.00	- - Other	5
	- Other yarn, single:	
5403.31.00.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5
5403.32.00.00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	5
5403.33	*- - Of cellulose acetate:*	
5403.33.10.00	- - - Single, untwisted or with a twist not exceeding 250 turns per metre	5
5403.33.90.00	- - - Other	5
5403.39.00.00	- - Other	2.5
	- Other yarn, multiple (folded) or cabled:	
5403.41.00.00	- - Of viscose rayon	5
5403.42.00.00	- - Of cellulose acetate	5
5403.49.00.00	- - Other	5
54.04	**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:**	
5404.10	*- Monofilament:*	
5404.10.10.00	- - Elastomeric	5.8
5404.10.90.00	- - Other	5.8
5404.90	*- Other:*	
	- - Of polypropylene:	
5404.90.11.00	- - - Decorative strip of the kind used for packaging	4.7
5404.90.19.00	- - - Other	4.7
5404.90.90.00	- - Other	4.7
54.05 00.00.00	**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 5 mm**	3.8

H.S. Code Number	Description	Import Duty
54.06	**Man-made filament yarn (other than sewing thread), put up for retail sale:**	
5406.10.00.00	- Synthetic filament yarn	6
5406.20.00.00	- Artificial filament yarn	5.8
54.07	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04:**	
5407.10.00.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	11
5407.20	*- Woven fabrics obtained from strip or the like:*	
	- - Of polyethylene or polypropylene, of a width of:	
5407.20.11.00	- - - Less than 3 m	11
5407.20.19.00	- - - 3 m or more	11
5407.20.90.00	- - Other	11
5407.30.00.00	- Fabrics specified in Note 9 to Section XI	11
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407.41.00.00	- - Unbleached or bleached	11
5407.42.00.00	- - Dyed	11
5407.43.00.00	- - Of yarns of different colours	11
5407.44.00.00	- - Printed	11
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407.51.00.00	- - Unbleached or bleached	11
5407.52.00.00	- - Dyed	11
5407.53.00.00	- - Of yarns of different colours	11
5407.54.00.00	- - Printed	11
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407.61	*- - Containing 85 % or more by weight of non-textured polyester filaments:*	
5407.61.10.00	- - - Unbleached or bleached	11
5407.61.30.00	- - - Dyed	11
5407.61.50.00	- - - Of yarns of different colours	11
5407.61.90.00	- - - Printed	11

H.S. Code Number	Description	Import Duty
5407.69	*- - Other:*	
5407.69.10.00	- - - Unbleached or bleached	11
5407.69.90.00	- - - Other	11
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407.71.00.00	- - Unbleached or bleached	11
5407.72.00.00	- - Dyed	11
5407.73.00.00	- - Of yarns of different colours	11
5407.74.00.00	- - Printed	11
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments mixed mainly or solely with cotton:	
5407.81.00.00	- - Unbleached or bleached	11
5407.82.00.00	- - Dyed	11
5407.83.00.00	- - Of yarns of different colours	11
5407.84.00.00	- - Printed	11
	- Other woven fabrics:	
5407.91.00.00	- - Unbleached or bleached	11
5407.92.00.00	- - Dyed	11
5407.93.00.00	- - Of yarns of different colours	11
5407.94.00.00	- - Printed	11
54.08	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05:**	
5408.10.00.00	- Woven fabrics obtained from high tenacity yarn, of viscose rayon	11
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
5408.21.00.00	- - Unbleached or bleached	11
5408.22	*- - Dyed:*	
5408.22.10.00	- - - Of a width exceeding 135cm but not exceeding 155cm, plain weave, twill weave, cross twill weave or satin weave	11
5408.22.90.00	- - - Other	11
5408.23	*- - Of yarns of different colours:*	
5408.23.10.00	- - - Jacquard fabrics of a width of more than 115 cm but less than 140 cm, of a weight exceeding 250 g/m^2	11

H.S. Code Number	Description	Import Duty
5408.23.90.00	- - - Other	11
5408.24.00.00	- - Printed	11
	- Other woven fabrics:	
5408.31.00.00	- - Unbleached or bleached	11
5408.32.00.00	- - Dyed	11
5408.33.00.00	- - Of yarns of different colours	11
5408.34.00.00	- - Printed	11

CHAPTER 55

MAN MADE STAPLE FIBRES

NOTE

1. Headings Nos. 55.01 and 55.02 apply only to man made filament tow consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
   (a) Length of tow exceeding 2 m;
   (b) Twist less than 5 turns per metre;
   (c) Measuring per filament less than 67 decitex;
   (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
   (e) Total measurement of tow more than 20, 000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

H.S. Code Number	Description	Import Duty
55.01	**Synthetic filament tow:**	
5501.10.00.00	- Of nylon or other polyamides	4.7
5501.20.00.00	- Of polyesters	4.7
5501.30.00.00	- Acrylic or modacrylic	4.7
5501.90	*- Other:*	
5501.90.10.00	- - Of polypropylene	4.7
5501.90.90.00	- - Other	4.7
55.02	**Artificial filament tow**	
5502.00.10.00	- Of viscose rayon	4.7
5502.00.40.00	- Of acetate	4.7
5502.00.80.00	- Other	4.7
55.03	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning:**	
5503.10	*- Of Nylon or other polyamides:*	
	- - Of aramids:	
5503.10.11.00	- - - High tenacity	4.7
5503.10.19.00	- - - Other	4.7
5503.10.90.00	- - Other	4.7
5503.20.00.00	- Of polyesters	4.7
5503.30.00.00	- Acrylic or modacrylic	4.7

H.S. Code Number	Description	Import Duty
5503.40.00.00	- Of polypropylene	4.7
5503.90	*- Other:*	
5503.90.10.00	- - Chlorofibres	4.7
5503.90.90.00	- - Other	4.7
55.04	**Artificial staple fibres, not carded, combed or otherwise processed for spinning:**	
5504.10.00.00	- Of viscose rayon	2.5
5504.90.00.00	- Other	4.8
55.05	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres:**	
5505.10	*- Of synthetic fibres:*	
5505.10.10.00	- - Of nylon or other polyamides	4.6
5505.10.30.00	- - Of polyesters	4.6
5505.10.50.00	- - Acrylic or modacrylic	4.6
5505.10.70.00	- - Of polypropylene	4.6
5505.10.90.00	- - Other	4.6
5505.20.00.00	- Of artificial fibres	4.8
55.06	**Synthetic staple fibres, carded, combed or otherwise processed for spinning:**	
5506.10.00.00	- Of nylon or other polyamides	4.8
5506.20.00.00	- Of polyesters	4.8
5506.30.00.00	- Acrylic or modacrylic	4.8
5506.90	*- Other:*	
5506.90.10.00	- - Chlorofibres	4.8
5506.90.90.00	- - Other	4.8
55.07 00.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning**	5
55.08	**Sewing thread of man-made staple fibres, whether or not put up for retail sale:**	

H.S. Code Number	Description	Import Duty
5508.10	*- Of synthetic staple fibres:*	
	- - Not put up for retail sale:	
5508.10.11.00	- - - Of polyesters	5
5508.10.19.00	- - - Other	5
5508.10.90.00	- - Put up for retail sale	9
5508.20	*- Of artificial staple fibres:*	
5508.20.10.00	- - Not put up for retail sale	5
5508.20.90.00	- - Put up for retail sale	9
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:	
5509.11.00.00	- - Single yarn	5
5509.12.00.00	- - Multiple (folded) or cabled yarn	2.5
	- Containing 85% or more by weight of polyester staple fibres:	
5509.21	*- - Single yarn:*	
5509.21.10.00	- - - Unbleached or bleached	5
5509.21.90.00	- - - Other	5
5509.22	*- - Multiple (folded) or cabled yarn:*	
5509.22.10.00	- - - Unbleached or bleached	5
5509.22.90.00	- - - Other	5
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509.31	*- - Single yarn:*	
5509.31.10.00	- - - Unbleached or bleached	5
5509.31.90.00	- - - Other	5
5509.32	*- - Multiple (folded) or cabled yarn:*	
5509.32.10.00	- - - Unbleached or bleached	5
5509.32.90.00	- - - Other	5
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
5509.41	*- - Single yarn:*	

H.S. Code Number	Description	Import Duty
5509.41.10.00	- - - Unbleached or bleached	5
5509.41.90.00	- - - Other	5
5509.42	- - *Multiple (folded) or cabled yarn:*	
5509.42.10.00	- - - Unbleached or bleached	5
5509.42.90.00	- - - Other	5
	- *Other yarn, of polyester staple fibres:*	
5509.51.00.00	- - Mixed mainly or solely with artificial staple fibres	5
5509.52	- - *Mixed mainly or solely with wool or fine animal hair:*	
5509.52.10.00	- - - Unbleached or bleached	5
5509.52.90.00	- - - Other	5
5509.53.00.00	- - Mixed mainly or solely with cotton	5
5509.59.00.00	- - Other	5
	- *Other yarn, of acrylic or modacrylic staple fibres:*	
5509.61	- - *Mixed mainly or solely with wool or fine animal hair:*	
5509.61.10.00	- - - Unbleached or bleached	5
5509.61.90.00	- - - Other	5
5509.62.00.00	- - Mixed mainly or solely with cotton	5
5509.69.00.00	- - Other	5
	- *Other yarn:*	
5509.91	- - *Mixed mainly or solely with wool or fine animal hair:*	
5509.91.10.00	- - - Unbleached or bleached	5
5509.91.90.00	- - - Other	5
5509.92.00.00	- - Mixed mainly or solely with cotton	5
5509.99.00.00	- - Other	5
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:*	
5510.11.00.00	- - Single yarn	5
5510.12.00.00	- - Multiple (folded) or cabled yarn	5
5510.20.00.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5
5510.30.00.00	- Other yarn, mixed mainly or solely with cotton	5

H.S. Code Number	Description	Import Duty
5510.90.00.00	- Other yarn	5
55.11	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:**	
5511.10.00.00	- Of synthetic staple fibres, containing 85% or more by weight such fibres	9
5511.20.00.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	9
5511.30.00.00	- Of artificial staple fibres	9
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 synthetic staple fibres:	
5512.11.00.00	- - Unbleached or bleached	11
5512.19	*- - Other:*	
5512.19.10.00	- - - Printed	11
5512.19.90.00	- - - Other	11
	- Containing 85% or more by weight of acrylic or madacrylic staple fibres:	
5512.21.00.00	- - Unbleached or bleached	11
5512.29	*- - Other:*	
5512.29.10.00	- - - Printed	11
5512.29.90.00	- - - Other	11
	- Other:	
5512.91.00.00	- - Unbleached or bleached	11
5512.99	*- - Other:*	
5512.99.10.00	- - - Printed	11
5512.99.90.00	- - - Other	11
55.13	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2:**	
	- Unbleached or bleached:	
5513.11	*- - Of polyester staple fibres, plain weave:*	

H.S. Code Number	Description	Import Duty
5513.11.20.00	- - - Of a width of 165 cm	11
5513.11.90.00	- - - Of a width of more than 165 cm	11
5513.12.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11
5513.13.00.00	- - Other woven fabrics of polyester staple fibres	11
5513.19.00.00	- - Other woven fabrics	11
	- Dyed:	
5513.21	*- - Of polyester staple fibres, plain weave:*	
5513.21.10.00	- - - Of a width of 135 cm or less	11
5513.21.30.00	- - - Of a width of more than 135 cm but not more than 165 cm	11
5513.21.90.00	- - - Of a width of more than 165 cm	11
5513.22.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11
5513.23.00.00	- - Other woven fabrics of polyester staple fibres	11
5513.29.00.00	- - Other woven fabrics	11
	- Of yarns of different colours:	
5513.31.00.00	- - Of polyester staple fibres, plain weave	11
5513.32.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11
5513.33.00.00	- - Other woven fabrics of polyester staple fibres	11
5513.39.00.00	- - Other woven fabrics	11
	- Printed:	
5513.41.00.00	- - Of polyester staple fibres, plain weave	11
5513.42.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11
5513.43.00.00	- - Other woven fabrics of polyester staple fibres	11
5513.49.00.00	- - Other woven fabrics	11
55.14	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2:**	
	- Unbleached or bleached:	
5514.11.00.00	- - Of polyester staple fibres, plain weave	11
5514.12.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11

H.S. Code Number	Description	Import Duty
5514.13.00.00	- - Other woven fabrics of polyesterstaple fibres	11
5514.19.00.00	- - Other woven fabrics	11
	- *Dyed:*	
5514.21.00.00	- - Of polyester staple fibres, plain weave	11
5514.22.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11
5514.23.00.00	- - Other woven fabrics of polyester staple fibres	11
5514.29.00.00	- - Other woven fabrics	11
	- Of yarns of different colours:	
5514.31.00.00	- - Of polyester staple fibres, plain weave	11
5514.32.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11
5514.33.00.00	- - Other woven fabrics of polyester staple fibres	11
5514.39.00.00	- - Other woven fabrics	11
	- *Printed*:	
5514.41.00.00	- - Of polyester staple fibres, plain weave	11
5514.42.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	11
5514.43.00.00	- - Other woven fabrics of polyester staple fibres	11
5514.49.00.00	- - Other woven fabrics	11
55.15	**Other woven fabrics of synthetic staple fibres:**	
	- Of polyester staple fibres:	
5515.11	*- - Mixed mainly or solely with viscose rayon staple fibres:*	
5515.11.10.00	- - - Unbleached or bleached	11
5515.11.30.00	- - - Printed	11
5515.11.90.00	- - - Other	11
5515.12	*- - Mixed mainly or solely with man-made filaments:*	
5515.12.10.00	- - - Unbleached or bleached	11
5515.12.30.00	- - - Printed	11
5515.12.90.00	- - - Other	11
5515.13	*- - Mixed mainly or solely with wool or fine animal hair:*	
	- - - Mixed mainly or solely with carded wool or fine animal hair (woollen):	

H.S. Code Number	Description	Import Duty
5515.13.11.00	- - - - Unbleached or bleached	11
5515.13.19.00	- - - - Other	11
	- - - Mixed mainly or solely with combed wool or fine animal hair (worsted):	
5515.13.91.00	- - - - Unbleached or bleached	11
5515.13.99.00	- - - - Other	11
5515.19	*- - Other:*	
5515.19.10.00	- - - Unbleached or bleached	11
5515.19.30.00	- - - Printed	11
5515.19.90.00	- - - Other	11
	- Of acrylic and modacrylic staple fibres:	
5515.21	*- - Mixed mainly or solely with man-made filaments:*	
5515.21.10.00	- - - Unbleached or bleached	11
5515.21.30.00	- - - Printed	11
5515.21.90.00	- - - Other	11
5515.22	*- - Mixed mainly or solely with wool or fine animal hair:*	
	- - - Mixed mainly or solely with carded wool or fine animal hair (woollen):	
5515.22.11.00	- - - - Unbleached or bleached	11
5515.22.19.00	- - - - Other	11
	- - - Mixed mainly or solely with combed wool or fine animal hair (worsted):	
5515.22.91.00	- - - - Unbleached or bleached	11
5515.22.99.00	- - - - Other	11
5515.29	*- - Other:*	
5515.29.10.00	- - - Unbleached or bleached	11
5515.29.30.00	- - - Printed	11
5515.29.90.00	- - - Other	11
	- Other woven fabrics:	
5515.91	*- - Mixed mainly or solely with man-made filaments:*	
5515.91.10.00	- - - Unbleached or bleached	11
5515.91.30.00	- - - Printed	11
5515.91.90.00	- - - Other	11
5515.92	*- - Mixed mainly or solely with wool or fine animal hair:*	

H.S. Code Number	Description	Import Duty
	- - - Mixed mainly or solely with carded wool or fine animal hair (woollen):	
5515.92.11.00	- - - - Unbleached or bleached	11
5515.92.19.00	- - - - Other	11
	- - - Mixed mainly or solely with combed wool or fine animal hair (worsted):	
5515.92.91.00	- - - - Unbleached or bleached	11
5515.92.99.00	- - - - Other	11
5515.99	*- - Other:*	
5515.99.10.00	- - - Unbleached or bleached	11
5515.99.30.00	- - - Printed	11
5515.99.90.00	- - - Other	11
55.16	**Woven fabrics of artificial staple fibres:**	
	- Containing 85% or more by weight of artificial staple fibres:	
5516.11.00.00	- - Unbleached or bleached	11
5516.12.00.00	- - Dyed	11
5516.13.00.00	- - Of yarns of different colours	11
5516.14.00.00	- - Printed	11
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.21.00.00	- - Unbleached or bleached	11
5516.22.00.00	- - Dyed	11
5516.23	*- - Of yarns of different colours:*	
5516.23.10.00	- - - Jacquard fabrics of a width of 140 cm or more (mattress tickings)	11
5516.23.90.00	- - - Other	11
5516.24.00.00	- - Printed	11
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.31.00.00	- - Unbleached or bleached	11
5516.32.00.00	- - Dyed	11
5516.33.00.00	- - Of yarns of different colours	11

H.S. Code Number	Description	Import Duty
5516.34.00.00	- - Printed	11
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.41.00.00	- - Unbleached or bleached	11
5516.42.00.00	- - Dyed	11
5516.43.00.00	- - Of yarns of different colours	11
5516.44.00.00	- - Printed	11
	- Other:	
5516.91.00.00	- - Unbleached or bleached	11
5516.92.00.00	- -Dyed	11
5516.93.00.00	- - Of yarns of different colours	11
5516.94.00.00	- - Printed	11

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 No. 34.01, polishes, creams or similar preparations of heading No.34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
   (b) Textile products of heading No. 58.11;
   (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
   (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or
   (e) Metal foil on a backing of felt or nonwovens (Section XV).

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

   Heading No.56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

   Headings Nos. 56.02 and 56.03 do not, however, cover:
   (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 No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

H.S. Code Number	Description	Import Duty
56.01	**Wadding of textiles and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:**	
5601.10	*- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:*	

H.S. Code Number	Description	Import Duty
	- - Of man-made fibres:	
	- - - Sanitary towels and tampons and similar articles:	
5601.10.10.11	- - - - Sanitary towels and pads, not individually packed	5.3
5601.10.10.19	- - - - Other	5.3
5601.10.10.90	- - - Other	5.3
	- - Of other textile materials:	
	- - - Sanitary towels, tampons and similar articles:	
5601.10.90.11	- - - - Sanitary towels and pads, not individually packed	3.8
5601.10.90.19	- - - - Other	3.8
5601.10.90.90	- - - Other	3.8
	- Wadding; other articles of wadding:	
5601.21	*- - Of cotton:*	
5601.21.10.00	- - - Absorbent	3.8
5601.21.90.00	- - - Other	3.8
5601.22	*- - Of man-made fibres:*	
5601.22.10.00	- - - Rolls of a diameter not exceeding 8 mm	3.8
	- - - Other:	
5601.22.91.00	- - - - Of synthetic fibres	5.3
5601.22.99.00	- - - - Of artificial fibres	5.3
5601.29.00.00	- - Other	3.8
5601.30.00.00	- Textile flock and dust and mill neps	3.2
56.02	**Felt, whether or not impregnated, coated, covered or laminated:**	
5602.10	*- Needleloom felt and stitch-bonded fibre fabrics:*	
	- - Not impregnated, coated, covered or laminated:	
	- - - Needleloom felt:	
5602.10.11.00	- - - - Of jute or other textile bast fibres of heading No. 53.03	6.7
5602.10.19.00	- - - - Of other textile materials	6.7
	- - - Stitch-bonded fibre fabrics:	
5602.10.31.00	- - - - Of wool or fine animal hair	6.7
5602.10.35.00	- - - - Of coarse animal hair	6.7
5602.10.39.00	- - - - Of other textile materials	6.7

H.S. Code Number	Description	Import Duty
5602.10.90.00	- - Impregnated, coated, covered or laminated	6.7
	- Other felt, not impregnated, coated, covered or laminated:	
5602.21.00.00	- - Of wool or fine animal hair	6.7
5602.29	*- - Of other textile materials:*	
5602.29.10.00	- - - Of coarse animal hair	6.7
5602.29.90.00	- - - Of other textile materials	6.7
5602.90.00.00	- Other	6.7
56.03	**Nonwovens, whether or not impregnated, coated, covered or laminated:**	
	- Of man-made filaments:	
5603.11	*- - Weighing not more than 25 g/m^2:*	
5603.11.10.00	- - - Coated or covered	6.9
5603.11.90.00	- - - Other	6.9
5603.12	*- - Weighing more than 25 g/m^2 but not more than 70 g/m^2:*	
5603.12.10.00	- - - Coated or covered	6.9
5603.12.90.00	- - - Other	6.9
5603.13	*- - Weighing more than 70 g/m^2 but not more than 150 g/m^2:*	
5603.13.10.00	- - - Coated or covered	6.9
5603.13.90.00	- - - Other	6.9
5603.14	*- - Weighing more than 150 g/m^2:*	
5603.14.10.00	- - - Coated or covered	6.9
5603.14.90.00	- - - Other	6.9
	- Other:	
5603.91	*- - Weighing not more than 25 g/m^2:*	
5603.91.10.00	- - - Coated or covered	6.9
5603.91.90.00	- - - Other	6.9
5603.92	*- - Weighing more than 25 g/m^2 but not more than 70 g/m^2:*	
5603.92.10.00	- - - Coated or covered	6.9
5603.92.90.00	- - - Other	6.9
5603.93	*- - Weighing more than 70 g/m^2 but not more than 150 g/m^2:*	
5603.93.10.00	- - - Coated or covered	6.9
5603.93.90.00	- - - Other	6.9

H.S. Code Number	Description	Import Duty
5603.94	*- - Weighing more than 150 g/m²:*	
5603.94.10.00	- - - Coated or covered	6.9
5603.94.90.00	- - - Other	6.9
56.04	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:**	
5604.10.00.00	- Rubber thread and cord, textile covered	6.2
5604.20.00.00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	9
5604.90.00.00	- Other	6
56.05 00.00.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal**	4
56.06	**Gimped, yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No.56.05 and gimped horse hair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn:**	
5606.00.10.00	- Loop wale-yarn	12
	- Other:	
5606.00.91.00	- - Gimped yarn	5.3
5606.00.99.00	- - Other	5.3
56.07	**Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:**	
5607.10.00.00	- Of jute or other textile bast fibres of heading No. 53.03	6
	- Of sisal or other textile fibres of the genus Agave:	
5607.21.00.00	- - Binder or baler twine	12
5607.29	*- - Other:*	
5607.29.10.00	- - - Measuring more than 100 000 decitex (10 g/m)	8.1
5607.29.90.00	- - - Measuring 100 000 decitex (10 g/m) or less	8.1

H.S. Code Number	Description	Import Duty
5607.30.00.00	- Of abaca (Manila hemp or Musa textilis (Nee) or other hard (leaf) fibres	10
	- Of polyethylene or polypropylene:	
5607.41.00.00	- - Binder or baler twine	12
5607.49	*- - Other:*	
	- - - Measuring more than 50 000 decitex (5 g/m):	
5607.49.11.00	- - - - Plaited	8.1
5607.49.19.00	- - - - Other	8.1
5607.49.90.00	- - - Measuring50 000 decitex (5 g/m) or less	8.1
5607.50	*- Of other synthetic fibres:*	
	- - Of nylon or other polyamides or of polyesters:	
	- - - Measuring more than 50 000 decitex (5 g/m):	
5607.50.11.00	- - - - Plaited	12
5607.50.19.00	- - - - Other	12
5607.50.30.00	- - - Measuring 50 000 decitex (5 g/m) or less	12
5607.50.90.00	- - Of other synthetic fibres	12
5607.90.00.00	- Other	12
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	*- - Made up fishing nets:*	
	- - - Of nylon or other polyamides:	
5608.11.11.00	- - - - Of twine, cordage, rope or cables	11
5608.11.19.00	- - - - Of yarn	11
	- - - Other:	
5608.11.91.00	- - - - Of twine, cordage, rope or cables	11
5608.11.99.00	- - - - Of yarn	11
5608.19	*- - Other:*	
	- - - Made up nets:	
	- - - - Of nylon or other polyamides:	
5608.19.11.00	- - - - - Of twine, cordage, rope or cables	11
5608.19.19.00	- - - - - Other	11

H.S. Code Number	Description	Import Duty
5608.19.30.00	- - - - Other	11
5608.19.90.00	- - - Other	11
5608.90.00.00	- Other	11
56.09 00.00.00	**Articles of yarn, strip or the like of heading No.54.04 or 54.05; twine, cordage, rope or cables, not elsewhere specified or included**	5.8

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.

H.S. Code Number	Description	Import Duty
57.01	**Carpets and other textile floor coverings knotted, whether or not made up:**	
5701.10	*- Of wool or fine animal hair:*	
5701.10.10.00	- - Containing a total of more than 10% by weight of silk or of waste silk other than noil	8.9
	- - Other:	
5701.10.91.00	- - - Comprising not more than 350 knots per metre of warp	9.6
5701.10.93.00	- - - Comprising more than 350 but not more than 500 knots per metre of warp	9.6
5701.10.99.00	- - - Comprising more than 500 knots per metre of warp	9.6
5701.90	*- Of other textile materials:*	
5701.90.10.00	- - Of silk, of waste silk other than noil, of synthetic fibres, of yarn falling within heading No. 56.05 or of textile materials containing metal threads	8.9
5701.90.90.00	- - Of other textile materials	6.9
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:**	
5702.10.00.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	6.3
5702.20.00.00	- Floor covering of coconut fibre (coir)	4
	- Other, of pile construction, not made up:	
5702.31.00.00	- - Of wool or of fine animal hair	8.9
5702.32.00.00	- - Of man-made materials	8.9
5702.39	*- - Of other textile materials:*	

H.S. Code Number	Description	Import Duty
5702.39.10.00	- - - Of cotton	8.9
5702.39.90.00	- - - Other	8.9
	- Other, of pile construction, made up:	
5702.41.00.00	- - Of wool or of fine animal hair	8.9
5702.42.00.00	- - Of man-made materials	8.9
5702.49	*- - Of other textile materials:*	
5702.49.10.00	- - - Of cotton	8.9
5702.49.90.00	- - - Other	8.9
	- Other, not of pile construction, not made-up:	
5702.51.00.00	- - Of wool or fine animal hair	8.9
5702.52.00.00	- - Of man-made textile materials	8.9
5702.59.00.00	- - Of other textile materials	8.9
	- Other, not of pile construction, made up:	
5702.91.00.00	- - Of wool or of fine animal hair	8.9
5702.92.00.00	- - Of man-made textile materials	8.9
5702.99.00.00	- - Of other textile materials	8.9
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up:**	
5703.10.00.00	- Of wool or fine animal hair	14
5703.20	*- Of nylon or other polyamides:*	
	- - Printed tufted:	
5703.20.11.00	- - - Tiles, having a maximum surface area of 0.3 m^2	14
5703.20.19.00	- - - Other	14
	- - Other:	
5703.20.91.00	- - - Tiles, having a maximum surface area of 0.3 m^2	14
5703.20.99.00	- - - Other	14
5703.30	*- Of other man-made textile materials:*	
	- - Of polypropylene:	
5703.30.11.00	- - - Tiles, having a maximum surface area of 0.3 m^2	14
5703.30.19.00	- - - Other	14
	- - Other:	

H.S. Code Number	Description	Import Duty
	- - - *Printed tufted:*	
5703.30.51.00	- - - - Tiles, having a maximum surface area of 0.3 m^2	14
5703.30.59.00	- - - - Other	14
	- - - *Other:*	
5703.30.91.00	- - - - Tiles, having a maximum surface area of 0.3 m^2	14
5703.30.99.00	- - - - Other	14
5703.90.00.00	- Of other textile materials	14
57.04	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:**	
5704.10.00.00	- Tiles, having a maximum surface area of 0.3 m^2	6.7
5704.90.00.00	- Other	6.7
57.05	**Other carpets and other textile floor coverings, whether or not made up:**	
5705.00.10.00	- Of wool or fine animal hair	8.9
5705.00.30.00	- Of man-made textile materials	8.9
5705.00.90.00	- Of other textile materials	8.9

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 No.58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading No.58.03 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or 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 No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No.56.08.

5. For the purposes of heading No.58.06, the expression "narrow woven fabrics" means:
   (a) Woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces provided with selvedges (woven, gummed or otherwise made) on both edges;
   (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
   (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
   Narrow woven fabrics with woven fringes are to be classified in heading No.58.08.

6. In heading No. 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials.

   The heading does not apply to needlework tapestry (heading No. 58.05).

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

H.S. Code Number	Description	Import Duty
58.01	**Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06:**	
5801.10.00.00	- Of wool or fine animal hair	15
	- Of cotton:	
5801.21.00.00	- - Uncut weft pile fabrics	10
5801.22.00.00	- - Cut corduroy	15
5801.23.00.00	- - Other weft pile fabrics	15
5801.24.00.00	- - Warp pile fabrics, epingle (uncut)	15
5801.25.00.00	- - Warp pile fabrics, cut	15

H.S. Code Number	Description	Import Duty
5801.26.00.00	- - Chenille fabrics	15
	- Of man-made fibres:	
5801.31.00.00	- - Uncut weft pile fabrics	11
5801.32.00.00	- - Cut corduroy	15
5801.33.00.00	- - Other weft pile fabrics	15
5801.34.00.00	- - Warp pile fabrics, epingle (uncut)	15
5801.35.00.00	- - Warp pile fabrics, cut	15
5801.36.00.00	- - Chenille fabrics	15
5801.90	*- Of other textile materials:*	
5801.90.10.00	- - Of flax	15
5801.90.90.00	- - Other	15
58.02	**Terry towelling and similar woven terry fabrics, other than narrow woven fabrics of heading No.58.06; tufted textile fabrics, other than products of heading No. 57.03:**	
	- Terry towelling and similar woven terry fabrics, of cotton:	
5802.11.00.00	- - Unbleached	10
5802.19.00.00	- - Other	10
5802.20.00.00	- Terry towelling and similar woven terry fabrics, of other textile materials	15
5802.30.00.00	- Tufted textile fabrics	15
58.03	**Gauze, other than narrow fabrics of heading No. 58.06:**	
5803.10.00.00	- Of cotton	5.8
5803.90	*- Of other textile materials:*	
5803.90.10.00	- - Of silk or silk waste	7.2
5803.90.30.00	- - Of synthetic fibres	11
5803.90.50.00	- - Of artificial fibres	11
5803.90.90.00	- - Other	14
58.04	**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02:**	
5804.10	*- Tulles and other net fabrics:*	

H.S. Code Number	Description	Import Duty
	- - Plain:	
5804.10.11.00	- - - Knotted net fabrics	6.5
5804.10.19.00	- - - Other	6.5
5804.10.90.00	- - Other	13
	- Mechanically made lace:	
5804.21	*- - Of man-made fibres:*	
5804.21.10.00	- - - Made on mechanical bobbin machines	11.5
5804.21.90.00	- - - Other	11.5
5804.29	*- - Of other textile materials:*	
5804.29.10.00	- - - Made on mechanical bobbin machines	11.5
5804.29.90.00	- - - Other	11.5
5804.30.00.00	- Hand-made lace	13
58.05 00.00.00	**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**	5.6
58.06	**Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):**	
5806.10.00.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	6.3
5806.20.00.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn, or rubber thread	7.5
	- Other woven fabrics:	
5806.31.00.00	- - Of cotton	7.5
5806.32	*- - Of man-made fibres:*	
5806.32.10.00	- - - With real selvedges	7.5
5806.32.90.00	- - - Other	7.5
5806.39	*- - Of other textile materials:*	
5806.39.00.10	- - - Webbing	7.5
5806.39.00.90	- - - Other	7.5
5806.40.00.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	6.2

H.S. Code Number	Description	Import Duty
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	*- Woven:*	
5807.10.10.00	- - With woven inscription	6.2
5807.10.90.00	- - Other	6.2
5807.90	*- Other:*	
5807.90.10.00	- - Of felt or nonwovens	6.3
5807.90.90.00	- - Other	12
58.08	**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:**	
5808.10.00.00	- Braids in the piece	5
5808.90.00.00	- Other	5.3
58.09 00.00.00	**Woven fabrics of metal thread and woven fabrics of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included**	5.6
58.10	**Embroidery, in the piece, in strips or in motifs:**	
5810.10	*- Embroidery without visible ground:*	
5810.10.10.00	- - Of a value exceeding €36.11/kg (net weight)	5.8
5810.10.90.00	- - Other	13
	- Other embroidery:	
5810.91	*- - Of cotton:*	
5810.91.10.00	- - - Of a value exceeding €18.17/kg (net weight)	5.8
5810.91.90.00	- - - Other	7.2
5810.92	*- - Of man-made fibres:*	
5810.92.10.00	- - - Of a value exceeding €18.17/kg (net weight)	5.8
5810.92.90.00	- - - Other	7.2
5810.99	*- - Of other textile materials:*	
5810.99.10.00	- - - Of a value exceeding €18.17/kg (net weight)	5.8

H.S. Code Number	Description	Import Duty
5810.99.90.00	- - - Other	7.2
58.11 00.00.00	**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 No. 58.10**	11

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos.58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No.60.02.

2. Heading No.59.03 applies to:
   (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the 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 No.58.11;
   (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No.56.04.

3. For the purposes of heading No.59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

   This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No.48.14) or on a textile backing (generally heading No.59.07).

4. For the purposes of heading No.59.06, the expression "rubberised textile fabrics" means:
   (a) textile fabrics impregnated, coated, covered or laminated with rubber,
      (i) Weighing not more than 1, 500 g/m^2;
      (ii) Weighing more than 1, 500 g/m^2 and containing more than 50% by weight of textile material;
   (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No.56.04;
   (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

   This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No. 58.11.

5. Heading No.59.07 does not apply to:
   (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye

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

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading No.44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No.68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No.68.14); or

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

6. Heading No.59.10 does not apply to:

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

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No.40.10).

7. Heading No.59.11 applies to the following goods, which do not fall in any other heading of Section XI:

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

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card 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 Nos.59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos cement), gaskets, washers, polishing discs and other machinery parts).

H.S. Code Number	Description	Import Duty
59.01	**Textile fabrics coated with gum or a mylaceous 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:**	
5901.10.00.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	6.5
5901.90.00.00	- Other	6.5

H.S. Code Number	Description	Import Duty
59.02	**Tyre cord fabric or high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:**	
5902.10	*- Of nylon or other polyamides:*	
5902.10.10.00	- - Impregnated with rubber	5.6
5902.10.90.00	- - Other	8.1
5902.20	*- Of polyesters:*	
5902.20.10.00	- - Impregnated with rubber	5.6
5902.20.90.00	- - Other	11
5902.90	*- Other:*	
5902.90.10.00	- - Impregnated with rubber	5.6
5902.90.90.00	- - Other	11
59.03	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02:**	
5903.10	*- With polyvinyl chloride:*	
5903.10.10.00	- - Impregnated	8.1
5903.10.90.00	- - Coated, covered or laminated	8.1
5903.20	*- With polyurethane:*	
5903.20.10.00	- - Impregnated	12
5903.20.90.00	- - Coated, covered or laminated	12
5903.90	*- Other:*	
5903.90.10.00	- - Impregnated	12
	- - Coated, covered or laminated:	
5903.90.91.00	- - - With cellulose derivatives or other plastics, with the fabric forming the right side	12
5903.90.99.00	- - - Other	12
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:**	
5904.10.00.00	- Linoleum	5.3
	- Other:	
5904.91	*- - With a base consisting of needleloom felt or nonwovens:*	
5904.91.10.00	- - - With a base consisting of needleloom felt	5.3

H.S. Code Number	Description	Import Duty
5904.91.90.00	- - - With a base consisting of nonwovens	5.3
5904.92.00.00	- - With other textile base	5.3
59.05	**Textile wall coverings:**	
5905.00.10.00	- Consisting of parallel yarns, fixed on a backing of any material	5.8
	- Other:	
5905.00.30.00	- - Of flax	14
5905.00.50.00	- - Of jute	8.8
5905.00.70.00	- - Of man-made fibres	11
5905.00.90.00	- - Other	6
59.06	**Rubberised textile fabrics, other than those of heading No. 59.02:**	
5906.10.00.00	- Adhesive tape of a width not exceeding 20 cm	4.6
	- Other:	
5906.91.00.00	- - Knitted or crocheted	6.5
5906.99	*- - Other:*	
5906.99.10.00	- - - Fabrics mentioned in Note 4 c) to this Chapter	12
5906.99.90.00	- - - Other	5.6
59.07	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:**	
5907.00.10.00	- Oil cloth and other textile fabrics coated with preparations with a basis of drying oil	4.9
5907.00.90.00	- Other	4.9
59.08 00.00.00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; in candescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated**	5.6
59.09	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials:**	
5909.00.10.00	- Of synthetic fibres	6.5

H.S. Code Number	Description	Import Duty
5909.00.90.00	- Of other textile materials	6.5
59.10 00.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with metal or other material**	5.1
59.11	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter:**	
5911.10.00.00	- 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)	5.3
5911.20.00.00	- Bolting cloth, whether or not made up	4.6
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example for pulp or asbestos-cement):	
5911.31	*- - Weighing less than 650 g/m^2:*	
	- - - Of silk or man-made fibres:	
5911.31.11.00	- - - - Woven fabrics, felted or not, of synthetic fibres, of a kind used in paper-making machines	5.8
5911.31.19.00	- - - - Other	5.8
5911.31.90.00	- - - Of other textile materials	4.4
5911.32	*- - Weighing 650 g/m^2 or more :*	
5911.32.10.00	- - - Of silk of man-made fibres	5.8
5911.32.90.00	- - - Of other textile materials	4.4
5911.40.00.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	6
5911.90	*- Other:*	
5911.90.10.00	- - Of felt	6
5911.90.90.00	- - Other	6

CHAPTER 60

KNITTED OR CROCHETED FABRICS

NOTES

1. This Chapter does not cover:
   (a) Crochet lace of heading No. 58.04;
   (b) Labels, badges or similar articles, knitted or crocheted, of heading No.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 No.60.01.

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

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

H.S. Code Number	Description	Import Duty
60.01	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted:**	
6001.10.00.00	- "Long pile" fabrics	12
	- Looped pile fabrics:	
6001.21.00.00	- - Of cotton	12
6001.22.00.00	- - Of man-made fibres	12
6001.29	*- - Of other textile materials:*	
6001.29.10.00	- - - Of wool or fine animal hair	12
6001.29.90.00	- - - Other	12
	- Other:	
6001.91	*- - Of cotton:*	
6001.91.10.00	- - - Unbleached or bleached	12
6001.91.30.00	- - - Dyed	12
6001.91.50.00	- - - Of yarns of different colours	12
6001.91.90.00	- - - Printed	12
6001.92	*- - Of man-made fibres:*	
6001.92.10.00	- - - Unbleached or bleached	12
6001.92.30.00	- - - Dyed	12
6001.92.50.00	- - - Of yarns of different colours	12
6001.92.90.00	- - - Printed	12
6001.99	*- - Of other textile materials:*	

H.S. Code Number	Description	Import Duty
6001.99.10.00	- - - Of wool or fine animal hair	12
6001.99.90.00	- - - Other	12
60.02	**Other knitted or crocheted fabrics:**	
6002.10	*- Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread:*	
6002.10.10.00	- - Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	12
6002.10.90.00	- - Other	6.5
6002.20	*- Other, of a width not exceeding 30 cm:*	
6002.20.10.00	- - Of wool or fine animal hair	12
	- - Of synthetic fibres:	
6002.20.31.00	- - - Raschel lace	12
6002.20.39.00	- - - Other	12
6002.20.50.00	- - Of artificial fibres	12
6002.20.70.00	- - Of cotton	12
6002.20.90.00	- - Other	12
6002.30	*- Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread:*	
6002.30.10.00	- - Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	12
6002.30.90.00	- - Other	6.5
	- Other fabrics, warp knit (including those made on galloon knitting machines):	
6002.41.00.00	- - Of wool or fine animal hair	12
6002.42	*- - Of cotton:*	
6002.42.10.00	- - - Unbleached or bleached	12
6002.42.30.00	- - - Dyed	12
6002.42.50.00	- - - Of yarns of different colours	12
6002.42.90.00	- - - Printed	12
6002.43	*- - Of man-made fibres:*	
	- - - Of synthetic fibres:	
6002.43.11.00	- - - - For curtains, including net curtain fabric	12
6002.43.19.00	- - - - Raschel lace	12

H.S. Code Number	Description	Import Duty
	- - - - *Other:*	
6002.43.31.00	- - - - - Unbleached or bleached	12
6002.43.33.00	- - - - - Dyed	12
6002.43.35.00	- - - - - Of yarns of different colours	12
6002.43.39.00	- - - - - Printed	12
	- - - *Of artificial fibres:*	
6002.43.50.00	- - - - For curtains, including net curtain fabric	12
	- - - - *Other:*	
6002.43.91.00	- - - - - Unbleached or bleached	12
6002.43.93.00	- - - - - Dyed	12
6002.43.95.00	- - - - - Of yarns of different colours	12
6002.43.99.00	- - - - - Printed	12
6002.49.00.00	- - Other	12
	- *Other:*	
6002.91.00.00	- - Of wool or fine animal hair	12
6002.92	- - *Of cotton:*	
6002.92.10.00	- - - Unbleached or bleached	12
6002.92.30.00	- - - Dyed	12
6002.92.50.00	- - - Of yarns of different colours	12
6002.92.90.00	- - - Printed	12
6002.93	- - *Of man-made fibres:*	
	- - - *Of synthetic fibres:*	
6002.93.10.00	- - - - For curtains, including net curtains fabric	12
	- - - - *Other:*	
6002.93.31.00	- - - - - Unbleached or bleached	12
6002.93.33.00	- - - - - Dyed	12
6002.93.35.00	- - - - - Of yarn of different colours	12
6002.93.39.00	- - - - - Printed	12
	- - - *Of artificial fibres:*	
6002.93.91.00	- - - - For curtains, including net curtains fabric	12
6002.93.99.00	- - - - Other	12
6002.99.00.00	- - Other	12

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:
   (a) Goods of heading No. 62.12;
   (b) Worn clothing or other worn articles of heading No. 63.09; or
   (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purposes of headings Nos. 61.03 to 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 the 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 No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
      - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
      - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

      All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

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

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

7. For the purposes of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross country or alpine). They consist either of:
   (a) 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 No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

9. Garments 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.

ADDITIONAL NOTES

1. For the application of note 3 b) of this Chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

   For this purpose, the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed.

   Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

   All the components of an ensemble must be presented together for retail sale as a single unit.

Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2. For the purposes of heading N0. 61.09, the terms "singlets" and "other vests" include garments, even if of a fancy design, worn next to the body, without collar, with or without sleeves, including those with shoulder straps. These garments, which are intended to cover the upper part of the body, often possess many characteristics in common with those of T-shirts or with more traditional kinds of singlets and other vests of heading No. 61.09.

H.S. Code Number	Description	Import Duty
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 No. 61.03:**	
6101.10	*- Of wool or fine animal hair:*	
6101.10.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14
6101.10.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
6101.20	*- Of cotton:*	
6101.20.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14
6101.20.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
6101.30	*- Of man-made fibres:*	
6101.30.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14
6101.30.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
6101.90	*- Of other textile materials:*	
6101.90.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14
6101.90.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
61.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04:**	
6102.10	*- Of wool or fine animal hair:*	
6102.10.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14
6102.10.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
6102.20	*- Of cotton:*	
6102.20.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14

H.S. Code Number	Description	Import Duty
6102.20.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
6102.30	*- Of man-made fibres:*	
6102.30.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14
6102.30.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
6102.90	*- Of other textile materials:*	
6102.90.10.00	- - Overcoats, car-coats, capes, cloaks and similar articles	14
6102.90.90.00	- - Anoraks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles	14
61.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and braceoveralls, breeches and shorts (other than swimwear), knitted or crocheted:**	
	- Suits:	
6103.11.00.00	- - Of wool or fine animal hair	14
6103.12.00.00	- - Of synthetic fibres	14
6103.19.00.00	- - Of other textile materials	14
	- Ensembles:	
6103.21.00.00	- - Of wool or fine animal hair	14
6103.22.00.00	- - Of cotton	14
6103.23.00.00	- - Of synthetic fibres	14
6103.29.00.00	- - Of other textile materials	14
	- Jackets and blazers:	
6103.31.00.00	- - Of wool or fine animal hair	14
6103.32.00.00	- - Of cotton	14
6103.33.00.00	- - Of synthetic fibres	14
6103.39.00.00	- - Of other textile materials	14
6103.41	*- Trousers, bib and brace overalls, breeches and shorts:*	
	- - Of wool or fine animal hair:	
6103.41.10.00	- - - Trousers and breeches	14
6103.41.90.00	- - - Other	14
6103.42	*- - Of cotton:*	
6103.42.10.00	- - - Trousers and breeches	14

H.S. Code Number	Description	Import Duty
6103.42.90.00	- - - Other	14
6103.43	- - *Of synthetic fibres:*	
6103.43.10.00	- - - Trousers and breeches	14
6103.43.90.00	- - - Other	14
6103.49	- - *Of other textile materials:*	
6103.49.10.00	- - - Trousers and breeches	14
	- - - *Other:*	
6103.49.91.00	- - - - Of artificial fibres	14
6103.49.99.00	- - - - Other	14
61.04	**Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:**	
	- *Suits:*	
6104.11.00.00	- - Of wool or fine animal hair	14
6104.12.00.00	- - Of cotton	14
6104.13.00.00	- - Of synthetic fibres	14
6104.19.00.00	- - Of other textile materials	14
	- *Ensembles:*	
6104.21.00.00	- - Of wool or fine animal hair	14
6104.22.00.00	- - Of cotton	14
6104.23.00.00	- - Of synthetic fibres	14
6104.29.00.00	- - Of other textile materials	14
	- *Jackets and blazers:*	
6104.31.00.00	- - Of wool or fine animal hair	14
6104.32.00.00	- - Of cotton	14
6104.33.00.00	- - Of synthetic fibres	14
6104.39.00.00	- - Of other textile materials	14
	- *Dresses:*	
6104.41.00.00	- - Of wool or fine animal hair	14
6104.42.00.00	- - Of cotton	14
6104.43.00.00	- - Of synthetic fibres	14
6104.44.00.00	- - Of artificial fibres	14

H.S. Code Number	Description	Import Duty
6104.49.00.00	- - Of other textile materials	14
	- Skirts and divided skirts:	
6104.51.00.00	- - Of wool or fine animal hair	14
6104.52.00.00	- - Of cotton	14
6104.53.00.00	- - Of synthetic fibres	14
6104.59.00.00	- - Of other textile materials	14
	- Trousers, bib and brace overalls, breeches and shorts:	
6104.61	*- - Of wool or fine animal hair:*	
6104.61.10.00	- - - Trousers and breeches	14
6104.61.90.00	- - - Other	14
6104.62	*- - Of cotton:*	
6104.62.10.00	- - - Trousers and breeches	14
6104.62.90.00	- - - Other	14
6104.63	*- - Of synthetic fibres:*	
6104.63.10.00	- - - Trousers and breeches	14
6104.63.90.00	- - - Other	14
6104.69	*- - Of other textile materials:*	
6104.69.10.00	- - - Trousers and breeches	14
	- - - Other:	
6104.69.91.00	- - - - Of artificial fibres	14
6104.69.99.00	- - - - Of other textile materials	14
61.05	**Men's or boys' shirts, knitted or crocheted:**	
6105.10.00.00	- Of cotton	13
6105.20	*- Of man-made fibres:*	
6105.20.10.00	- - Of synthetic fibres	13
6105.20.90.00	- - Of artificial fibres	13
6105.90	*- Of other textile materials:*	
6105.90.10.00	- - Of wool or fine animal hair	13
6105.90.90.00	- - Of other textile materials	13

H.S. Code Number	Description	Import Duty
61.06	**Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted:**	
6106.10.00.00	- Of cotton	14
6106.20.00.00	- Of man-made fibres	14
6106.90	*- Of other textile materials:*	
6106.90.10.00	- - Of wool or fine animal hair	14
6106.90.30.00	- - Of silk or silk waste	14
6106.90.50.00	- - Of flax or of ramie	14
6106.90.90.00	- - Of other textile materials	14
61.07	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:**	
	- Underpants and briefs:	
6107.11.00.00	- - Of cotton	13
6107.12.00.00	- - Of man-made fibres	13
6107.19.00.00	- - Of other textile materials	13
	- Nightshirts and pyjamas:	
6107.21.00.00	- - Of cotton	13
6107.22.00.00	- - Of man-made fibres	13
6107.29.00.00	- - Of other textile materials	13
	- Other:	
6107.91	*- - Of cotton:*	
6107.91.10.00	- - - Of terry fabrics	14
6107.91.90.00	- - - Other	14
6107.92.00.00	- - Of man-made fibres	14
6107.99.00.00	- - Of other textile materials	14
61.08	**Women's or girls', petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:**	
	- Slips and petticoats:	
6108.11.00.00	- - Of man-made fibres	13
6108.19.00.00	- - Of other textile materials	13

H.S. Code Number	Description	Import Duty
	- Briefs and panties:	
6108.21.00.00	- - Of cotton	13
6108.22.00.00	- - Of man-made fibres	13
6108.29.00.00	- - Of other textile materials	13
	- Nightdresses and pyjamas:	
6108.31	*- - Of cotton:*	
6108.31.10.00	- - - Nightdresses	13
6108.31.90.00	- - - Pyjamas	13
6108.32	*- - Of man-made fibres:*	
	- - - Of synthetic fibres:	
6108.32.11.00	- - - - Nightdresses	13
6108.32.19.00	- - - - Pyjamas	13
6108.32.90.00	- - - Of artificial fibres	13
6108.39.00.00	- - Of other textile materials	13
	- Other:	
6108.91	*- - Of cotton:*	
6108.91.10.00	- - - Of terry fabrics	14
6108.91.90.00	- - - Other	14
6108.92.00.00	- - Of man-made fibres	14
6108.99	*- - Of other textile materials:*	
6108.99.10.00	- - - Of wool or fine animal hair	14
6108.99.90.00	- - - Of other textile materials	14
61.09	**T-shirts, singlets and other vests, knitted or crocheted:**	
6109.10	*- Of cotton:*	
6109.10.00.10	- - T-shirts	13
	- - Other:	
6109.10.00.21	- - - Undervests, long-sleeved	13
6109.10.00.22	- - - Undervests, short-sleeved	13
6109.10.00.23	- - - Undervests, sleeveless	13
6109.10.00.29	- - - Other	13
6109.90	*- Of other textile materials:*	

H.S. Code Number	Description	Import Duty
	- - Of wool or fine animal hair:	
6109.90.10.10	- - - T-shirts	13
	- - - Other:	
6109.90.10.21	- - - - Undervests, long-sleeved	13
6109.90.10.22	- - - - Undervests, short-sleeved	13
6109.90.10.23	- - - - Undervests, sleeveless	13
6109.90.10.29	- - - - Other	13
	- - Of man-made fibres:	
6109.90.30.10	- - - T-shirts	13
	- - - Other:	
6109.90.30.21	- - - - Undervests, long-sleeved	13
6109.90.30.22	- - - - Undervests, short-sleeved	13
6109.90.30.23	- - - - Undervests, sleeveless	13
6109.90.30.29	- - - - Other	13
	- - Other:	
6109.90.90.10	- - - T-shirts	13
	- - - Other:	
6109.90.90.21	- - - - Undervests, long-sleeved	13
6109.90.90.22	- - - - Undervests, short-sleeved	13
6109.90.90.23	- - - - Undervests, sleeveless	13
6109.90.90.29	- - - - Other	13
61.10	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:**	
6110.10	*- Of wool or fine animal hair:*	
6110.10.10.00	- - Jerseys and pullovers, containing at least 50% by weight of wool and weighing 600 g or more per article	10.5
	- - Other:	
	- - - Men's or boys':	
6110.10.31.00	- - - - Of wool	14
	- - - - Of fine animal hair:	
6110.10.35.00	- - - - - Of Kashmir goats	14
6110.10.38.00	- - - - - Other	14

H.S. Code Number	Description	Import Duty
	- - - Women's or girls':	
6110.10.91.00	- - - - Of wool	14
	- - - - Of fine animal hair:	
6110.10.95.00	- - - - - Of Kashmir goats	14
6110.10.98.00	- - - - - Other	14
6110.20	*- Of cotton:*	
6110.20.10.00	- - Lightweight fine knit roll, polo or turtle neck jumpers and pullovers	13
	- - Other:	
6110.20.91.00	- - - Men's or boys'	14
6110.20.99.00	- - - Women's or girls'	14
6110.30	*- Of man-made fibres:*	
6110.30.10.00	- - Lightweight fine knit roll, polo or turtle neck jumpers and pullovers	13
	- - Other:	
6110.30.91.00	- - - Men's or boys'	14
6110.30.99.00	- - - Women's or girls'	14
6110.90	*- Of other textile materials:*	
6110.90.10.00	- - Of flax or ramie	14
6110.90.90.00	- - Other	14
61.11	**Babies' garments and clothing accessories, knitted or crocheted:**	
6111.10	*- Of wool or fine animal hair:*	
6111.10.10.00	- - Gloves, mittens and mitts	8.9
6111.10.90.00	- - Other	13.4
6111.20	*- Of cotton:*	
6111.20.10.00	- - Gloves, mittens and mitts	8.9
6111.20.90.00	- - Other	13.4
6111.30	*- Of synthetic fibres:*	
6111.30.10.00	- - Gloves, mittens and mitts	8.9
6111.30.90.00	- - Other	13.4
6111.90.00.00	- Of other textile materials	13.4

H.S. Code Number	Description	Import Duty
61.12	**Track suits, ski suits and swimwear, knitted or crocheted:**	
	- Track suits:	
6112.11.00.00	- - Of cotton	14
6112.12.00.00	- - Of synthetic fibres	14
6112.19.00.00	- - Of other textile materials	14
6112.20.00.00	- Ski suits	14
	- Men's or boys' swimwear:	
6112.31	*- - Of synthetic fibres:*	
6112.31.10.00	- - - Containing by weight 5% or more of rubber thread	8
6112.31.90.00	- - - Other	14
6112.39	*- - Of other textile materials:*	
6112.39.10.00	- - - Containing by weight 5% or more of rubber thread	8
6112.39.90.00	- - - Other	14
	- Women's or girls' swimwear:	
6112.41	*- - Of synthetic fibres:*	
6112.41.10.00	- - - Containing by weight 5% or more of rubber thread	8
6112.41.90.00	- - - Other	14
6112.49	*- - Of other textile materials:*	
6112.49.10.00	- - - Containing by weight 5% or more of rubber thread	8
6112.49.90.00	- - - Other	14
61.13	**Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07:**	
6113.00.10.00	- Of knitted or crocheted fabrics of heading No. 59.06	8
6113.00.90.00	- Other	14
61.14	**Other garments, knitted or crocheted:**	
6114.10.00.00	- Of wool or fine animal hair	14
6114.20.00.00	- Of cotton	14
6114.30.00.00	- Of man-made fibres	14
6114.90.00.00	- Of other textile materials	14

H.S. Code Number	Description	Import Duty
61.15	**Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:**	
	- Panty hose and tights:	
6115.11.00.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	13
6115.12.00.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	13
6115.19.00.00	- - Of other textile materials	13
6115.20	*- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:*	
	- - Of synthetic fibres:	
6115.20.11.00	- - - Knee-length stockings:	13
6115.20.19.00	- - - Other	13
6115.20.90.00	- - Of other textile materials	13
	- Other:	
6115.91.00.00	- - Of wool or fine animal hair	13
6115.92.00.00	- - Of cotton	13
6115.93	*- - Of synthetic fibres:*	
6115.93.10.00	- - - Stockings for varicose veins	8
6115.93.30.00	- - - Knee-length stockings (other than stockings for varicose veins)	13
	- - - Other:	
6115.93.91.00	- - - - Women's stockings	13
6115.93.99.00	- - - - Other	13
6115.99.00.00	- - Of other textile material	13
61.16	**Gloves, mittens and mitts, knitten or crocheted:**	
6116.10	*- Impregnated, coated or covered with plastics or rubber:*	
6116.10.20.00	- - Gloves impregnated, coated or covered with rubber	8
6116.10.80.00	- - Other	8.9
	- Other :	
6116.91.00.00	- - Of wool or fine animal hair	8.9
6116.92.00.00	- - Of cotton	8.9
6116.93.00.00	- - Of synthetic fibres	8.9

H.S. Code Number	Description	Import Duty
6116.99.00.00	- - Of other textile materials	8.9
61.17	**Other made up clothing accessories, knitten or crocheted; knitted or crocheted parts of garments or of clothing accesssories:**	
6117.10.00.00	- Shawls, scarves, mufflers, mantillas, veils and the like	14
6117.20.00.00	- Ties, bow ties and cravats	14
6117.80	*- Other accessories:*	
6117.80.10.00	- - Knitted or crocheted, elasticated or rubberised	8
6117.80.90.00	- - Other	14
6117.90.00.00	- Parts	14

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 No.62.12).

2. This Chapter does not cover:
   (a) Worn clothing or other worn articles of heading No.63.09; or
   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No.90.21).

3. For the purposes of headings Nos. 62.03 to 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 the 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 terms "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
      - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
      - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

      All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

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

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

6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross country or alpine). They consist either of:
   (a) a "ski overall", that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or 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 No.62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 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.

ADDITIONAL NOTES

1. For the application of note 3 b) of this Chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

   For this purpose, the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed.

   Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

   All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2. For the purposes of heading No. 62.05 shirts of metric size of 36 cm and over are to be classified as men's shirts.

H.S. Code Number	Description	Import Duty
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 No. 62.03:**	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.11.00.00	- - Of wool or fine animal hair	14
6201.12	*- - Of cotton:*	
6201.12.10.00	- - - Of a weight, per garment, not exceeding 1kg	14
6201.12.90.00	- - - Of a weight, per garment, exceeding 1kg	14
6201.13	*- - Of man-made fibres:*	
6201.13.10.00	- - - Of a weight, per garment, not exceeding 1kg	14
6201.13.90.00	- - - Of a weight, per garment, exceeding 1 kg	14
6201.19.00.00	- - Of other textile materials	14
	- Other:	
6201.91.00.00	- - Of wool or fine animal hair	14
6201.92.00.00	- - Of cotton	14
6201.93.00.00	- - Of man-made fibres	14
6201.99.00.00	- - Of other textile materials	14
62.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04:**	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6202.11.00.00	- - Of wool or fine animal hair	14
6202.12	*- - Of cotton:*	
6202.12.10.00	- - - Of a weight, per garment, not exceeding 1kg	14
6202.12.90.00	- - - Of a weight, per garment, exceeding 1 kg	14
6202.13	*- - Of man-made fibres:*	
6202.13.10.00	- - - Of a weight, per garment, not exceeding 1kg	14
6202.13.90.00	- - - Of a weight, per garment, exceeding 1 kg	14
6202.19.00.00	- - Of other textile materials	14

H.S. Code Number	Description	Import Duty
	- Other:	
6202.91.00.00	- - Of wool or fine animal hair	14
6202.92.00.00	- - Of cotton	14
6202.93.00.00	- - Of man-made fibres	14
6202.99.00.00	- - Of other textile materials	14
62.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):**	
	- Suits:	
6203.11.00.00	- - Of wool or fine animal hair	14
6203.12.00.00	- - Of synthetic fibres	14
6203.19	*- - Of other textile materials:*	
6203.19.10.00	- - - Of cotton	14
6203.19.30.00	- - - Of artificial fibres	14
6203.19.90.00	- - - Other	14
	- Ensembles:	
6203.21.00.00	- - Of wool or fine animal hair	14
6203.22	*- - Of cotton:*	
6203.22.10.00	- - - Industrial and occupational	14
6203.22.80.00	- - - Other	14
6203.23	*- - Of synthetic fibres:*	
6203.23.10.00	- - - Industrial and occupational	14
6203.23.80.00	- - - Other	14
6203.29	*- - Of other textile materials:*	
	- - - Of artificial fibres:	
6203.29.11.00	- - - - Industrial and occupational	14
6203.29.18.00	- - - - Other	14
6203.29.90.00	- - - Other	14
	- Jackets and blazers:	
6203.31.00.00	- - Of wool or fine animal hair	14
6203.32	*- - Of cotton:*	
6203.32.10.00	- - - Industrial and occupational	14

H.S. Code Number	Description	Import Duty
6203.32.90.00	- - - Other	14
6203.33	- - *Of synthetic fibres:*	
6203.33.10.00	- - - Industrial and occupational	14
6203.33.90.00	- - - Other	14
6203.39	- - *Of other textile materials:*	
	- - - *Of artificial fibres:*	
6203.39.11.00	- - - - Industrial and occupational	14
6203.39.19.00	- - - - Other	14
6203.39.90.00	- - - Other	14
	- *Trousers, bib and brace overalls, breeches and shorts:*	
6203.41	- - *Of wool or fine animal hair:*	
6203.41.10.00	- - -Trousers and breeches	14
6203.41.30.00	- - - Bib and brace overalls	14
6203.41.90.00	- - - Other	14
6203.42	- - *Of cotton:*	
	- - - *Trousers and breeches:*	
6203.42.11.00	- - - - Industrial and occupational	14
	- - - - *Other:*	
6203.42.31.00	- - - - - Of denim	14
6203.42.33.00	- - - - - Of cut corduroy	14
6203.42.35.00	- - - - - Other	14
	- - - *Bib and brace overalls:*	
6203.42.51.00	- - - - Industrial and occupational	14
6203.42.59.00	- - - - Other	14
6203.42.90.00	- - - Other	14
6203.43	- - *Of synthetic fibres:*	
	- - - *Trousers and breeches:*	
6203.43.11.00	- - - - Industrial and occupational	14
6203.43.19.00	- - - - Other	14
	- - - *Bib and brace overalls:*	
6203.43.31.00	- - - - Industrial and occupational	14
6203.43.39.00	- - - - Other	14

H.S. Code Number	Description	Import Duty
6203.43.90.00	- - - Other	14
6203.49	- - *Of other textile materials:*	
	- - - *Of artificial fibres:*	
	- - - - *Trousers and breeches:*	
6203.49.11.00	- - - - - Industrial and occupational	14
6203.49.19.00	- - - - - Other	14
	- - - - *Bib and brace overalls:*	
6203.49.31.00	- - - - - Industrial and occupational	14
6203.49.39.00	- - - - - Other	14
6203.49.50.00	- - - - Other	14
6203.49.90.00	- - - Other	14
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:*	
6204.11.00.00	- - Of wool or fine animal hair	14
6204.12.00.00	- - Of cotton	14
6204.13.00.00	- - Of synthetic fibres	14
6204.19	- - *Of other textile materials:*	
6204.19.10.00	- - - Of artificial fibres	14
6204.19.90.00	- - - Other	14
	- *Ensembles:*	
6204.21.00.00	- - Of wool or fine animal hair	14
6204.22	- - *Of cotton:*	
6204.22.10.00	- - - Industrial and occupational	14
6204.22.80.00	- - - Other	14
6204.23	- - *Of synthetic fibres:*	
6204.23.10.00	- - - Industrial and occupational	14
6204.23.80.00	- - - Other	14
6204.29	- - *Of other textile materials:*	
	- - - *Of artificial fibres:*	
6204.29.11.00	- - - - Industrial and occupational	14

H.S. Code Number	Description	Import Duty
6204.29.18.00	- - - - Other	14
6204.29.90.00	- - - Other	14
	- Jackets and blazers:	
6204.31.00.00	- - Of wool or fine animal hair	14
6204.32	*- - Of cotton:*	
6204.32.10.00	- - - Industrial and occupational	14
6204.32.90.00	- - - Other	14
6204.33	*- - Of synthetic fibres:*	
6204.33.10.00	- - - Industrial and occupational	14
6204.33.90.00	- - - Other	14
6204.39	*- - Of other textile materials:*	
	- - - Of artificial fibres:	
6204.39.11.00	- - - - Industrial and occupational	14
6204.39.19.00	- - - - Other	14
6204.39.90.00	- - - Other	14
	- Dresses:	
6204.41.00.00	- - Of wool or fine animal hair	14
6204.42.00.00	- - Of cotton	14
6204.43.00.00	- - Of synthetic fibres	14
6204.44.00.00	- - Of artificial fibres	14
6204.49	*- - Of other textile materials:*	
6204.49.10.00	- - - Of silk or silk waste	14
6204.49.90.00	- - Other	14
	- Skirts and divided skirts:	
6204.51.00.00	- - Of wool or fine animal hair	14
6204.52.00.00	- - Of cotton	14
6204.53.00.00	- - Of synthetic fibres	14
6204.59	*- - Of other textile materials:*	
6204.59.10.00	- - - Of artificial fibres	14
6204.59.90.00	- - - Other	14
	- Trousers, bib and brace overalls, breeches and shorts:	
6204.61	*- - Of wool or fine animal hair:*	

H.S. Code Number	Description	Import Duty
6204.61.10.00	- - - Trousers and breeches	14
6204.61.80.00	- - - Bib and brace overalls	14
6204.61.90.00	- - - Other	14
6204.42	- - *Of cotton:*	
	- - - *Trousers and breeches:*	
6204.62.11.00	- - - - Industrial and occupational	14
	- - - - *Other:*	
6204.62.31.00	- - - - - Of denim	14
6204.62.33.00	- - - - - Of cut corduroy	14
6204.62.39.00	- - - - - Other	14
	- - - *Bib and brace overalls:*	
6204.62.51.00	- - - - Industrial and occupational	14
6204.62.59.00	- - - - Other	14
6204.62.90.00	- - - Other	14
6204.63	- - *Of synthetic fibres:*	
	- - - *Trousers and breeches:*	
6204.63.11.00	- - - - Industrial and occupational	14
6204.63.18.00	- - - - Other	14
	- - - *Bib and brace overalls:*	
6204.63.31.00	- - - - Industrial and occupational	14
6204.63.39.00	- - - - Other	14
6204.63.90.00	- - - Other	14
6204.69	- - *Of other textile materials:*	
	- - - *Of artificial fibres:*	
	- - - - *Trousers and breeches:*	
6204.69.11.00	- - - - - Industrial and occupational	14
6204.69.18.00	- - - - - Other	14
	- - - - *Bib and brace overalls:*	
6204.69.31.00	- - - - - Industrial and occupational	14
6204.69.39.00	- - - - - Other	14
6204.69.50.00	- - - - Other	14
6204.69.90.00	- - - Other	14

H.S. Code Number	Description	Import Duty
62.05	**Men's or boys' shirts:**	
6205.10.00.00	- Of wool or fine animal hair	13
6205.20.00.00	- Of cotton	13
6205.30.00.00	- Of man-made fibres	13
6205.90	*- Of other textile materials:*	
6205.90.10.00	- - Of flax or ramie	13
6205.90.90.00	- - Other	13
62.06	**Women's or girls' blouses, shirts and shirt-blouses:**	
6206.10.00.00	- Of silk or silk waste	14
6206.20.00.00	- Of wool or fine animal hair	14
6206.30.00.00	- Of cotton	14
6206.40.00.00	- Of man-made fibres	14
6206.90	*- Of other textile materials:*	
6206.90.10.00	- - Of flax or ramie	14
6206.90.90.00	- - Other	14
62.07	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:**	
	- Underpants and briefs:	
6207.11.00.00	- - Of cotton	13
6207.19.00.00	- - Of other textile materials	13
	- Nightshirts and pyjamas:	
6207.21.00.00	- - Of cotton	13
6207.22.00.00	- - Of man-made fibres	13
6207.29.00.00	- - Of other textile materials	13
	- Other:	
6207.91	*- - Of cotton:*	
6207.91.10.00	- - - Bathrobes, dressing gowns and similar articles of terry towelling and similar woven terry fabrics	14
6207.91.90.00	- - - Other	14

H.S. Code Number	Description	Import Duty
6207.92.00.00	- - Of man-made fibres	14
6207.99.00.00	- - Of other textile materials	14
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:	
6208.11.00.00	- - Of man-made fibres	13
6208.19	*- - Of other textile materials:*	
6208.19.10.00	- - - Of cotton	13
6208.19.90.00	- - - Other	13
	- Nightdresses and pyjamas:	
6208.21.00.00	- - Of cotton	13
6208.22.00.00	- - Of man-made fibres	13
6208.29.00.00	- - Of other textile materials	13
	- Other:	
6208.91	*- - Of cotton:*	
	- - - Négligés, bathrobes, dressing gowns and similar articles:	
6208.91.11.00	- - - - Of terry towelling and similar woven terry fabrics	14
6208.91.19.00	- - - - Other	14
6208.91.90.00	- - - Other	14
6208.92.00.00	- - Of man-made fibres	14
6208.99.00.00	- - Of other textile materials	14
62.09	**Babies' garments and clothing accessories:**	
6209.10	*- Of wool or fine animal hair:*	
6209.10.00.10	- - Clothing accessories including bibs	8.1
6209.10.00.90	- - Other	10.5
6209.20	*- Of cotton:*	
6209.20.00.10	- - Clothing accessories including bibs	8.1
6209.20.00.90	- - Other	10.5
6209.30	*- Of synthetic fibres:*	
6209.30.00.10	- - Clothing accessories including bibs	8.1

H.S. Code Number	Description	Import Duty
6209.30.00.90	- - Other	10.5
6209.90	*- Of other textile materials:*	
6209.90.00.10	- - Clothing accessories including bibs	8.1
6209.90.00.90	- - Other	10.5
62.10	**Garments, made up of fabrics of heading No. 56.02, 56.03, 59.06 or 59.07:**	
6210.10	*- Of fabrics of heading No. 56.02 or 56.03:*	
6210.10.10.00	- - Of fabrics of heading No. 56.02	14
	- - Of fabrics of heading No. 56.03:	
6210.10.91.00	- - - In sterile packs	14
6210.10.99.00	- - - Other	14
6210.20.00.00	- Other garments, of the type described in subheadings 6201.11.00.00 to 6201.19.00.00	14
6210.30.00.00	- Other garments, of the type described in subheadings 6202.11.00.00 to 6202.19.00.00	14
6210.40.00.00	- Other men's or boys' garments	14
6210.50.00.00	- Other women's or girls' garments	14
62.11	**Track suits, ski suits and swimwear, other garments:**	
	- Swimwear:	
6211.11.00.00	- - Men's or boys'	14
6211.12.00.00	- - Women's or girls'	14
6211.20.00.00	- Ski suits	14
	- Other garments, men's or boys':	
6211.31.00.00	- - Of wool or fine animal hair	14
6211.32	*- - Of cotton:*	
6211.32.10.00	- - - Industrial and occupational clothing	14
	- - -Tracksuits with lining:	
6211.32.31.00	- - - - With an outer shell of a single identical fabric	14
	- - - - Other:	
6211.32.41.00	- - - - - Upper parts	14
6211.32.42.00	- - - - - Lower parts	14
6211.32.90.00	- - - Other	14

H.S. Code Number	Description	Import Duty
6211.33	- - *Of man-made fibres:*	
6211.33.10.00	- - - Industrial and occupational clothing	14
	- - - *Tracksuits with lining:*	
6211.33.31.00	- - - - With an outer shell of a single identical fabric	14
	- - - - *Other:*	
6211.33.41.00	- - - - - Upper parts	14
6211.33.42.00	- - - - - Lower parts	14
6211.33.90.00	- - - Other	14
6211.39.00.00	- - Of other textile materials	14
	- *Other garments, women's or girls':*	
6211.41.00.00	- - Of wool or fine animal hair	14
6211.42	- - *Of cotton:*	
6211.42.10.00	- - - Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	14
	- - - *Track suits with lining:*	
6211.42.31.00	- - - - With an outer shell of a single identical fabric	14
	- - - - *Other:*	
6211.42.41.00	- - - - - Upper parts	14
6211.42.42.00	- - - - - Lower parts	14
6211.42.90.00	- - - Other	14
6211.43	- - *Of man-made fibres:*	
6211.43.10.00	- - - Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	14
	- - - *Track suits with lining:*	
6211.43.31.00	- - - - With an outer shell of a single identical fabric	14
	- - - - *Other:*	
6211.43.41.00	- - - - - Upper parts	14
6211.43.42.00	- - - - - Lower parts	14
6211.43.90.00	- - - Other	14
6211.49.00.00	- - Of other textile materials	14

H.S. Code Number	Description	Import Duty
62.12	**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:**	
6212.10	*- Brassieres:*	
6212.10.10.00	- - In a set made up for retail sale containing a brassiere and a brief	6.5
6212.10.90.00	- - Other	6.5
6212.20.00.00	- Girdles and panty-girdles	6.5
6212.30.00.00	- Corselettes	6.5
6212.90.00.00	- Other	6.5
62.13	**Handkerchiefs:**	
6213.10.00.00	- Of silk or silk waste	10
6213.20.00.00	- Of cotton	10
6213.90.00.00	- Of other textile materials	10
62.14	**Shawls, scarves, mufflers, mantillas, veils and the like:**	
6214.10.00.00	- Of silk or silk waste	8
6214.20.00.00	- Of wool or fine animal hair	8
6214.30.00.00	- Of synthetic fibres	8
6214.40.00.00	- Of artificial fibres	8
6214.90	*- Of other textile materials:*	
6214.90.10.00	- - Of cotton	8
6214.90.90.00	- - Other	8
62.15	**Ties, bow ties and cravats:**	
6215.10.00.00	- Of silk or silk waste	6.3
6215.20.00.00	- Of man-made fibres	6.3
6215.90.00.00	- Of other textile materials	6.3
62.16 00.00.00	**Gloves, mittens and mitts**	7.6
62.17	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12:**	

H.S. Code Number	Description	Import Duty
6217.10	- *Accessories:*	
6217.10.00.10	- - Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, muffs, sleeve protectors, pockets)	6.3
6217.10.00.90	- - Other	6.3
6217.90	- *Parts:*	
6217.90.00.10	- - Pre-cut interlinings for collars and cuffs	8.1
6217.90.00.20	- - Parts of gloves, mittens and mitts, parts of stockings, socks and sockettes	8.1
6217.90.00.30	- - Removable linings for raincoats and similar articles	8.1
6217.90.00.90	- - Other	14

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

NOTES

1. Sub Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub Chapter 1 does not cover:
   (a) goods of Chapters 56 to 62; or
   (b) worn clothing or other worn articles of heading No.63.09.

3. Heading No.63.09 applies only to the following goods:
   (a) articles of textile materials:
      (i) clothing and clothing accessories, and parts thereof;
      (ii) blankets and travelling rugs;
      (iii) bed linen, table linen, toilet linen and kitchen linen;
      (iv) furnishing articles, other than carpets of headings Nos.57.01 to 57.05 and tapestries of heading No.58.05;
   (b) footwear and headgear of any material other than asbestos.

   In order to be classified in this heading, the 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.

H.S. Code Number	Description	Import Duty
	I. OTHER MADE UP TEXTILE ARTICLES	
63.01	**Blankets and travelling rugs:**	
6301.10.00.00	- Electric blankets	6.9
6301.20	*- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair:*	
6301.20.10.00	- - Knitted or crocheted	12
	- - Other:	
6301.20.91.00	- - - Wholly of wool or fine animal hair	14
6301.20.99.00	- - - Other	14
6301.30	*- Blankets (other than electric blankets) and travelling rugs, of cotton:*	
6301.30.10.00	- - Knitted or crocheted	12
6301.30.90.00	- - Other	7.5
6301.40	*- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:*	
6301.40.10.00	- - Knitted or crocheted	12
6301.40.90.00	- - Other	14
6301.90	*- Other blankets and travelling rugs:*	

H.S. Code Number	Description	Import Duty
6301.90.10.00	- - Knitted or crocheted	12
6301.90.90.00	- - Other	14
63.02	**Bed linen, table linen, toilet linen and kitchen linen:**	
6302.10	*- Bed linen, knitted or crocheted:*	
6302.10.10.00	- - Of cotton	12
6302.10.90.00	- - Of other textile materials	12
	- Other bed linen, printed:	
6302.21.00.00	- - Of cotton	13
6302.22	- - *Of man-made fibres:*	
6302.22.10.00	- - - Nonwovens	6.9
6302.22.90.00	- - - Other	13
6302.29	- - *Of other textile materials:*	
6302.29.10.00	- - - Of flax or ramie	13
6302.29.90.00	- - - Of other textile materials	13
	- Other bed linen:	
6302.31	- - *Of cotton:*	
6302.31.10.00	- - - Mixed with flax	13
6302.31.90.00	- - - Other	13
6302.32	- - *Of man-made fibres:*	
6302.32.10.00	- - - Nonwovens	6.9
6302.32.90.00	- - - Other	13
6302.39	- - *Of other textile materials:*	
6302.39.10.00	- - - Of flax	13
6302.39.30.00	- - - Of ramie	13
6302.39.90.00	- - - Of other textile materials	13
6302.40.00.00	- Table linen, knitted or crocheted	12
	- Other table linen:	
6302.51	- - *Of cotton:*	
6302.51.10.00	- - - Mixed with flax	13
6302.51.90.00	- - - Other	13
6302.52.00.00	- - Of flax	13

H.S. Code Number	Description	Import Duty
6302.53	*- - Of man-made fibres:*	
6302.53.10.00	- - - Nonwovens	6.9
6302.53.90.00	- - - Other	13
6302.59.00.00	- - Of other textile materials	13
6302.60.00.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13
	- Other:	
6302.91	*- - Of cotton:*	
6302.91.10.00	- - - Mixed with flax	13
6302.91.90.00	- - - Other	13
6302.92.00.00	- - Of flax	13
6302.93	*- - Of man-made fibres:*	
6302.93.10.00	- - - Nonwovens	6.9
6302.93.90.00	- - - Other	13
6302.99.00.00	- - Of other textile materials	13
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances:**	
	- Knitted or crocheted:	
6303.11.00.00	- - Of cotton	12
6303.12.00.00	- - Of synthetic fibres	12
6303.19.00.00	- - Of other textile materials	12
	- Other:	
6303.91.00.00	- - Of cotton	13
6303.92	*- - Of synthetic fibres:*	
6303.92.10.00	- - - Nonwovens	6.9
6303.92.90.00	- - - Other	13
6303.99	*- - Of other textile materials:*	
6303.99.10.00	- - - Nonwovens	6.9
6303.99.90.00	- - - Other	13
63.04	**Other furnishing articles, excluding those of heading No. 94.04:**	
	- Bedspreads:	

H.S. Code Number	Description	Import Duty
6304.11.00.00	- - Knitted or crocheted	12
6304.19	- - *Other:*	
6304.19.10.00	- - - Of cotton	13
6304.19.30.00	- - - Of flax or ramie	13
6304.19.90.00	- - - Of other textile materials	13
	- *Other:*	
6304.91.00.00	- - Knitted or crocheted	12
6304.92.00.00	- - Not knitted or crocheted, of cotton	13
6304.93.00.00	- - Not knitted or crocheted, of synthetic fibres	13
6304.99.00.00	- - Not knitted or crocheted, of other textile materials	13
63.05	**Sacks and bags, of a kind used for the packing of goods:**	
6305.10	*- Of jute or of other textile bast fibres of heading No. 53.03:*	
	- - *Used:*	
6305.10.10.10	- - - Knitted or crocheted	2
6305.10.10.90	- - - Other	2
6305.10.90.00	- - Other	4
6305.20.00.00	- Of cotton	7.2
	- *Of man-made textile materials:*	
6305.32	- - *Flexible intermediate bulk containers:*	
	- - - *Of polyethylene or polypropylene strip or the like:*	
6305.32.11.00	- - - - Knitted or crocheted	12
	- - - - *Other:*	
6305.32.81.00	- - - - - Of fabric weighing 120 g/m^2 or less	7.2
6305.32.89.00	- - - - - Of fabric weighing more than 120 g/m^2	7.2
	- - - *Other:*	
6305.32.90.10	- - - - Knitted or crocheted or of nonwovens	7.2
6305.32.90.90	- - - - Other	7.2
6305.33	- - *Other, of polythylene or polypropylene strip or the like:*	
6305.33.10.00	- - - Knitted or crocheted	12
	- - - *Other:*	
6305.33.91.00	- - - - Of fabric weighing 120 g/m^2 or less	7.2

H.S. Code Number	Description	Import Duty
6305.33.99.00	- - - - Of fabric weighing more than 120 g/m^2	7.2
6305.39	- - *Other:*	
6305.39.00.10	- - - Knitted or crocheted or of nonwovens	7.2
6305.39.00.90	- - - Other	7.2
6305.90.00.00	- Of other textile materials	6.2
63.06	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:**	
	- Tarpaulins, awnings and sunblinds:	
6306.11.00.00	- - Of cotton	14
6306.12.00.00	- - Of synthetic fibres	14
6306.19.00.00	- - Of other textile materials	14
	- Tents:	
6306.21.00.00	- - Of cotton	14
6306.22.00.00	- - Of synthetic fibres	14
6306.29.00.00	- - Of other textile materials	14
	- Sails:	
6306.31.00.00	- - Of synthetic fibres	14
6306.39.00.00	- - Of other textile materials	14
	- Pneumatic mattresses:	
6306.41.00.00	- - Of cotton	14
6306.49.00.00	- - Of other textile materials	14
	- Other:	
6306.91.00.00	- - Of cotton	14
6306.99.00.00	- - Of other textile materials	14
63.07	**Other made up articles, including dress patterns:**	
6307.10	*- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:*	
6307.10.10.00	- - Knitted or crocheted	12
	- - Nonwovens:	
6307.10.30.10	- - - Floor cloths	6.9
6307.10.30.90	- - - Other	6.9

H.S. Code Number	Description	Import Duty
	- - Other:	
6307.10.90.10	- - - Floor cloths	7.7
6307.10.90.90	- - - Other	7.7
6307.20.00.00	- Life-jackets and life-belts	6.3
6307.90	*- Other:*	
6307.90.10.00	- - Knitted or crocheted	12
	- - Other:	
6307.90.91.00	- - - Of felt	6.3
6307.90.99.00	- - - Other	6.3
	II. SETS	
63.08 00.00.00	**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**	13
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
63.09 00.00.00	**Worn clothing and other worn articles**	5.3
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	*- Sorted:*	
6310.10.10.00	- - Of wool or fine or coarse animal hair	0
6310.10.30.00	- - Of flax or cotton	0
6310.10.90.00	- - Of other textile materials	0
6310.90.00.00	- Other	0

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 No.63.09;
   (d) Articles of asbestos (heading No.68.12);
   (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No.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 No. 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 No. 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 shall be taken of any resulting change of colour; and
   (b) the term "leather" refers to the goods of headings Nos. 41.04 to 41.09.

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 Nos. 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.

ADDITIONAL NOTE

1. Within the meaning of note 4 (a), 'reinforcements' is taken to mean all pieces of material (e.g., plastics or leather) attached to the external surface of the upper to give additional strength, whether or not also attached to the sole. After the removal of reinforcements, the visible material must have the characteristics of an upper and not lining.
   Account is to be taken of sections covered by accessories or reinforcements when deciding on the composition of the upper.

H.S. Code Number	Description	Import Duty
64.01	**Waterproof footwear with outer soles and uppers of rubber or plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:**	
6401.10	*- Footwear incorporating a protective metal toe-cap:*	
6401.10.10.00	- - With uppers of rubber	20
6401.10.90.00	- - With uppers of plastics	20
	- Other footwear:	
6401.91	*- - Covering the knee:*	
6401.91.10.00	- - - With uppers of rubber	20
6401.91.90.00	- - - With uppers of plastics	20
6401.92	*- - Covering the ankle but not covering the knee:*	
6401.92.10.00	- - - With uppers of rubber	20
6401.92.90.00	- - - With uppers of plastics	20
6401.99	*- - Other:*	
6401.99.10.00	- - - With uppers of rubber	20
6401.99.90.00	- - - With uppers of plastics	20
64.02	**Other footwear with outer soles and uppers of rubber or plastics:**	
	- Sports footwear:	
6402.12	*- - Ski-boots, cross-country ski footwear and snowboard boots:*	
6402.12.10.00	- - - Ski-boots and cross-country ski footwear	20
6402.12.90.00	- - - Snowboard boots	20
6402.19.00.00	- - Other	20
6402.20.00.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20
6402.30.00.00	- Other footwear, incorporating a protective metal toe-cap	20
	- Other footwear:	
6402.91.00.00	- - Covering the ankle	20
6402.99	*- - Other:*	
6402.99.10.00	- - - With uppers of rubber	20
	- - - With uppers of plastics:	

H.S. Code Number	Description	Import Duty
	- - - - *Footwear with a vamp made of straps or which has one or more pieces cut out:*	
6402.99.31.00	- - - - - With sole and heel combined having a height of more than 3 cm	20
6402.99.39.00	- - - - - Other	20
6402.99.50.00	- - - - Slippers and other indoor footwear	20
	- - - - *Other, with in-soles of a length:*	
6402.99.91.00	- - - - - Of less than 24 cm	20
	- - - - - *Of 24 cm or more:*	
6402.99.93.00	- - - - - - Footwear which cannot be identified as men's or women's footwear	20
	- - - - - - *Other:*	
6402.99.96.00	- - - - - - - For men	20
6402.99.98.00	- - - - - - - For women	20
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:**	
	- *Sports footwear:*	
6403.12.00.00	- - Ski-boots, cross-country ski footwear and snowboard boots	8
6403.19	- - *Other:*	
6403.19.00.10	- - - Footwear of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.19.00.90	- - - Other	8
6403.20	- *Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:*	
6403.20.00.10	- - Of a length exceeding 24 cm	8
6403.20.00.90	- - Other	8
6403.30.00.00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	8
6403.40.00.00	- Other footwear, incorporating a protective metal toe-cap	8
	- *Other footwear with outer soles of leather:*	
6403.51	- - *Covering the ankle:*	
	- - - *Covering the ankle but no part of the calf, with in-soles of a length:*	
6403.51.11.00	- - - - Of less than 24 cm	8

H.S. Code Number	Description	Import Duty
	- - - - *Of 24 cm or more:*	
	- - - - - *For men:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.51.15.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.51.15.19	- - - - - - - Other	8
6403.51.15.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.51.15.90	- - - - - - Other	8
	- - - - - *For women:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.51.19.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.51.19.19	- - - - - - - Other	8
6403.51.19.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.51.19.90	- - - - - - Other	8
	- - - *Other, with in-soles of a length:*	
6403.51.91.00	- - - - Of less than 24 cm	8
	- - - - *Of 24 cm or more:*	
	- - - - - *For men:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.51.95.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.51.95.19	- - - - - - - Other	8
6403.51.95.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.51.95.90	- - - - - - Other	8
	- - - - - *For women:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.51.99.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.51.99.19	- - - - - - - Other	8
6403.51.99.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.51.99.90	- - - - - - Other	8

H.S. Code Number	Description	Import Duty
6403.59	*- - Other:*	
	- - - Footwear with a vamp made of straps or which has one or several pieces cut out:	
	- - - - With sole and heel combined having a height of more than 3 cm:	
	- - - - - Tennis shoes, basketball shoes, gym shoes, training shoes and the like:	
6403.59.11.11	- - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.59.11.19	- - - - - - Other	8
6403.59.11.20	- - - - - Other footwear, of a length exceeding 24 cm	8
6403.59.11.90	- - - - - Other	8
	- - - - Other, with in-soles of a length:	
6403.59.31.00	- - - - - Of less than 24 cm	8
	- - - - - Of 24 cm or more:	
	- - - - - - For men:	
	- - - - - - - Tennis shoes, basketball shoes, gym shoes, training shoes and the like:	
6403.59.35.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.59.35.19	- - - - - - - - Other	8
6403.59.35.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.59.35.90	- - - - - - - Other	8
	- - - - - - For women:	
	- - - - - - - Tennis shoes, basketball shoes, gym shoes, training shoes and the like:	
6403.59.39.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.59.39.19	- - - - - - - - Other	8
6403.59.39.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.59.39.90	- - - - - - - Other	8
6403.59.50.00	- - - Slippers and other indoor footwear	8
	- - - Other, with in-soles of a length:	
6403.59.91.00	- - - - Of less than 24 cm	8
	- - - - Of 24 cm or more:	

H.S. Code Number	Description	Import Duty
	- - - - - *For men:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.59.95.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.59.95.19	- - - - - - - Other	8
6403.59.95.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.59.95.90	- - - - - - Other	8
	- - - - - *For women:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.59.99.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.59.99.19	- - - - - - - Other	8
6403.59.99.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.59.99.90	- - - - - - Other	8
	- Other footwear:	
6403.91	*- - Covering the ankle:*	
	- - - Covering the ankle but no part of the calf, with in-soles of a length:	
6403.91.11.00	- - - - Of less than 24 cm	8
	- - - - *Of 24 cm or more:*	
	- - - - - *Footwear which cannot be identified as men's or women's footwear:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.91.13.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.91.13.19	- - - - - - - Other	8
6403.91.13.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.91.13.90	- - - - - - Other	8
	- - - - - *Other:*	
	- - - - - - *For men:*	
	- - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	

H.S. Code Number	Description	Import Duty
6403.91.16.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.91.16.19	- - - - - - - - Other	8
6403.91.16.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.91.16.90	- - - - - - - Other	8
	- - - - - - *For women:*	
	- - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.91.18.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.91.18.19	- - - - - - - - Other	8
6403.91.18.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.91.18.90	- - - - - - - Other	8
	- - - *Other, with in-soles of a length:*	
6403.91.91.00	- - - - Of less than 24 cm	8
	- - - - *Of 24 cm or more:*	
	- - - - - *Footwear which cannot be identified as men's or women's footwear:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.91.93.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.91.93.19	- - - - - - - Other	8
6403.91.93.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.91.93.90	- - - - - - Other	8
	- - - - - *Other:*	
	- - - - - - *For men:*	
	- - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.91.96.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.91.96.19	- - - - - - - - Other	8
6403.91.96.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.91.96.90	- - - - - - - Other	8
	- - - - - - *For women:*	

H.S. Code Number	Description	Import Duty
	- - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.91.98.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.91.98.19	- - - - - - - - Other	8
6403.91.98.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.91.98.90	- - - - - - - Other	8
6403.99	- - *Other:*	
	- - - *Footwear with a vamp made of straps or which has one or several pieces cut out:*	
	- - - - *With sole and heel combined having a height of more than 3 cm:*	
	- - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.99.11.11	- - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.99.11.19	- - - - - - Other	8
6403.99.11.20	- - - - - Other footwear, of a length exceeding 24 cm	8
6403.99.11.90	- - - - - Other	8
	- - - - *Other, with in-soles of a length:*	
6403.99.31.00	- - - - - Of less than 24 cm	8.1
	- - - - - *Of 24 cm or more:*	
	- - - - - - *Footwear which cannot be identified as men's or women's footwear:*	
	- - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.99.33.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.99.33.19	- - - - - - - - Other	8
6403.99.33.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.99.33.90	- - - - - - - Other	8
	- - - - - - *Other:*	
	- - - - - - - *For men:*	
	- - - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.99.36.11	- - - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8

H.S. Code Number	Description	Import Duty
6403.99.36.19	- - - - - - - - - Other	8
6403.99.36.20	- - - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.99.36.90	- - - - - - - - Other	8
	- - - - - - - - *For women:*	
	- - - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.99.38.11	- - - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.99.38.19	- - - - - - - - - Other	8
6403.99.38.20	- - - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.99.38.90	- - - - - - - - Other	8
6403.99.50.00	- - - Slippers and other indoor footwear	8
	- - - *Other, with in-soles of a length:*	
6403.99.91.00	- - - - Of less than 24 cm	8
	- - - - *Of 24 cm or more:*	
	- - - - - *Footwear which cannot be identified as men's or women's footwear:*	
	- - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.99.93.11	- - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.99.93.19	- - - - - - - Other	8
6403.99.93.20	- - - - - - Other footwear, of a length exceeding 24 cm	8
6403.99.93.90	- - - - - - Other	8
	- - - - - *Other:*	
	- - - - - - *For men:*	
	- - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	
6403.99.96.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.99.96.19	- - - - - - - - Other	8
6403.99.96.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.99.96.90	- - - - - - - Other	8
	- - - - - - *For women:*	
	- - - - - - - *Tennis shoes, basketball shoes, gym shoes, training shoes and the like:*	

H.S. Code Number	Description	Import Duty
6403.99.98.11	- - - - - - - - Of a length exceeding 24 cm and a C & F value of €27.95 or less	8
6403.99.98.19	- - - - - - - - Other	8
6403.99.98.20	- - - - - - - Other footwear, of a length exceeding 24 cm	8
6403.99.98.90	- - - - - - - Other	8
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:	
6404.11.00.00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20
6404.19	*- - Other:*	
6404.19.10.00	- - - Slippers and other indoor footwear	20
6404.19.90.00	- - - Other	20
6404.20	*- Footwear with outer soles of leather or composition leather:*	
6404.20.10.00	- - Slippers and other indoor footwear	20
6404.20.90.00	- - Other	20
64.05	**Other footwear:**	
6405.10	*- With uppers of leather or composition leather:*	
	- - With outer soles of wood or cork:	
6405.10.10.10	- - - Of a length exceeding 24 cm	5.8
6405.10.10.90	- - - Other	5.8
	- - With outer soles of other materials:	
6405.10.90.10	- - - Of a length exceeding 24 cm	4.9
6405.10.90.90	- - - Other	4.9
6405.20	*- With uppers of textile materials:*	
6405.20.10.00	- - With outer soles of wood or cork	5.8
	- - With outer soles of other materials:	
6405.20.91.00	- - - Slippers and other indoor footwear	4.9
6405.20.99.00	- - - Other	4.9
6405.90	*- Other:*	
6405.90.10.00	- - With outer soles of rubber, plastics, leather or composition leather	20

H.S. Code Number	Description	Import Duty
6405.90.90.00	- - With outer soles of other materials	4.9
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	*- Uppers and parts thereof, other than stiffeners:*	
	- - Of leather:	
	- - - Uppers:	
6406.10.11.10	- - - - For shoes of a length exceeding 24 cm	4.6
6406.10.11.90	- - - - Other	4.6
	- - - Parts of uppers:	
6406.10.19.10	- - - - For shoes of a length exceeding 24 cm	4.6
6406.10.19.90	- - - - Other	4.6
6406.10.90.00	- - Of other materials	4.6
6406.20	*- Outer soles and heels, of rubber or plastics:*	
6406.20.10.00	- - Of rubber	3
6406.20.90.00	- - Of plastics	3
	- Other:	
6406.91.00.00	- - Of wood	4.6
6406.99	*- - Of other materials:*	
6406.99.10.00	- - - Gaiters, leggings and similar articles and parts thereof	6
6406.99.30.00	- - - Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	5.8
6406.99.50.00	- - - Removable in-soles and other removable accessories	4.6
6406.99.60.00	- - - Outer soles of leather or composition leather	3
6406.99.80.00	- - - Other	4.6

CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
   (a) worn headgear of heading No.63.09;
   (b) asbestos headgear (heading No. 68.12); or
   (c) dolls' hats other toy hats, or carnival articles of Chapter 95.

2. Heading No. 65.02 does not cover hat shapes made by sewing, other than those obtained simply by sewing strips in spirals.

H.S. Code Number	Description	Import Duty
65.01 00.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchos (including slit manchons), of felt**	5.1
65.02 00.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor made with brims, nor lined, nor trimmed**	0
65.03	**Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed:**	
6503.00.10.00	- Of fur felt or felt of wool and fur	10
6503.00.90.00	- Other	5.6
65.04 00.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed**	0
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), or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:**	
6505.10.00.00	- Hair nets	6
6505.90	*- Other:*	
6505.90.10.00	- - Berets, bonnets, skull-caps, fezzes, tarbooshes and the like	6
6505.90.30.00	- - Peaked caps	6
6505.90.90.00	- - Other	6

H.S. Code Number	Description	Import Duty
65.06	**Other headgear, whether or not lined or trimmed:**	
6506.10	*- Safety headgear:*	
6506.10.10.00	- - Of plastics	6
6506.10.80.00	- - Of other materials	6
	- Other:	
6506.91.00.00	- - Of rubber or of plastics	6
6506.92.00.00	- - Of furskin	6
6506.99.00.00	- - Of other materials	6
65.07 00.00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear**	4.9

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
   (a) Measure walking-sticks or the like (heading No. 90.17);
   (b) Firearm sticks, sword sticks, loaded walking-sticks or the like (Chapter 93); or
   (c) Goods falling within Chapter 95 (for example, toy umbrellas and toy sun umbrellas).

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

H.S. Code Number	Description	Import Duty
66.01	**Umbrellas and sunshades (including walking-stick umbrellas, garden umbrellas and similar umbrellas):**	
6601.10.00.00	- Garden or similar umbrellas	8
	- Other:	
6601.91.00.00	- - Having a telescopic shaft	8
6601.99	- - *Other:*	
	- - - *With a cover of textile material:*	
6601.99.11.00	- - - - Of man-made fibres	8
6601.99.19.00	- - - - Other	8
6601.99.90.00	- - - Other	8
66.02 00.00.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like**	4.9
66.03	**Parts, trimmings and accessories falling within heading No. 66.01 or 66.02:**	
6603.10.00.00	- Handles and knobs	4.6
6603.20.00.00	- Umbrella frames, including frames mounted on shafts (sticks)	7.7
6603.90.00.00	- Other	7.2

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

NOTES

1. This Chapter does not cover:
   (a) Straining cloth of human hair (heading No. 59.l1);
   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   (c) Footwear (Chapter 64);
   (d) Headgear or hair nets (Chapter 65);
   (e) Toys, sports requisites or carnival articles (Chapter 95); or
   (f) Feather dusters, powder puffs or hair sieves (Chapter 96).

2. Heading No. 67.01 does not cover:
   (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No.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 of articles of heading No. 67.02.

3. Heading No. 67.02 does not cover:
   (a) Articles of glass (Chapter 70); or
   (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

H.S. Code Number	Description	Import Duty
67.01 00.00.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods of heading No. 05.05 and worked quills and scapes)**	5.1
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:**	
6702.10.00.00	- Of plastics	7.7
6702.90.00.00	- Of other materials	7.7
67.03 00.00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other hair or other textile materials, prepared for use in making wigs and the like**	4.2
67.04	**Wigs, false beards, eyebrows and eyelashes, switches and the like, human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:**	

H.S. Code Number	Description	Import Duty
	- Of synthetic textile materials:	
6704.11.00.00	- - Complete wigs	5.1
6704.19.00.00	- - Other	5.1
6704.20.00.00	- Of human hair	5.1
6704.90.00.00	- Of other materials	5.1

SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

NOTES

1. This Chapter does not cover:
   (a) Goods of Chapter 25;
   (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
   (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
   (d) Articles of Chapter 71;
   (e) Tools or parts of tools, of Chapter 82;
   (f) Lithographic stones of heading No. 84.42;
   (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
   (h) Dental burrs (heading No. 90.18);
   (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 No.96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No.96.06 (for example, buttons), No.96.09 (for example, slate pencils) or No.96.10 (for example, drawing slates); or
   (n) Articles of Chapter 97 (for example, works of art).

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

H.S. Code Number	Description	Import Duty
68.01 00.00.00	**Setts, curbstones and flagstones, of natural stone (except slate)**	2.2
68.02	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):**	
6802.10.00.00	- 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 7 cm; artificially coloured granules, chippings and powder	0
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	

H.S. Code Number	Description	Import Duty
6802.21	- - *Marble, travertine and alabaster:*	
6802.21.00.10	- - - Marble	5.3
6802.21.00.90	- - - Other	5.3
6802.22.00.00	- - Other calcareous stone	5.3
6802.23.00.00	- - Granite	3.2
6802.29.00.00	- - Other stone	3.2
	- *Other:*	
6802.91	- - *Marble, travertine and alabaster:*	
6802.91.10.00	- - - Polished alabaster, decorated or otherwise worked but not carved	5.1
	- - - *Other:*	
6802.91.90.10	- - - - Marble	5.1
6802.91.90.90	- - - - Other	5.1
6802.92	- - *Other calcareous stone:*	
6802.92.10.00	- - - Polished, decorated or otherwise worked but not carved	5.1
6802.92.90.00	- - - Other	5.1
6802.93	- - *Granite:*	
6802.93.10.00	- - - Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	0
6802.93.90.00	- - - Other	4.8
6802.99	- - *Other stone:*	
6802.99.10.00	- - - Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	0
6802.99.90.00	- - - Other	5
68.03	**Worked slate and articles of slate or of agglomerated slate:**	
6803.00.10.00	- Roofing and wall slates	3.8
6803.00.90.00	- Other	3.8
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:**	

H.S. Code Number	Description	Import Duty
6804.10.00.00	- Millstones and grindstones for milling, grinding or pulping	2
	- Other millstones, grindstones, grinding wheels and the like:	
6804.21.00.00	- - Of agglomerated synthetic or natural diamond	3.2
6804.22	*- - Of other agglomerated abrasives or of ceramics:*	
	- - - Of artificial abrasives, with binder:	
	- - - - Of synthetic or artificial resin:	
6804.22.12.00	- - - - - Not reinforced	0
6804.22.18.00	- - - - - Reinforced	0
6804.22.30.00	- - - - Of ceramics or silicates	0
6804.22.50.00	- - - - Of other materials	0
6804.22.90.00	- - - Other	0
6804.23.00.00	- - Of natural stone	2.5
6804.30.00.00	- Hand sharpening or polishing stones	3.4
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:**	
6805.10.00.00	- On a base of woven textile fabric only	3.5
6805.20.00.00	- On a base of paper or paperboard only	1.7
6805.30	*- On a base of other materials:*	
6805.30.10.00	- - On a base of woven textile fabric combined with paper or paperboard	3.5
6805.30.20.00	- - On a base of vulcanised fibre	3.5
6805.30.80.00	- - Other	3.5
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 falling in heading No. 68.11 or 68.12 or of Chapter 69:**	
6806.10.00.00	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	2
6806.20	*- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof):*	

H.S. Code Number	Description	Import Duty
6806.20.10.00	- - Expanded clays	2.9
6806.20.90.00	- - Other	2.9
6806.90.00.00	- Other	2.9
68.07	**Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):**	
6807.10	*- In rolls:*	
6807.10.10.00	- - Roofing and facing products	2.5
6807.10.90.00	- - Other	2.5
6807.90.00.00	- Other	2.5
68.08 00.00.00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of wood shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders**	4.4
68.09	**Articles of plaster or of compositions based on plaster:**	
	- Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.11.00.00	- - Faced or reinforced with paper or paperboard only	2.9
6809.19.00.00	- - Other	2.9
6809.90.00.00	- Other articles	3.2
68.10	**Articles of cement, of concrete or of artificial stone, whether or not reinforced:**	
	- Tiles, flagstones, bricks and similar articles:	
6810.11	*- - Building blocks and bricks:*	
6810.11.10.00	- - - Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	3.2
6810.11.90.00	- - - Other	3.2
6810.19	*- - Other:*	
	- - - Roofing tiles:	
6810.19.10.10	- - - - Cement tiles, unpolished, whether or not containing marble	3.2
6810.19.10.20	- - - - Cement tiles, polished, whether or not containing marble	3.2

H.S. Code Number	Description	Import Duty
6810.19.10.90	- - - - Other	3.2
	- - - Other tiles and paving:	
	- - - - Of concrete:	
6810.19.31.10	- - - - - Tiles, unpolished	3.2
6810.19.31.20	- - - - - Tiles, polished	3.2
6810.19.31.90	- - - - - Other	3.2
6810.19.39.00	- - - - Other	3.2
	- - - Other:	
6810.19.90.10	- - - - Of agglomerated marble	3.2
6810.19.90.90	- - - - Other	3.2
	- Other articles:	
6810.91	*- - Prefabricated structural components for building or civil engineering:*	
6810.91.10.00	- - - Floor components	3.2
6810.91.90.00	- - - Other	3.2
6810.99	*- - Other:*	
6810.99.00.10	- - - Agglomerated marble in slabs, sheets or the like	3.2
6810.99.00.90	- - - Other	3.2
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like:**	
6811.10.00.00	- Corrugated sheets	3.2
6811.20	*- Other sheets, panels, tiles and similar articles:*	
6811.20.11.00	- - Sheets for roofing or walls, not exceeding 40 x 60 cm	3.2
6811.20.80.00	- - Other	3.2
6811.30.00.00	- Tubes, pipes and tube or pipe fittings	3.2
6811.90.00.00	- Other articles	4.6
68.12	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No 68.11 or 68.13:**	
6812.10.00.00	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	4.6

H.S. Code Number	Description	Import Duty
6812.20.00.00	- Yarn and thread	8
6812.30.00.00	- Cords and string, whether or not plaited	6.9
6812.40.00.00	- Woven or knitted fabric	10
6812.50.00.00	- Clothing, clothing accessories, footwear and headgear	6.9
6812.60.00.00	- Paper, millboard and felt	6.9
6812.70.00.00	- Compressed asbestos fibre jointing, in sheets or rolls	6.9
6812.90	*- Other:*	
6812.90.10.00	- - For use in civil aircraft	0
6812.90.90.00	- - Other	6.9
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:**	
6813.10	*- Brake linings and pads:*	
6813.10.10.00	- - With a basis of asbestos or other mineral substances, for use in civil aircraft	0
6813.10.90.00	- - Other	5.3
6813.90	*- Other:*	
6813.90.10.00	- - With a basis of asbestos or other mineral substances, for use in civil aircraft	0
6813.90.90.00	- - Other	5.3
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:**	
6814.10.00.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	3.8
6814.90	*- Other:*	
6814.90.10.00	- - Sheets or splittings of mica	3.5
6814.90.90.00	- - Other	5.3
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	*- Non-electrical articles of graphite or other carbon:*	

H.S. Code Number	Description	Import Duty
6815.10.10.00	- - Carbon fibres and articles of carbon fibres:	3
6815.10.90.00	- - Other	3
6815.20	*- Articles of peat:*	
6815.20.00.10	- - Statues, figurines and other ornamental ware	3
6815.20.00.90	- - Other	0
	- Other articles:	
6815.91	*- - Containing magnesite, dolomite or chromite:*	
6815.91.00.10	- - - Statues, figurines and other ornamental ware	3
6815.91.00.90	- - - Other	0
6815.99	*- - Other:*	
6815.99.10.00	- - - Of refractory materials, chemically bonded	3
6815.99.90.00	- - - Other	3

CHAPTER 69

CERAMIC PRODUCTS

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos.69.04 to 69.14 apply only to such products other than those classified in headings Nos. 69.01 to 69.03.

2. This Chapter does not cover:
   (a) Products of heading No. 28.44;
   (b) Articles of heading No. 68.04;
   (c) Articles of Chapter 71 (for example, imitation jewellery);
   (d) Cermets of heading No.81.13;
   (e) Articles of Chapter 82;
   (f) Electrical insulators (heading No.85.46) or fittings of insulating material of heading No.85.47;
   (g) Artificial teeth (heading No.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 No.96.06 (for example, buttons) or of heading No.96.14 (for example, smoking pipes); or
   (m) Articles of Chapter 97 (for example, works of art).

H.S. Code Number	Description	Import Duty
	I. HEAT- INSULATING AND REFRACTORY GOODS	
69.01	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths:**	
6901.00.10.00	- Bricks weighing more than 650 kg/m^3	3.8
6901.00.90.00	- Other	5
69.02	**Refractory bricks, blocks, tiles and similar refractory constructional goods, other than those of siliceous fossil meals or similar siliceous earths:**	
6902.10.00.00	- Containing by weight, singly or together more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO, or Cr_2O_3	4
6202.20	*- Containing by weight more than 50% of alumina ($A1_2O_3$), of silica (SiO_2) or of a mixture of compound of these products:*	
6902.20.10.00	- - Containing, by weight, 93% or more of silica (SiO_2)	4
	- - *Other:*	

H.S. Code Number	Description	Import Duty
6902.20.91.00	- - - Containing, by weight, more than 7% but less than 45% of alumina($A1_2O_3$)	4
6902.20.99.00	- - - Other	4
6902.90.00.00	- Other	4
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:**	
6903.10.00.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	8
6903.20	*- Containing by weight more than 50% of alumina ($A1_2O_3$) or of a mixture or compound of alumina and of silica (SiO_2):*	
6903.20.10.00	- - Containing, by weight, less than 45% of alumina ($A1_2O_3$)	8
6903.20.90.00	- - Containing, by weight, 45% or more of alumina ($A1_2O_3$)	8
6903.90	*- Other:*	
6903.90.10.00	- - Containing, by weight, more than 25% but not more than 50% of graphite or other carbon or of a mixture of these products	8
6903.90.20.00	- - Containing by weight, singly or together, more than 50% of the elements Mg Ca or Cr, expressed as MgO, CaO or Cr_2O_3	8
6903.90.80.00	- - Other	8
	II. OTHER CERAMIC PRODUCTS	
69.04	**Ceramic building bricks, flooring blocks, support or filler tiles and the like:**	
6904.10.00.00	- Building bricks	4
6904.90.00.00	- Other	4
69.05	**Roofing tiles, chimney-pots, cowls, chimney-liners, architectural ornaments and other ceramic constructional goods:**	
6905.10.00.00	- Roofing tiles	2.9
6905.90.00.00	- Other	3.8

H.S. Code Number	Description	Import Duty
69.06 00.00	**Ceramic pipes, conduits, guttering and pipe fittings**	3.5
69.07	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:**	
6907.10.00.00	- 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 7 cm	8
6907.90	*- Other:*	
6907.90.10.00	- - Double tiles of the "Spaltplatten" type	8
	- - Other:	
6907.90.91.00	- - - Stoneware	8
6907.90.93.00	- - - Earthenware or fine pottery	8
6907.90.99.00	- - - Other	8
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	*- 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 7 cm:*	
6908.10.10.00	- - Of common pottery	9
6908.10.90.00	- - Other	9
6908.90	*- Other:*	
	- - Of common pottery:	
6908.90.11.00	- - - Double tiles of the "Spaltplatten"type	8
	- - - Other, of a minimum thickness:	
6908.90.21.00	- - - - Not exceeding 15 mm	8
6908.90.29.00	- - - - Exceeding 15 mm	8
	- - Other:	
6908.90.31.00	- - - Double tiles of the "Spaltplatten" type	9
	- - - Other:	
6908.90.51.00	- - - - With a face of not more than 90 cm^2	9
	- - - - Other:	
6908.90.91.00	- - - - - Stoneware	9

H.S. Code Number	Description	Import Duty
6908.90.93.00	- - - - - Earthenware or fine pottery	9
6908.90.99.00	- - - - - Other	9
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:	
6909.11.00.00	- - Of porcelain or china	6.9
6909.12.00.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5.1
6909.19.00.00	- - Other	5.1
6909.90.00.00	- Other	5.1
69.10	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:**	
6910.10.00.00	- Of porcelain or china	10
6910.90.00.00	- Other	10
69.11	**Tableware, kitchenware, other household articles and toilet articles, or porcelain or of china:**	
6911.10.00.00	- Tableware and kitchenware	13.5
6911.90.00.00	- Other	13.5
69.12	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:**	
6912.00.10.00	- Of common pottery	5.1
6912.00.30.00	- Stoneware	6
6912.00.50.00	- Earthenware or fine pottery	10.5
6912.00.90.00	- Other	7.5
69.13	**Statuettes and other ornamental ceramic articles:**	
6913.10.00.00	- Of porcelain or china	9

H.S. Code Number	Description	Import Duty
6913.90	*- Other:*	
6913.90.10.00	- - Of common pottery	5
	- - Other:	
6913.90.91.00	- - - Stoneware	9
6913.90.93.00	- - - Earthenware or fine pottery	9
6913.90.99.00	- - - Other	9
69.14	**Other ceramic articles:**	
6914.10.00.00	- Of porcelain or china	7.7
6914.90	*- Other:*	
6914.90.10.00	- - Of common pottery	5.1
6914.90.90.00	- - Other	5.1

CHAPTER 70

GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:
   (a) goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
   (b) articles of Chapter 71 (for example, imitation jewellery);
   (c) optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
   (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
   (e) lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading No.94.05;
   (f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
   (g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos.70.03, 70.04 and 70.05:
   (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
   (b) cutting to shape does not affect the classification of glass in sheets;
   (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading No.70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading No.70.19, the expression "glass wool" means:
   (a) mineral wools with a silica (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 No.68.06.

5. Throughout this Schedule the expression "glass" includes fused quartz and other fused silica.

SUBHEADING NOTE

1. For the purposes of subheadings Nos. 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%.

H.S. Code Number	Description	Import Duty
70.01	**Cullet and other waste and scrap of glass; glass in the mass:**	
7001.00.10.00	- Cullet and other waste and scrap of glass	0
	- Glass in the mass:	

H.S. Code Number	Description	Import Duty
7001.00.91.00	- - Optical glass	5.8
7001.00.99.00	- - Other	2.9
70.02	**Glass in balls (other than microsphere of heading No. 70.18), rods or tubes, unworked:**	
7002.10.00.00	- Balls	4.9
7002.20	*- Rods:*	
7002.20.10.00	- - Of optical glass	5.8
7002.20.90.00	- - Other	4.9
	- Tubes:	
7002.31.00.00	- - Of fused quartz or of other fused silica	4.9
7002.32.00.00	- - Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	4.9
7002.39.00.00	- - Other	4.9
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	*- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:*	
	- - - Of optical glass:	
7003.12.10.10	- - - - Having a non-reflecting layer	3
7003.12.10.90	- - - - Other	5.8
	- - - Other:	
7003.12.91.00	- - - - Having a non-reflecting layer	5.3
7003.12.99.00	- - - - Other	5
7003.19	*- - Other:*	
	- - - Of optical glass:	
7003.19.10.10	- - - - Having a non-reflecting layer	3
7003.19.10.90	- - - - Other	5.8
7003.19.90.00	- - - Other	5
7003.20.00.00	- Wired sheets	5

H.S. Code Number	Description	Import Duty
7003.30.00.00	- Profiles	5.3
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	*- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:*	
	- - Optical glass:	
7004.20.10.10	- - - Having a non-reflecting layer	3
7004.20.10.90	- - - Other	5.8
	- - Other:	
7004.20.91.00	- - - Having a non-reflecting layer	5.3
7004.20.99.00	- - - Other	6
7004.90	*- Other glass:*	
	- - Optical glass:	
7004.90.10.10	- - - Having a non-reflecting layer	3
7004.90.10.90	- - - Other	5.8
7004.90.70.00	- - Horticultural sheet glass	6
	- - Other, of a thickness:	
7004.90.92.00	- - - Not exceeding 2.5 mm	6
7004.90.98.00	- - - Exceeding 2.5 mm	6
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	*- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:*	
7005.10.05.00	- - Having a non-reflecting layer	5.3
	- - Other, of a thickness:	
7005.10.25.00	- - - Not exceeding 3.5 mm	3.8
7005.10.30.00	- - - Exceeding 3.5 mm but not exceeding 4.5 mm	3.8
7005.10.80.00	- - - Exceeding 4.5 mm	3.8
	- Other non-wired glass:	

H.S. Code Number	Description	Import Duty
7005.21	*- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:*	
7005.21.25.00	- - - Of a thickness not exceeding 3.5 mm	3.8
7005.21.30.00	- - - Of a thickness exceeding 3.5 mm but not exceeding 4.5 mm	3.8
7005.21.80.00	- - - Of a thickness exceeding 4.5 mm	3.8
7005.29	*- - Other:*	
7005.29.25.00	- - - Of a thickness not exceeding 3.5 mm	3.8
7005.29.35.00	- - - Of a thickness exceeding 3.5 mm but not exceeding 4.5 mm	3.8
7005.29.80.00	- - - Of a thickness exceeding 4.5 mm	3.8
7005.30.00.00	- Wired glass	3.8
70.06	**Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:**	
7006.00.10.00	- Optical glass	3
7006.00.90.00	- Other	5.3
70.07	**Safety glass, consisting of toughened (tempered) or laminated glass:**	
	- Toughened (tempered) safety glass:	
7007.11	*- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:*	
7007.11.10.00	- - - Of size and shape suitable for incorporation in motor vehicles	5.8
7007.11.90.00	- - - Other	5.8
7007.19	*- - Other:*	
7007.19.10.00	- - - Enamelled	5.8
7007.19.20.00	- - - Coloured throughout the mass (body tinted), opacified, flashed having an absorbent or reflecting layer	5.8
7007.19.80.00	- - - Other	5.8
	- Laminated safety glass:	
7007.21	*- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:*	
7007.21.10.00	- - - Windshields, not framed, for use in civil aircraft	0
	- - - Other:	

H.S. Code Number	Description	Import Duty
7007.21.91.00	- - - - Of size and shape suitable for incorporation in motor vehicles	5.8
7007.21.99.00	- - - - Other	5.8
7007.29.00.00	- - Other	5.8
70.08	**Multiple-walled insulating units of glass:**	
7008.00.20.00	- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	5.3
	- Other:	
7008.00.81.00	- - Consisting of two panels of glass sealed around the edges by airtight joint and separated by a layer of air, other gases or a vacuum	5.3
7008.00.89.00	- - Other	5.3
70.09	**Glass mirrors, whether or not framed, including rear-view mirrors:**	
7009.10.00.00	- Rear-view mirrors for vehicles	6.5
	- Other:	
7009.91	*- - Unframed:*	
7009.91.00.10	- - - In sheets or plates	6.5
7009.91.00.20	- - - Backed mirrors	6.5
7009.91.00.90	- - - Other	6.5
7002.92	*- - Framed:*	
7009.92.00.10	- - - Framed with any material not incorporating precious metal	6.5
7009.92.00.90	- - - Other	6.5
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:**	
7010.10.00.00	- Ampoules	5.8
7010.20.00.00	- Stoppers, lids and other closures	9
	- Other, of a capacity:	
7010.91	*- - Exceeding 1 litre:*	
7010.91.10.00	- - - Preserving jars (sterilizing jars)	12

H.S. Code Number	Description	Import Duty
	- - - Other:	
	- - - - For beverages and foodstuffs:	
	- - - - - Bottles:	
7010.91.21.00	- - - - - - Of colourless glass	9
7010.91.29.00	- - - - - - Of coloured glass	9
7010.91.60.00	- - - - - Other	9
7010.91.90.00	- - - - For other products	9
7012.92	*- - Exceeding 0.33 litre but not exceeding 1 litre:*	
7010.92.10.00	- - - Preserving jars (sterilizing jars)	12
	- - - Other:	
	- - - - For beverages and foodstuffs:	
	- - - - - Bottles:	
7010.92.21.00	- - - - - - Of colourless glass	9
7010.92.29.00	- - - - - - Of coloured glass	9
7010.92.60.00	- - - - - Other	9
7010.92.90.00	- - - - For other products	9
7013.93	*- - Exceeding 0.15 litre but not exceeding 0.33 litre:*	
7010.93.10.00	- - - Preserving jars (sterilizing jars)	12
	- - - Other:	
	- - - - For beverages and foodstuffs:	
	- - - - - Bottles:	
7010.93.21.00	- - - - - - Of colourless glass	9
7010.93.29.00	- - - - - - Of coloured glass	9
	- - - - - Other, of a capacity of :	
7010.93.61.00	- - - - - - 0.25 litre or more but not exceeding 0.33 litre	9
7010.93.69.00	- - - - - - 0.15 litre or more but less than 0.25 litre	9
7010.93.70.00	- - - - For pharmaceutical products	9
7010.93.90.00	- - - - For other products	9
7010.94	*- - Not exceeding 0.15 litre:*	
7010.94.10.00	- - - Preserving jars (sterilizing jars)	12
	- - - Other:	
	- - - - For beverages and foodstuffs:	

H.S. Code Number	Description	Import Duty
7010.94.20.00	- - - - - Bottles	9
7010.94.60.00	- - - - - Other	9
	- - - - *For pharmaceutical products, of a capacity of:*	
7010.94.71.00	- - - - - Exceeding 0.055 litre but not exceeding 0.15 litre	9
7010.94.79.00	- - - - - Not exceeding 0.055 litre	9
7010.94.90.00	- - - - - For other products	9
70.11	**Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:**	
7011.10.00.00	- For electric lighting	7
7011.20.00.00	- For cathode-ray tubes	7
7011.90.00.00	- Other	0
70.12	**Glass inners for vacuum flasks or for other vacuum vessels:**	
7012.00.10.00	- Unfinished	6.3
7012.00.90.00	- Finished	12.5
70.13	**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18):**	
7013.10.00.00	- Of glass-ceramics	12
	- Drinking glasses other than of glass-ceramics:	
7013.21	*- - Of lead crystal:*	
	- - - Gathered by hand:	
7013.21.11.00	- - - - Cut or otherwise decorated	12
7013.21.19.00	- - - - Other	12
	- - - Gathered mechanically:	
7013.21.91.00	- - - - Cut or otherwise decorated	12
7013.21.99.00	- - - - Other	12
7013.29	*- - Other:*	
7013.29.10.00	- - - Of toughened glass	12
	- - - Other:	

H.S. Code Number	Description	Import Duty
	- - - - *Gathered by hand:*	
7013.29.51.00	- - - - - Cut or otherwise decorated	12
7013.29.59.00	- - - - - Other	12
	- - - - *Gathered mechanically:*	
7013.29.91.00	- - - - - Cut or otherwise decorated	12
7013.29.99.00	- - - - - Other	12
	- *Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:*	
7013.31	- - *Of lead crystal:*	
7013.31.10.00	- - - Gathered by hand	12
7013.31.90.00	- - - Gathered mechanically	12
7013.32.00.00	- - Of glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	12
7013.39	- - *Other:*	
7013.39.10.00	- - - Of toughened glass	12
	- - - *Other:*	
7013.39.91.00	- - - - Gathered by hand	12
7013.39.99.00	- - - - Gathered mechanically	12
	- *Other glassware:*	
7013.91	- - *Of lead crystal:*	
7013.91.10.00	- - - Gathered by hand	12
7013.91.90.00	- - - Gathered mechanically	12
7013.99.00.00	- - Other	12
70.14 00.00.00	**Signalling glassware and optical elements of glass (other than those of heading No.70.15), not optically worked**	6.2
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:**	
7015.10.00.00	- Glasses for corrective spectacles	5.8
7015.90.00.00	- Other	5.1

H.S. Code Number	Description	Import Duty
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, shells or similar forms:**	
7016.10.00.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10
7016.90	*- Other:*	
7016.90.10.00	- - Leaded lights and the like	5.3
7016.90.80.00	- - Other	4
70.17	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:**	
7017.10.00.00	- Of fused quartz or other fused silica	4.6
7017.20.00.00	- Of other glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	5.8
7017.90.00.00	- Other	5.8
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 micro-spheres not exceeding 1 mm in diameter:**	
7018.10	*- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:*	
	- - Glass beads:	
7018.10.11.00	- - - Cut and mechanically polished	0
7018.10.19.00	- - - Other	7
7018.10.30.00	- - Imitation pearls	0
	- - Imitation precious and semi-precious stones:	
7018.10.51.00	- - - Cut and mechanically polished	0
7018.10.59.00	- - - Other	3
7018.10.90.00	- - Other	3
7018.20.00.00	- Glass microspheres not exceeding 1 mm in diameter	5.6

H.S. Code Number	Description	Import Duty
7018.90	*- Other:*	
7018.90.10.00	- - Glass eyes; articles of glass smallware	5.3
7018.90.90.00	- - Other	10
70.19	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):**	
	- Slivers, rovings, yarn and chopped strands:	
7019.11.00.00	- - Chopped strands, of a length of not more than 50 mm	9.5
7019.12.00.00	- - Rovings	9.5
7019.19	*- - Other:*	
7019.19.10.00	- - - Of filaments	9.5
7019.19.90.00	- - - Of staple fibres	9.5
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.31.00.00	- - Mats	7
7019.32.00.00	- - Thin sheets (voiles)	6.5
7019.39.00.00	- - Other	6.5
7019.40.00.00	- Woven fabrics of rovings	9.5
	- Other woven fabrics:	
7019.51.00.00	- - Of a width not exceeding 30 cm	9.5
7019.52.00.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	9.5
7019.59.00.00	- - Other	9.5
7019.90	*- Other:*	
7019.90.10.00	- - Non-textile fibres in bulk or flocks	9.5
7019.90.30.00	- - Pads and casings for insulating tubes and pipes	9.5
	- - Other:	
7019.90.91.00	- - - Of textile fibres	9.5
7019.90.99.00	- - - Other	9.5
70.20	**Other articles of glass:**	
7020.00.05.00	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	5.6

H.S. Code Number	Description	Import Duty
	- Other:	
7020.00.10.00	- Of fused quartz or other fused silica	5.6
7020.00.30.00	- Of glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ within a temperature range of 0°C to 300°C	5.6
7020.00.80.00	- Other	5.6

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 within this Chapter.

2. (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
   (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:
   (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
   (b) Sterile surgical suture materials, dental fillings and other goods of Chapter 30;
   (c) Goods of Chapter 32 (for example, lustres);
   (d) Supported catalysts (heading No. 38.15);
   (e) Articles of heading No. 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
   (f) Articles of heading No. 43.03 or 43.04;
   (g) Foods of Section XI (textiles and textile articles);
   (h) Footwear, headgear or other articles of Chapter 64 or 65;
   (ij) Umbrellas, walking sticks and other articles of Chapter 66;
   (k) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No.85.22);
   (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 and statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "precious metal" means silver, gold and platinum.
   (b) The expression "platinum" means platinum iridium, osmium, palladium, rhodium, and ruthenium.
   (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum.
(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as 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 this Schedule 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 this Schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading No.71.13, the expression "articles of jewellery" means:
(a) Any small 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).

10. For the purposes of heading No. 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 No.71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading No. 96.06, or dress combs, hair slides or the like, or hairpins, of heading No.96.15), not incorporating natural or cultured pearls, precious or semi precious 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 Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.3l and 7110.41, the expressions "powder" and " in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings Nos. 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 No.71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

H.S. Code Number	Description	Import Duty
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES	
71.01	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:**	
7101.10.00.00	- Natural pearls	0
	- *Cultured pearls*:	
7101.21.00.00	- - Unworked	0
7101.22..00.00	- - Worked	0
71.02	**Diamonds, whether or not worked, but not mounted or set:**	
7102.10.00.00	- Unsorted	0
	- *Industrial:*	
7102.21.00.00	- - Unworked or simply sawn, cleaved or bruted	0
7102.29.00.00	- - Other	3.2
	- *Non-industrial:*	
7102.31.00.00	- - Unworked or simply sawn, cleaved or bruted	0
7102.39.00.00	- - Other	0
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:**	
7103.10.00.00	- Unworked or simply sawn or roughly shaped	0
	- *Otherwise worked:*	
7103.91.00.00	- - Rubies, sapphires and emeralds	0
7103.99.00.00	- - Other	0
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 stones, temporarily strung for convenience of transport:**	
7104.10.00.00	- Piezo-electric quartz	3.2
7104.20.00.00	- Other, unworked or simply sawn or roughly shaped	0.9

H.S. Code Number	Description	Import Duty
7104.90.00.00	- Other	1.8
71.05	**Dust and powder of natural or synthetic precious or semi-precious stones:**	
7105.10.00.00	- Of diamonds	0
7105.90.00.00	- Other	0
	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:**	
7106.10.00.00	- Powder	3.8
	- Other:	
7106.91	*- - Unwrought:*	
7106.91.10.00	- - - Of a fineness of not less than 999 parts per 1 000	0
7106.91.90.00	- - - Of a fineness of less than 999 parts per 1 000	0
7106.92	*- - Semi-manufactured:*	
7106.92.20.00	- - - - Of a fineness of not less than 750 parts per 1 000	3.8
7106.92.80.00	- - - - Of a fineness of less than 750 parts per 1 000	3.8
71.07 00.00.00	**Base metals clad with silver, not further worked than semi-manufactured**	4.6
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:**	
	- Non-monetary:	
7108.11.00.00	- - Powder	0
7108.12.00.00	- - Other unwrought forms	0
7108.13	*- - Other semi-manufactured forms:*	
7108.13.10.00	- - - Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0.15 mm	0.5
7108.13.80.00	- - - Other	5.3
7108.20.00.00	- Monetary	0

H.S. Code Number	Description	Import Duty
71.09 00.00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured**	2.9
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form:**	
	- Platinum:	
7110.11.00.00	- - Unwrought or in powder form	0
7110.19	*- - Other:*	
7110.19.10.00	- - - Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0.15 mm	0.9
7110.19.80.00	- - - Other	4
	- Palladium:	
7110.21.00.00	- - Unwrought or in powder form	0
7110.29.00.00	- - Other	2
	- Rhodium:	
7110.31.00.00	- - Unwrought or in powder form	0
7110.39.00.00	- - Other	2
	- Iridium, osmium and ruthenium:	
7110.41.00.00	- - Unwrought or in powder form	0
7110.49.00.00	- - Other	2
71.11 00.00.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured**	2.9
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:**	
7112.10.00.00	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0
7112.20.00.00	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0
7112.90.00.00	- Other	0
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	

H.S. Code Number	Description	Import Duty
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:	
7113.11.00.00	- - Of silver, whether or not plated or clad with other precious metal	3.5
7113.19	*- - Of other precious metal, whether or not plated or clad with precious metal:*	
7113.19.00.10	- - - Of gold	3.5
7113.19.00.90	- - - Other	3.5
7113.20.00.00	- Of base metal clad with precious metal	5.8
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:	
7114.11.00.00	- - Of silver, whether or not plated or clad with other precious metal	3
7114.19.00.00	- - Of other precious metal, whether or not plated or clad with precious metal	3
7114.20.00.00	- Of base metal clad with precious metal	3.8
71.15	**Other articles of precious metal or of metal clad with precious metal:**	
7115.10.00.00	- Catalysts in the form of wire cloth or grill, of platinum	5.1
7115.90	*- Other:*	
7115.90.10.00	- - Of precious metal	5.1
7115.90.90.00	- - Of metal clad with precious metal	4.4
71.16	**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):**	
7116.10.00.00	- Of natural or cultured pearls	0
7116.20	*- Of precious or semi-precious stones (natural, synthetic or reconstructed):*	
	- - Made wholly of natural precious or semi-precious stones:	

H.S. Code Number	Description	Import Duty
7116.20.11.00	- - - Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories	0
7116.20.19.00	- - - Other	5.1
7116.20.90.00	- - Other	4.9
71.17	**Imitation jewellery:**	
	- Of base metal, whether or not plated with precious metal:	
7117.11.00.00	- - Cuff links and studs	7.2
7117.19	- - *Other:*	
7117.19.10.00	- - - With parts of glass	8.5
	- - - *Without parts of glass:*	
7117.19.91.00	- - - - Gilt, silvered or platinum plated	8.5
7117.19.99.00	- - - - Other	8.5
7117.90.00.00	- Other	6.7
71.18	**Coin:**	
7118.10	*- Coin (other than gold coin), not being legal tender:*	
7118.10.10.00	- - Of silver	0
7118.10.90.00	- - Other	0
7118.90.00.00	- Other	0

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:
   (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);
   (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
   (c) Headgear or parts thereof of heading No. 65.06 or 65.07;
   (d) Umbrella frames and other articles of heading No. 66.03;
   (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
   (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
   (g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
   (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
   (ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
   (k) Articles of Chapter 94 (for example, furniture and 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 this Schedule, the expression "parts of general use" means:
   (a) Articles of heading Nos. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
   (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No.91.14); and
   (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10, and frames and mirrors, of base metal, of heading No. 83.06.

   In Chapters 73 to 76 and 78 to 82 (but not in heading No.73.l5) 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 Chapters 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expresssion "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 of that intermetalic compounds.

6. Unless the context otherwise requires, any reference in this Schedule 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 3, it is classified; and

(c) A cermet of heading No.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 1 mm.

CHAPTER 72

IRON AND STEEL

NOTES

1. In this Chapter, and in the case of Notes (d), (e) and (f) throughout this Schedule, 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) **PIEGELEISEN**
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 de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:
- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **STEEL**
Ferrous materials other than those of heading No.72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon

(e) **STAINLESS STEEL**
Alloy steels containing, by weight, l.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) **OTHER ALLOY STEEL**
Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:
- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon

- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **REMELTING SCRAP INGOTS OF IRON OR STEEL**
Products roughly cast in the form of ingots without feeder heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

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

(ij) **SEMI-FINISHED PRODUCTS**
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.

(k) **FLAT-ROLLED PRODUCTS**
Rolled products of solid rectangular (other than square) cross section, which do not conform to the definition at (ij) above in the form of:
- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.
Flat rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

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

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

(n) **ANGLES, SHAPES AND SECTIONS**
Products having a uniform solid cross section along their whole length which do not

conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire. Chapter 72 does not include products of heading No.73.01 or 73.02.

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

(p) **HOLLOW DRILL BARS AND RODS**
Hollow bars and rods of any cross section, suitable for drills, of which the greatest external dimension of the cross section exceeds 15 mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUBHEADING NOTES

1. 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 telluriuim
- 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 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 No.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 l (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.

ADDITIONAL NOTE

1. The following expressions have the meanings hereby assigned to them:
   - "Electrical": for the purposes of subheadings 7209.16.10.00, 7209.17.10.00, 7209.18.10.00, 7209.26.10.00, 7209.27.10.00, 7209.28.10.00, and 7211.23.91.00, flat-rolled products which under a current of 50 Hz and a magnetic flux of 1 T have a watt-loss per kilogram, calculated by the Epstein method, of:
   - 2.1 W or less, when their thickness does not exceed 0.20 mm,
   - 3.6 W or less, when their thickness is not less than 0.20 mm but not less than 0.60 mm,
   - 6 W or less, when their thickness is not less than 0.60 mm but not greater than 1.50 mm.
   - "Tinplate": for the purposes of subheadings 7210.12.11.00, ex 7210.70.31.00, 7212.10.10.00 and 7212.40.10.00, flat-rolled products (of a thickness of less than 0.5 mm) coated with a layer of metal containing, by weight, 97% or more of tin.
   - "Tool steel": for the purposes of subheadings 7228.30.20.00, 7228.40.10.00, 7228.50.20.00 and 7228. 60.81.00, alloy steels, other than stainless or high-speed steel, containing, by weight, one of the following compositions, with or without other elements:
   - less than 0.6% of carbon
     and
     0.7% or more of silicon and 0.05% of vanadium
     or
     4% or more of tungsten;
   - 0.8% or more of carbon
     and
     0.05% or more of vanadium;
   - more than 1.2% of carbon
     and
     not less than 11% but not more than 15% of chromium;
   - 0.16% or more but not more than 0.5% of carbon
     and
     3.8% or more but not more than 4.3% of nickel
     and
     1.1% or more but not more than 1.5% of chromium
     and
     0.15% or more but not more than 0.5% of molybdenum;
   - 0.3% or more but not more than 0.5% of carbon
     and
     1.4% or more but not more than 2.1% of chromium
     and
     0.15% or more but not more than 0.5% of molybdenum
     and
     less than 1.2% of nickel;
   - 0.3% or more of carbon
     and
     less than 5.2% of chromium
     and

0.65% or more of molybdenum or 0.4% or more of tungsten;
- 0.5% or more, but not more than 0.6% of carbon
and
1.25% or more but not more than 1.8% of nickel
and
0.5% or more but not more than1.2% of chromium
- and
0.15% or more but not more than 0.5% of molybdenum.

H.S. Code Number	Description	Import Duty
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01	**Pig iron and spiegeleisen in pigs, blocks or other primary forms:**	
7201.10	*- Non-alloy pig iron containing by weight 0.5% or less of phosphorus :*	
	- - Containing by weight not less than 0.4% of manganese:	
7201.10.11.00	- - - Containing by weight 1% or less of silicon (ECSC)	3
7201.10.19.00	- - - Containing by weight more than 1% of silicon (ECSC)	3
7201.10.30.00	- - Containing by weight not less than 0.1% but less than 0.4% of manganese (ECSC)	3
7201.10.90.00	- - Containing by weight less than 0.1% of manganese (ECSC)	3
7201.20.00.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus (ECSC)	4
7201.50	*- Alloy pig iron; spiegeleisen:*	
7201.50.10.00	- - Alloy pig iron containing by weight not less than 0.3% but not more than 1% of titanium and not less than 0.5% but not more than 1% of vanadium (ECSC)	0
7201.50.90.00	- - Other (ECSC)	3
72.02	**Ferro-alloys:**	
	- Ferro-manganese:	
7202.11	*- - Containing by weight more than 2% of carbon:*	
7202.11.20.00	- - - With a granulometry not exceeding 5mm and a manganese content by weight exceeding 65% (ECSC)	4
7202.11.80.00	- - - Other (ECSC)	4
7202.19.00.00	- - Other	5
	- Ferro-silicon:	
7202.21	*- - Containing by weight more than 55% of silicon:*	

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7202.21.10.00	- - - Containing by weight more than 55% but not more than 80% of silicon	6
7202.21.90.00	- - - Containing by weight more than 80% of silicon	6
7202.29	- - *Other:*	
7202.29.10.00	- - - Containing by weight 4% or more but not more than 10% of magnesium	6
7202.29.90.00	- - - Other	6
7202.30.00.00	- Ferro-silico-manganese	6
	- *Ferro-chromium:*	
7202.41	- - *Containing by weight more than 4% of carbon:*	
7202.41.10.00	- - - Containing by weight more than 4% but not more than 6% of carbon	8
	- - - *Containing by weight more than 6% of carbon:*	
7202.41.91.00	- - - - Containing by weight not more than 60% of chromium	8
7202.41.99.00	- - - - Containing by weight more than 60% of chromium	8
7202.49	- - *Other:*	
7202.49.10.00	- - - Containing by weight not more than 0.05% of carbon	8
7202.49.50.00	- - - Containing by weight more than 0.05% but not more than 0.5% of carbon	8
7202.49.90.00	- - - Containing by weight more than 0.5% but not more than 4% of carbon	8
7202.50.00.00	- Ferro-silico-chromium	5
7202.60.00.00	- Ferro-nickel	0
7202.70.00.00	- Ferro-molybdenum	5
7202.80.00.00	- Ferro-tungsten and ferro-silico-tungsten	5
	- *Other:*	
7202.91.00.00	- - Ferro-titanium and ferro-silico-titanium	5
7202.92.00.00	- - Ferro-vanadium	5
7202.93.00.00	- - Ferro-niobium	5
7202.99	- - *Other:*	
	- - - *Ferro-phosphorus:*	
7202.99.11.00	- - - - Containing by weight more than 3% but less than 15% of phosphorus (ECSC)	4
7202.99.19.00	- - - - Containing by weight 15% or more of phosphorus	5
7202.99.30.00	- - - - Ferro-silico-magnesium	5

H.S. Code Number	Description	Import Duty
7202.99.80.00	- - - Other	5
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:**	
7203.10.00.00	- Ferrous products obtained by direct reduction of iron ore (ECSC)	3
7203.90.00.00	- Other (ECSC)	3
72.04	**Ferrous waste and scrap; remelting scrap ingots of iron or steel:**	
7204.10.00.00	- Waste and scrap of cast iron (ECSC)	0
	- Waste and scrap of alloy steel:	
7204.21	*- - Of stainless steel:*	
7204.21.10.00	- - - Containing by weight 8% or more of nickel (ECSC)	0
7204.21.90.00	- - - Other (ECSC)	0
7204.29.00.00	- - Other (ECSC)	0
7204.30.00.00	- Waste and scrap of tinned iron or steel (ECSC)	0
	- Other waste and scrap:	
7204.41	*- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles:*	
7204.41.10.00	- - - Turnings, shavings, chips, milling waste, sawdust and filings (ECSC)	0
	- - - Trimmings and stampings:	
7204.41.91.00	- - - - In bundles (ECSC)	0
7204.41.99.00	- - - - Other (ECSC)	0
7204.49	*- - Other:*	
7204.49.10.00	- - - Fragmentized (shredded) (ECSC)	0
	- - - Other:	
7204.49.30.00	- - - - In bundles (ECSC)	0
	- - - - Other:	
7204.49.91.00	- - - - - Neither sorted nor graded (ECSC)	0
7204.49.99.00	- - - - - Other (ECSC)	0
7204.50	*- Remelting scrap ingots:*	

H.S. Code Number	Description	Import Duty
7204.50.10.00	- - Of alloy steel (ECSC)	0
7204.50.90.00	- - Other (ECSC)	3
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel:**	
7205.10.00.00	- Granules	0
	- Powders:	
7205.21.00.00	- - Of alloy steel	3
7205.29.00.00	- - Other	3
	II. IRON AND NON-ALLOY STEEL	
72.06	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03):**	
7206.10.00.00	- Ingots (ECSC)	3
7206.90.00.00	- Other (ECSC)	0.8
72.07	**Semi-finished products of iron or non- alloy steel:**	
	- Containing by weight less than 0.25% of carbon:	
7207.11	*- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:*	
	- - - Rolled or obtained by continuous casting:	
7207.11.11.00	- - - - Of free-cutting steel (ECSC)	3
	- - - - *Other:*	
7207.11.14.00	- - - - - Of a thickness not exceeding 130 mm (ECSC)	3
7207.11.16.00	- - - - - Of a thickness exceeding 130 mm (ECSC)	3
7207.11.90.00	- - - Forged	4
7207.12	*- - Other, of rectangular (other than square) cross-section:*	
7207.12.10.00	- - - Rolled or obtained by continuous casting (ECSC)	3
7207.12.90.00	- - - Forged	4
7207.19	*- - Other:*	
	- - - Of circular or polygonal cross-section:	
	- - - - Rolled or obtained by continuous casting:	

H.S. Code Number	Description	Import Duty
7207.19.11.00	- - - - - Of free-cutting steel (ECSC)	6
	- - - - - *Other:*	
7207.19.14.00	- - - - - - Obtained by continuous casting (ECSC)	4
7207.19.16.00	- - - - - - Other (ECSC)	4
7207.19.19.00	- - - - Forged	5
	- - - *Blanks for angles, shapes and sections:*	
7207.19.31.00	- - - - Rolled or obtained by continuous casting (ECSC)	4
7207.19.39.00	- - - - Forged	5
7207.19.90.00	- - - Other	3
7207.20	*- Containing by weight 0.25% or more of carbon:*	
	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	
	- - - Rolled or obtained by continuous casting:	
7207.20.11.00	- - - - Of free-cutting steel (ECSC)	3
	- - - - *Other, containing by weight:*	
7207.20.15.00	- - - - - 0.25% or more but less than 0.6% of carbon (ECSC)	3
7207.20.17.00	- - - - - 0.6% or more of carbon (ECSC)	3
7207.20.19.00	- - - Forged	4
	- - Other, of rectangular (other than square) cross-section:	
7207.20.32.00	- - - Rolled or obtained by continuous casting (ECSC)	3
7207.20.39.00	- - - Forged	4
	- - Of circular or polygonal cross-section:	
	- - - Rolled or obtained by continuous casting:	
7207.20.51.00	- - - - Of free-cutting steel (ECSC)	6
	- - - - *Other:*	
7207.20.55.00	- - - - - Containing by weight 0.25% or more but less than 0.6% of carbon (ECSC)	4
7207.20.57.00	- - - - - Containing by weight 0.6% or more of carbon (ECSC)	4
7207.20.59.00	- - - Forged	5
	- - Blanks for angles, shapes and sections:	
7207.20.71.00	- - - Rolled or obtained by continuous casting (ECSC)	4
7207.20.79.00	- - - Forged	5
7207.20.90.00	- - Other	3

H.S. Code Number	Description	Import Duty
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:**	
7208.10.00.00	- In coils, not further worked than hot-rolled, with patterns in relief (ECSC)	4
	- Other, in coils, not further worked than hot-rolled, pickled:	
7208.25.00.00	- - Of a thickness of 4.75 mm or more	4
7208.26.00.00	- - Of a thickness of 3mm or more but less than 4.75 mm	4
7208.27.00.00	- - Of a thickness of less than 3 mm	4
	- Other, in coils, not further worked than hot- rolled:	
7208.36.00.00	- - Of a thickness exceeding 10 mm (ECSC)	1.3
7208.37	*- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:*	
7208.37.10.00	- - - Intended for re-rolling (ECSC)	4
7208.37.90.00	- - - Other (ECSC)	4
7208.38	*- - Of a thickness of 3 mm or more but less than 4.75 mm:*	
7208.38.10.00	- - - Intended for re-rolling (ECSC)	4
7208.38.90.00	- - - Other (ECSC)	4
7208.39	*- - Of a thickness of less than 3 mm:*	
7208.39.10.00	- - - Intended for re-rolling (ECSC)	4
7208.39.90.00	- - - Other (ECSC)	4
7208.40	*- Not in coils, not further worked than hot-rolled, with patterns in relief:*	
7208.40.10.00	- - Of a thickness of 2 mm or more (ECSC)	5
7208.40.90.00	- - Of a thickness of less than 2 mm (ECSC)	4
	- Other, not in coils, not further worked than hot-rolled:	
7208.51	*- - Of a thickness exceeding 10 mm:*	
7208.51.10.00	- - - Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm (ECSC)	4
	- - - Other, of a thickness:	
7208.51.30.00	- - - - Exceeding 20 mm (ECSC)	3
7208.51.50.00	- - - - Exceeding 15 mm but not exceeding 20 mm (ECSC)	5
	- - - - Exceeding 10 mm but not exceeding15 mm, of a width of:	
7208.51.91.00	- - - - - 2,050 mm or more (ECSC)	5

H.S. Code Number	Description	Import Duty
7208.51.99.00	- - - - - Less than 2,050 mm (ECSC)	5
7208.52	*- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:*	
7208.52.10.00	- - - Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm (ECSC)	4
	- - - Other, of a width of:	
7208.52.91.00	- - - - 2,050 mm or more (ECSC)	5
7208.52.99.00	- - - - Less than 2,050 mm (ECSC)	5
7208.53	*- - Of a thickness of 3 mm or more but less than 4.75 mm:*	
7208.53.10.00	- - - Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of 4 mm or more (ECSC)	1.3
7208.53.90.00	- - - Other (ECSC)	1.5
7208.54	*- - Of a thickness of less than 3 mm:*	
7208.54.10.00	- - - Of a thickness of 2 mm or more (ECSC)	5
7208.54.90.00	- - - Of a thickness of less than 2 mm (ECSC)	4
7208.90	*- Other:*	
7208.90.10.00	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	5
7208.90.90.00	- - Other	5
72.09	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:**	
	- In coils, not further worked than cold-rolled (cold-reduced):	
7209.15.00.00	- - Of a thickness of 3 mm or more (ECSC)	5
7209.16	*- - Of a thickness exceeding 1 mm but less than 3mm:*	
7209.16.10.00	- - - "Electrical" (ECSC)	5
7209.16.90.00	- - - Other (ECSC)	4
7209.17	*- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:*	
7209.17.10.00	- - - "Electrical" (ECSC)	5
7209.17.90.00	- - - Other (ECSC)	5
7209.18	*- - Of a thickness of less than 0.5 mm:*	
7209.18.10.00	- - - "Electrical" (ECSC)	5
	- - - Other:	

H.S. Code Number	Description	Import Duty
7209.18.91.00	- - - - Of a thickness of 0.35 mm or more but less than 0.5 mm (ECSC)	5
7209.18.99.00	- - - - Of a thickness of less than 0.35 mm (ECSC)	5
	- Not in coils, not further worked than cold-rolled (cold-reduced):	
7209.25.00.00	- - Of a thickness of 3 mm or more (ECSC)	5
7209.26	*- - Of a thickness exceeding 1 mm but less than 3 mm:*	
7209.26.10.00	- - - "Electrical" (ECSC)	5
7209.26.90.00	- - - Other (ECSC)	4
7209.27	*- - Of a thickness exceeding 0.5 mm or more but not exceeding 1mm:*	
7209.27.10.00	- - - "Electrical" (ECSC)	5
7209.27.90.00	- - - Other (ECSC)	5
7209.28	*- - Of a thickness of less than 0.5 mm:*	
7209.28.10.00	- - - "Electrical" (ECSC)	5
7209.28.90.00	- - - Other (ECSC)	5
7209.90	*- Other:*	
7209.90.10.00	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	5
7209.90.90.00	- - Other	5
72.10	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:**	
	- Plated or coated with tin:	
7210.11	*- - Of a thickness of 0.5 mm or more:*	
7210.11.10.00	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.5
7210.11.90.00	- - - Other	1.5
7210.12	*- - Of a thickness of less than 0.5 mm:*	
	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square):	
7210.12.11.00	- - - - Tinplate (ECSC)	1.5
7210.12.19.00	- - - - Other (ECSC)	1.5
7210.12.90.00	- - - Other	1.5
7210.20	*- Plated or coated with lead, including terne-plate:*	

H.S. Code Number	Description	Import Duty
7210.20.10.00	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.5
7210.20.90.00	- - Other	1.5
7210.30	*- Electrolytically plated or coated with zinc:*	
7210.30.10.00	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.6
7210.30.90.00	- - Other	1.5
	- Otherwise plated or coated with zinc:	
7210.41	*- - Corrugated:*	
7210.41.10.00	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.6
7210.41.90.00	- - - Other	1.5
7210.49	*- - Other:*	
7210.49.10.00	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.6
7210.49.90.00	- - - Other	1.5
7210.50	*- Plated or coated with chromium oxides or with chromium and chromium oxides:*	
7210.50.10.00	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.5
7210.50.90.00	- - Other	1.5
	- Plated or coated with aluminium:	
7210.61	*- - Plated or coated with aluminium-zinc alloys:*	
7210.61.10.00	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.5
7210.61.90.00	- - - Other	1.5
7210.69	*- - Other:*	
7210.69.10.00	- - - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) (ECSC)	1.5
7210.69.90.00	- - - Other	1.5
7210.70	*- Painted, varnished or coated with plastics:*	
	- - Not further worked than surface-treated or simply cut into shapes other than rectangular (including square):	
7210.70.31.00	- - - Tinplate and products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished (ECSC)	1.5
7210.70.39.00	- - - Other (ECSC)	1.5

H.S. Code Number	Description	Import Duty
7210.70.90.00	- - Other	1.5
7210.90	*- Other:*	
7210.90.10.00	- - Silvered, gilded, platinum-plated or enamelled	1.5
	- - Other:	
	- - - Not further worked than surface-treated, including cladding, or simply cut into shapes other than rectangular (including square):	
7210.90.31.00	- - - - Clad (ECSC)	1.5
7210.90.33.00	- - - - Tinned and printed (ECSC)	1.5
7210.90.38.00	- - - - Other (ECSC)	1.5
7210.90.90.00	- - - Other	1.5
72.11	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:**	
	- Not further worked than hot-rolled:	
7211.13.00.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief (ECSC)	4
7211.14	*- - Other, of a thickness of 4.75 mm or more:*	
7211.14.10.00	- - - Of a width exceeding 500 mm (ECSC)	4
7211.14.90.00	- - - Of a width not exceeding 500 mm (ECSC)	5
7211.19	*- - Other:*	
7211.19.10.00	- - - Of a width exceeding 500 mm (ECSC)	4
7211.19.90.00	- - - Of a width not exceeding 500 mm (ECSC)	5
	- Not further worked than cold-rolled (cold-reduced):	
7211.23	*- - Containing by weight less than 0.25% of carbon:*	
7211.23.10.00	- - - Of a width exceeding 500 mm (ECSC)	5
	- - - Of a width not exceeding 500 mm:	
7211.23.51.00	- - - - In coils intended for the manufacture of tinplate (ECSC)	5
	- - - - Other:	
7211.23.91.00	- - - - - "Electrical"	5
7211.23.99.00	- - - - - Other	5
7211.29	*- - Other:*	
7211.29.20.00	- - - Of a width exceeding 500 mm (ECSC)	4

H.S. Code Number	Description	Import Duty
	- - - Of a width not exceeding 500 mm:	
7211.29.50.00	- - - - Containing by weight 0.25% or more but less than 0.6% of carbon	5
7211.29.90.00	- - - - Containing by weight 0.6% or more of carbon	5
7211.90	*- Other:*	
	- - Of a width exceeding 500 mm:	
7211.90.11.00	- - - Not further worked than surface-treated (ECSC)	5
7211.90.19.00	- - - Other	5
7211.90.90.00	- - Of a width not exceeding 500 mm	5
72.12	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:**	
7212.10	*- Plated or coated with tin:*	
7212.10.10.00	- - Tinplate, not further worked than surface-treated (ECSC)	5
	- - Other:	
	- - - Of a width exceeding 500 mm:	
7212.10.91.00	- - - - Not further worked than surface-treated (ECSC)	5
7212.10.93.00	- - - - Other	5
7212.10.99.00	- - - Of a width not exceeding 500 mm	5
7212.20	*- Electrolytically plated or coated with zinc:*	
	- - Of a width exceeding 500 mm:	
7212.20.11.00	- - - Not further worked than surface-treated (ECSC)	5
7212.20.19.00	- - - Other	5
7212.20.90.00	- - Of a width not exceeding 500 mm	5
7212.30	*- Otherwise plated or coated with zinc:*	
	- - Of a width exceeding 500 mm:	
7212.30.11.00	- - - Not further worked than surface-treated (ECSC)	5
7212.30.19.00	- - - Other	5
7212.30.90.00	- - Of a width not exceeding 500 mm	5
7212.40	*- Painted, varnished or coated with plastics:*	
7212.40.10.00	- - Tinplate, not further worked than varnished (ECSC)	1.5
	- - Other:	
	- - - Of a width exceeding 500 mm:	

H.S. Code Number	Description	Import Duty
7212.40.91.00	- - - - Not further worked than surface-treated (ECSC)	0
7212.40.93.00	- - - - Other	0
	- - - Of a width not exceeding 500 mm:	
7212.40.95.00	- - - - Plated or coated with chromium oxides or with chromium and chromium oxides, varnished	1.6
7212.40.98.00	- - - - Other	1.6
7212.50	*- Otherwise plated or coated:*	
	- - Of a width exceeding 500 mm:	
7212.50.10.00	- - - Silvered, gilded, platinum-plated or enamelled	5
	- - - Not further worked than surface-treated:	
7212.50.31.00	- - - - Lead coated (ECSC)	5
7212.50.51.00	- - - - Other (ECSC)	5
7212.50.58.00	- - - Other	5
	- - Of a width not exceeding 500 mm:	
7212.50.75.00	- - - Plated or coated with copper	5
7212.50.91.00	- - - Plated or coated with chromium or nickel	5
	- - - Plated or coated with aluminium:	
7212.50.93.00	- - - - Plated or coated with aluminium-zinc alloys	5
7212.50.97.00	- - - - Other	5
7212.50.99.00	- - - Other	5
7212.60	*- Clad:*	
	- - Of a width exceeding 500 mm:	
7212.60.11.00	- - - Not further worked than surface- treated (ECSC)	5
7212.60.19.00	- - - Other	5
	- - Of a width not exceeding 500 mm:	
	- - - Not further worked than surface-treated:	
7212.60.91.00	- - - - Hot-rolled, not further worked than clad (ECSC)	5
7212.60.93.00	- - - - Other	5
7212.60.99.00	- - - Other	5
72.13	**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:**	
7213.10.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process (ECSC)	1.5

H.S. Code Number	Description	Import Duty
7213.20.00.00	- Other, of free-cutting steel (ECSC)	1.8
	- Other:	
7213.91	*- - Of circular cross-section measuring less than 14 mm in diameter:*	
7213.91.10.00	- - - Of a type used for concrete reinforcement (ECSC)	1.5
7213.91.20.00	- - - Of a type for tyre cord (ECSC)	1.5
	- - - Other:	
7213.91.41.00	- - - - Containing by weight 0.06% or less of carbon (ECSC)	1.5
7213.91.49.00	- - - - Containing by weight more than 0.06% but less than 0.25% of carbon (ECSC)	1.5
7213.91.70.00	- - - - Containing by weight 0.25% or more but not more than 0.75% of carbon (ECSC)	1.5
7213.91.90.00	- - - - Containing by weight more than 0.75% of carbon (ECSC)	1.5
7213.99	*- - Other:*	
7213.99.10.00	- - - Containing by weight less than 0.25% of carbon (ECSC)	1.5
7213.99.90.00	- - - Containing by weight 0.25% or more of carbon (ECSC)	1.5
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:**	
7214.10.00.00	- Forged	1.5
7214.20.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling (ECSC)	1.3
7214.30.00.00	- Other, of free-cutting steel (ECSC)	1.8
	- Other:	
7214.91	*- - Of rectangular (other than square) cross-section:*	
7214.91.10.00	- - - Containing by weight less than 0.25% of carbon (ECSC)	1.3
7214.91.90.00	- - - Containing by weight 0.25% or more of carbon (ECSC)	1.3
7214.99	*- - Other:*	
	- - - Containing by weight less than 0.25% of carbon:	
7214.99.10.00	- - - - Of a type used for concrete reinforcement (ECSC)	1.3
	- - - - Other, of circular cross-section measuring in diameter:	
7214.99.31.00	- - - - - 80 mm or more (ECSC)	1.3
7214.99.39.00	- - - - - Less than 80 mm (ECSC)	1.3

H.S. Code Number	Description	Import Duty
7214.99.50.00	- - - - Other (ECSC)	1.3
	- - - Containing by weight 0.25% or more but less than 0.6% of carbon:	
	- - - - Of a circular cross-section measuring in diameter:	
7214.99.61.00	- - - - - 80 mm or more (ECSC)	1.3
7214.99.69.00	- - - - - Less than 80 mm (ECSC)	1.3
7214.99.80.00	- - - - Other (ECSC)	1.3
7214.99.90.00	- - - Other, containing by weight 0.6% or more of carbon (ECSC)	1.3
72.15	**Other bars and rods of iron or non-alloy steel:**	
7215.10.00.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	1.8
7215.50	*- Other, not further worked than cold-formed or cold-finished:*	
	- - Containing by weight less than 0.25% of carbon:	
7215.50.11.00	- - - Of rectangular (other than square) cross-section	1.5
7215.50.19.00	- - - Other	1.5
7215.50.30.00	- - Containing by weight 0.25% or more but less than 0.6% of carbon	1.5
7215.50.90.00	- - Containing by weight 0.6% or more of carbon	1.6
7215.90	*- Other:*	
7215.90.10.00	- - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	1.1
7215.90.90.00	- - Other	1.5
72.16	**Angles, shapes and sections of iron or non-alloy steel:**	
7216.10.00.00	- U, I or H sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of less than 80 mm (ECSC)	1.3
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm:	
7216.21.00.00	- - L sections (ECSC)	1.3
7216.22.00.00	- - T sections (ECSC)	1.3
	- U, I or H sections, not further worked than hot- rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216.31	*- - U sections:*	

H.S. Code Number	Description	Import Duty
	- - - Of a height of 80 mm or more but not exceeding 220 mm:	
7216.31.11.00	- - - - With parallel flange faces (ECSC)	1.3
7216.31.19.00	- - - - Other (ECSC)	1.3
	- - - Of a height exceeding 220 mm:	
7216.31.91.00	- - - - With parallel flange faces (ECSC)	1.3
7216.31.99.00	- - - - Other (ECSC)	1.3
	- - I sections:	
	- - - Of a height of 80 mm or more but not exceeding 220 mm:	
7216.32.11.00	- - - - With parallel flange faces (ECSC)	4
7216.32.19.00	- - - - Other (ECSC)	4
	- - - Of a height exceeding 220 mm:	
7216.32.91.00	- - - - With parallel flange faces (ECSC)	4
7216.32.99.00	- - - - Other (ECSC)	4
7216.33	*- - H sections:*	
7216.33.10.00	- - - Of a height of 80 mm or more but not exceeding 180 mm (ECSC)	4
7216.33.90.00	- - - Of a height exceeding 180 mm (ECSC)	4
7216.40	*- L or T sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of 80 mm or more:*	
7216.40.10.00	- - L sections (ECSC)	1.3
7216.40.90.00	- - T sections (ECSC)	1.3
7216.50	*- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:*	
7216.50.10.00	- - With a cross-section which is capable of being enclosed in a square the side of which is 80 mm (ECSC)	1.3
	- - Other:	
7216.50.91.00	- - - Bulb flats (ECSC)	1.3
7216.50.99.00	- - - Other (ECSC)	1.3
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.61	*- - Obtained from flat-rolled products:*	
7216.61.10.00	- - - C, L, U, Z, omega or open-ended sections	1.5
7216.61.90.00	- - - Other	1.5
7216.69.00.00	- - Other	1.5

H.S. Code Number	Description	Import Duty
	- Other:	
7216.91	*-- Cold-formed or cold-finished from flat-rolled products:*	
7216.91.10.00	--- Profiled (ribbed) sheets	1.5
	--- Other:	
	---- Plated or coated with zinc, of a thickness of:	
7216.91.30.00	----- Less than 2.5 mm	1.5
7216.91.50.00	----- 2.5 mm or more	1.5
7216.91.90.00	---- Other	1.5
7216.99	*-- Other:*	
7216.99.10.00	--- Hot-rolled, hot-drawn or extruded, not further worked than clad	1.1
7216.99.90.00	--- Other	1.5
72.17	**Wire of iron or non-alloy steel:**	
7217.10	*- Not plated or coated, whether or not polished:*	
	-- Containing by weight less than 0.25% of carbon:	
7217.10.10.00	-- With a maximum cross-sectional dimension of less than 0.8 mm	5
	-- With a maximum cross-sectional dimension of 0.8 mm or more:	
7217.10.31.00	--- Containing indentations, ribs, grooves or other deformations produced during the rolling process	5
7217.10.39.00	--- Other	5
7217.10.50.00	-- Containing by weight 0.25% or more but less than 0.6% of carbon	5
7217.10.90.00	-- Containing by weight 0.6% or more of carbon	5
7217.20	*- Plated or coated with zinc:*	
	-- Containing by weight less than 0.25% of carbon:	
7217.20.10.00	-- With a maximum cross-sectional dimension of less than 0.8 mm	1.6
7217.20.30.00	-- With a maximum cross-sectional dimension of 0.8 mm or more	1.6
7217.20.50.00	-- Containing by weight 0.25% or more but less than 0.6% of carbon	5
7217.20.90.00	-- Containing by weight 0.6% or more of carbon	5

H.S. Code Number	Description	Import Duty
7217.30	*- Plated or coated with other base metals:*	
	- - Containing by weight less than 0.25% of carbon:	
	- - - With a maximum cross-sectional dimension of less than 0.8mm:	
7217.30.11.00	- - - Copper-coated	5
7217.30.19.00	- - - Other	5
	- - - With a maximum cross-sectional dimension of 0.8 mm or more:	
7217.30.31.00	- - - - Copper-coated	5
7217.30.39.00	- - - - Other	5
7217.30.50.00	- - Containing by weight 0.25% or more but less than 0.6% of carbon	5
7217.30.90.00	- - Containing by weight 0.6% or more of carbon	5
7217.90	*- Other:*	
	- - Containing by weight less than 0.25% of carbon:	
7217.90.10.00	- - - With a maximum cross-sectional dimension of less than 0.8mm	5
7217.90.30.00	- - - With a maximum cross-sectional dimension of 0.8 mm or more	5
7217.90.50.00	- - Containing by weight 0.25% or more but less than 0.6% of carbon	5
7217.90.90.00	- - Containing by weight 0.6% or more of carbon	5
	III. STAINLESS STEEL	
72.18	**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:**	
7218.10.00.00	- Ingots and other primary forms (ECSC)	3
	- Other:	
7218.91	*- - Of rectangular (including square) cross-section:*	
	- - - Rolled or obtained by continuous casting:	
7218.91.11.00	- - - - Containing by weight 2.5% or more of nickel (ECSC)	3
7218.91.19.00	- - - - Containing by weight less than 2.5% of nickel (ECSC)	3
7218.91.90.00	- - - Forged	4
7218.99	*- - Other:*	

H.S. Code Number	Description	Import Duty
	- - - Of square cross-section:	
7218.99.11.00	- - - - Rolled or obtained by continuous casting (ECSC)	6
7218.99.19.00	- - - - Forged	4
	- - - Other:	
7218.99.20.00	- - - - Rolled or obtained by continuous casting (ECSC)	6
	- - - - Forged:	
7218.99.91.00	- - - - - Of circular or polygonal cross-section	6
7218.99.99.00	- - - - - Other	4
72.19	**Flat-rolled products of stainless steel, of a width of 600 mm or more:**	
	- Not further worked than hot-rolled, in coils:	
7219.11.00.00	- - Of a thickness exceeding 10 mm (ECSC)	6
7219.12	*- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:*	
7219.12.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	1.8
7219.12.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	1.8
7219.13	*- - Of a thickness of 3 mm or more but less than 4.75 mm:*	
7219.13.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.13.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
7219.14	*- - Of a thickness of less than 3 mm:*	
7219.14.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.14.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
	- Not further worked than hot-rolled, not in coils:	
7219.21	*- - Of a thickness exceeding 10 mm:*	
7219.21.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.21.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
7219.22	*- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:*	
7219.22.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.22.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
7219.23.00.00	- - Of a thickness of 3 mm or more but less than 4.75 mm (ECSC)	6
7219.24.00.00	- - Of a thickness of less than 3 mm (ECSC)	6

H.S. Code Number	Description	Import Duty
	- Not further worked than cold-rolled (cold-reduced):	
7219.31.00.00	- - Of a thickness of 4.75 mm or more (ECSC)	6
7219.32	*- - Of a thickness of 3 mm or more but less than 4.75 mm:*	
7219.32.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.32.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
7219.33	*- - Of a thickness exceeding 1 mm but less than 3 mm:*	
7219.33.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.33.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
7219.34	*- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:*	
7219.34.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.34.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
7215.35	*- - Of a thickness of less than 0.5 mm:*	
7219.35.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7219.35.90.00	- - - Containing by weight less than 2.5% of nickel (ECSC)	6
7219.90	*- Other:*	
7219.90.10.00	- - Not further worked than surface-treated, including cladding, or simply cut into shapes other than rectangular (including square) (ECSC)	6
7219.90.90.00	- - Other	6
72.20	**Flat-rolled products of stainless steel, of a width of less than 600 mm:**	
	- Not further worked than hot-rolled:	
7220.11.00.00	- - Of a thickness of 4.75 mm or more (ECSC)	6
7220.12.00.00	- - Of a thickness of less than 4.75 mm (ECSC)	6
7220.20	*- Not further worked than cold-rolled (cold-reduced):*	
7220.20.10.00	- - Of a width exceeding 500 mm (ECSC)	6
	- - Of a width not exceeding 500 mm:	
	- - - Of a thickness of 3 mm or more, containing by weight:	
7220.20.31.00	- - - - 2.5% or more of nickel	6
7220.20.39.00	- - - - Less than 2.5% of nickel	6
	- - - Of a thickness exceeding 0.35 mm but less than 3 mm, containing by weight:	
7220.20.51.00	- - - - 2.5% or more of nickel	6

H.S. Code Number	Description	Import Duty
7220.20.59.00	- - - - Less than 2.5% of nickel	6
	- - - Of a thickness not exceeding 0.35 mm, containing by weight:	
7220.20.91.00	- - - - 2.5% or more of nickel	6
7220.20.99.00	- - - - Less than 2.5% of nickel	6
7220.90	*- Other:*	
	- - Of a width exceeding 500 mm:	
7220.90.11.00	- - - Not further worked than surface-treated, including cladding (ECSC)	6
7220.90.19.00	- - - Other	6
	- - Of a width not exceeding 500 mm:	
	- - - Not further worked than surface-treated, including cladding:	
7220.90.31.00	- - - - Hot-rolled, not further worked than clad (ECSC)	6
7220.90.39.00	- - - - Other	6
7220.90.90.00	- - - Other	6
72.21	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel :**	
7221.00.10.00	- Containing by weight 2.5% or more of nickel (ECSC)	6
7221.00.90.00	- Containing by weight less than 2.5% of nickel (ECSC)	6
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	*- - Of circular cross-section:* *- - - Of a diameter of 80 mm or more, containing by weight:*	
7222.11.11.00	- - - - 2.5% or more of nickel (ECSC)	6
7222.11.19.00	- - - - Less than 2.5% of nickel (ECSC)	6
	- - - Of a diameter of 25 mm or more but less than 80 mm, containing by weight:	
7222.11.21.00	- - - - 2.5% or more of nickel (ECSC)	6
7222.11.29.00	- - - - Less than 2.5% of nickel (ECSC)	6
	- - - Of a diameter of less than 25 mm, containing by weight:	
7222.11.91.00	- - - - 2.5% or more of nickel (ECSC)	6

H.S. Code Number	Description	Import Duty
7222.11.99.00	- - - - Less than 2.5% of nickel (ECSC)	6
7222.19	*- - Other:*	
7222.19.10.00	- - - Containing by weight 2.5% or more of nickel (ECSC)	6
7222.19.90.00	- - - Contining by weight less than 2.5% of nickel (ECSC)	6
7222.20	*- Bars and rods, not further worked than cold-formed or cold-finished:*	
	- - Of circular cross-section:	
	- - - Of a diameter of 80 mm or more, containing by weight:	
7222.20.11.00	- - - - 2.5% or more of nickel	6
7222.20.19.00	- - - - Less than 2.5% of nickel	6
	- - - Of a diameter of 25 mm or more but less than 80 mm, containing by weight:	
7222.20.21.00	- - - - 2.5% or more of nickel	6
7222.20.29.00	- - - - Less than 2.5% of nickel	6
	- - - Of a diameter of less than 25 mm, containing by weight:	
7222.20.31.00	- - - - 2.5% or more of nickel	6
7222.20.39.00	- - - - Less than 2.5% of nickel	6
	- - Other, containing by weight:	
7222.20.81.00	- - - 2.5% or more of nickel	6
7222.20.89.00	- - - Less than 2.5% of nickel	6
7222.30	*- Other bars and rods:*	
7222.30.10.00	- - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5
	- - Forged containing by weight:	
7222.30.51.00	- - - 2.5% or more of nickel	6
7222.30.91.00	- - - Less than 2.5% of nickel	6
7222.30.98.00	- - Other	6
7222.40	*- Angles, shapes and sections:*	
7222.40.10.00	- - Not further worked than hot-rolled, hot-drawn or extruded (ECSC)	1.8
	- - Other:	
7222.40.30.00	- - - Hot-rolled,, hot-drawn or extruded, not further worked than clad (ECSC)	1.5
	- - - Other:	

H.S. Code Number	Description	Import Duty
	- - - - *Not further worked than cold-formed or cold-finished:*	
7222.40.91.00	- - - - - Obtained from flat-rolled products	1.8
7222.40.93.00	- - - - - Other	1.8
7222.40.99.00	- - - - Other	1.8
72.23	**Wire of stainless steel:**	
	- Containing by weight 2.5% or more of nickel:	
7223.00.11.00	- - Containing by weight 28% or more but not more than 31% of nickel and 20% or more but not more than 22% of chromium	6
7223.00.19.00	- - Other	6
	- Containing by weight less than 2.5% of nickel:	
7223.00.91.00	- - Containing by weight 13% or more but not more than 25% of chromium and 3.5 but not more than 6% of aluminium	6
7223.00.99.00	- - Other	6
	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:**	
7224.10.00.00	- Ingots and other primary forms (ECSC)	3
7224.90	*- Other:*	
	- - Of rectangular (including square) cross-section:	
	- - - Hot-rolled or obtained by continuous casting:	
	- - - - The width measuring less than twice the thickness:	
7224.90.01.00	- - - - - Of high-speed steel (ECSC)	3
7224.90.05.00	- - - - - Containing by weight not more than 0.7% of carbon, 0.5% or more but not more than 1.2% of manganese and 0.6% or more but not more than 2.3% of silicon; containing by weight 0.0008% or more of boron with any other element less than the minimum content referred to in Note 1 f) to this Chapter (ECSC)	3
7224.90.08.00	- - - - - Other (ECSC)	3
7224.90.15.00	- - - - Other (ECSC)	3

H.S. Code Number	Description	Import Duty
7224.90.19.00	- - - Forged	4
	- - Other:	
	- - - Hot-rolled or obtained by continuous casting:	
7224.90.31.00	- - - - Containing by weight not less than 0.9% but not more than 1.15% of carbon, not less than 0.5% but not more than 2% of chromium and, if present, not more than 0.5% molybdenum (ECSC)	6
7224.90.39.00	- - - - Other (ECSC)	6
	- - - Forged:	
7224.90.91.00	- - - - Of circular or polygonal cross-section	6
7224.90.99.00	- - - - Other	4
72.25	**Flat-rolled products of other alloy steel, of a width of 600 mm or more:**	
	- Of silicon-electrical steel:	
7225.11.00.00	- - Grain-oriented (ECSC)	6
7225.19	*- - Other:*	
7225.19.10.00	- - - Hot-rolled (ECSC)	6
7225.19.90.00	- - - Cold-rolled (ECSC)	6
7225.20	*- Of high-speed steel:*	
7225.20.20.00	- - Not further worked than rolled; not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular(including squares) (ECSC)	6
7225.20.90.00	- - Other	6
7225.30.00.00	- Other, not further worked than hot-rolled, in coils (ECSC)	6
7225.40	*- Other, not further worked than hot-rolled, not in coils:*	
7225.40.20.00	- - Of a thickness exceeding 15 mm (ECSC)	6
7225.40.50.00	- - Of a thickness of 4.75 mm or more but not exceeding 15 mm (ECSC)	6
7225.40.80.00	- - Of a thickness less than 4.75 mm (ECSC)	6
7225.50.00.00	- Other, not further worked than cold-rolled (cold-reduced) (ECSC)	6
	- Other:	
7225.91	*- - Electrolytically plated or coated with zinc:*	

H.S. Code Number	Description	Import Duty
7225.91.10.00	- - - Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square) (ECSC)	6
7225.91.90.00	- - - Other	6
7225.92	*- - Otherwise plated or coated with zinc:*	
7225.92.10.00	- - - Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square) (ECSC)	6
7225.92.90.00	- - - Other	6
7225.99	*- - Other:*	
7225.99.10.00	- - - Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square) (ECSC)	6
7225.99.90.00	- - - Other	6
72.26	**Flat-rolled products of other alloy steel, of a width of less than 600 mm:**	
	- Of silicon-electric steel:	
7226.11	*- - Grain-oriented:*	
7226.11.10.00	- - - Of a width exceeding 500 mm (ECSC)	6
7226.11.90.00	- - - Of a width not exceeding 500 mm	6
7226.19	*- - Other:*	
7226.19.10.00	- - - Not further worked than hot-rolled (ECSC)	6
	- - - Other:	
7226.19.30.00	- - - - Of a width exceeding 500 mm (ECSC)	6
7226.19.90.00	- - - - Of a width not exceeding 500 mm	6
7226.20	*- Of high-speed steel:*	
7226.20.20.00	- - Not further worked than hot-rolled; of a width not exceeding 500 mm, hot-rolled not further worked than clad; of a width exceeding 500 mm, not further worked than cold-rolled (cold-reduced) or not further worked than surface-treated, including cladding (ECSC)	6
7226.20.80.00	- - Other	6
	- Other:	
7226.91	*- - Not further worked than hot-rolled (ECSC):*	
7226.91.10.00	- - - Of a thickness of 4.75 mm or more	6

H.S. Code Number	Description	Import Duty
7226.91.90.00	- - - Of a thickness of less than 4.75 mm	6
7226.92	*- - Not further worked than cold-rolled (cold-reduced):*	
7226.92.10.00	- - - Of a width exceeding 500 mm (ECSC)	6
7226.92.90.00	- - - Of a width not exceeding 500 mm	6
7226.93	*- - Electrolytically plated or coated with zinc:*	
7226.93.20.00	- - - Of a width not exceeding 500 mm, hot-rolled, not further worked than clad; of a width exceeding 500 mm, not further worked than surface-treated, including cladding (ECSC)	6
7226.93.80.00	- - - Other	6
7226.94	*- - Otherwise plated or coated with zinc:*	
7226.94.20.00	- - - Of a width not exceeding 500 mm, hot-rolled, not further worked than clad; of a width exceeding 500 mm, not further worked than surface-treated, including cladding (ECSC)	6
7226.94.80.00	- - - Other	6
7226.99	*- - Other:*	
7226.99.20.00	- - - Of a width not exceeding 500 mm, hot-rolled, not further worked than clad; of a width exceeding 500 mm, not further worked than surface-treated, including cladding (ECSC)	6
7226.99.80.00	- - - Other	6
72.27	**Bars and rods, hot-rolled in irregularly wound coils, of other alloy steel:**	
7227.10.00.00	- Of a high speed steel (ECSC)	6
7227.20.00.00	- Of silico-manganese steel (ECSC)	6
7227.90	*- Other:*	
7227.90.10.00	- - Containing by weight 0.0008% or more of boron with any other element less than the minimum content referred to in note 1 (f) to this Chapter (ECSC)	6
7227.90.50.00	- - Containing by weight 0.9% or more but not more than 1.15% of carbon, 0.5% or more but not more than 2% of chromium and, if present, not more than 0.5% of molybdenum (ECSC)	6
7227.90.95.00	- - Other (ECSC)	6

H.S. Code Number	Description	Import Duty
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	*- Bars and rods, of high speed steel:*	
7228.10.10.00	- - Not further worked than hot-rolled, hot-drawn or extruded (ECSC)	6
	- - Other:	
7228.10.30.00	- - - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	6
7228.10.50.00	- - - Forged	6
7228.10.90.00	- - - Other	6
7228.20	*- Bars and rods, of silico-manganese steel:*	
	- - Not further worked than hot-rolled, hot-drawn or extruded:	
7228.20.11.00	- - - Of rectangular (other than square) cross-section, rolled on four faces (ECSC)	6
7228.20.19.00	- - - Other (ECSC)	6
	- - Other:	
7228.20.30.00	- - - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5
7228.20.60.00	- - - Other	6
7228.30	*- Other bars and rods, not further worked than hot-rolled, hot- drawn or extruded:*	
7228.30.20.00	- - Of tool steel (ECSC)	6
	- - Containing by weight 0 .9% or more but not more than 1.15% of carbon, 0.5% or more but not more than 2% of chromium and, if present, not more than 0.5% of molybdenum:	
7228.30.41.00	- - - Of circular cross-section of a diameter of 80 mm or more (ECSC)	6
7228.30.49.00	- - - Other (ECSC)	6
	- - Other:	
	- - - Of circular cross-section, of a diameter of:	
7228.30.61.00	- - - - 80 mm or more (ECSC)	6
7228.30.69.00	- - - - Less than 80 mm (ECSC)	6
7228.30.70.00	- - - Of rectangular (other than square) cross-section, rolled on four faces (ECSC)	6
7228.30.89.00	- - - Other (ECSC)	6

H.S. Code Number	Description	Import Duty
7228.40	*- Other bars and rods, not further worked than forged:*	
7228.40.10.00	- - Of tool steel	6
7228.40.90.00	- - Other	6
7228.50	*- Other bars and rods, not further worked than cold-formed or cold-finished:*	
7228.50.20.00	- - Of tool steel	6
7228.50.40.00	- - Containing by weight 0.9% or more but not more than 1.15% of carbon, 0.5% or more but not more than 2% of chromium and, if present, not more than 0.5% of molybdenum	6
	- - *Other:*	
	- - - *Of circular cross-section, of a diameter of:*	
7228.50.61.00	- - - - 80 mm or more	6
7228.50.69.00	- - - - Less than 80 mm	6
7228.50.70.00	- - - Of rectangular (other than square) cross-section, rolled on four faces	6
7228.50.89.00	- - - Other	6
7228.60	*- Other bars and rods:*	
7228.60.10.00	- - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5
	- - *Other:*	
7228.60.81.00	- - - Of tool steel	6
7228.60.89.00	- - - Other	6
7228.70	*- Angles, shapes and sections:*	
7228.70.10.00	- - Not further worked than hot-rolled, hot-drawn or extruded (ECSC)	6
	- - *Other:*	
7228.70.31.00	- - - Hot-rolled, hot-drawn or extruded, not further worked than clad (ECSC)	5
	- - - *Other:*	
7228.70.91.00	- - - - Not further worked than cold-formed or cold-finished	6
7228.70.99.00	- - - - Other	6
7228.80	*- Hollow drill bars and rods:*	
7228.80.10.00	- - Of alloy steel (ECSC)	6
7228.80.90.00	- - Of non-alloy steel (ECSC)	4

H.S. Code Number	Description	Import Duty
72.29	**Wire of other alloy steel:**	
7229.10.00.00	- Of high speed steel	6
7229.20.00.00	- Of silico-manganese steel	6
7229.90	*- Other:*	
7229.90.50.00	- - Containing by weight 0.9% or more but not more than 1.15% of carbon, 0.5% or more but not more than 2% of chromium and, if present, not more than 0.5% of molybdenum	6
7229.90.90.00	- - Other	6

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 l (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.

H.S. Code Number	Description	Import Duty
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:**	
7301.10.00.00	- Sheet piling (ECSC)	4.4
7301.20.00.00	- Angles, shapes and sections	4.1
73.02	**Railway or tramway track, construction material of iron or steel, the following: rails, check-rails and rack-rails, switch blades, crossings 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 specialised for jointing or fixing rails:**	
7302.10	*- Rails:*	
7302.10.10.00	- - Current-conducting, with parts of non-ferrous metal	1.7
	- - Other:	
	- - - New:	
7302.10.31.00	- - - - Of a weight per m of 20 kg or more (ECSC)	1.3
7302.10.39.00	- - - - Of a weight per m of less than 20 kg (ECSC)	1.3
7302.10.90.00	- - - Used (ECSC)	0.8
7302.20.00.00	- Sleepers (cross-ties) (ECSC)	3.8
7302.30.00.00	- Switch-blades, crossing frogs, point rods and other crossing pieces	4.9
7302.40	*- Fish-plates and sole plates:*	
7302.40.10.00	- - Rolled (ECSC)	3.8
7302.40.90.00	- - Other	5.1
7302.90	*- Other:*	
7302.90.10.00	- - Check-rails (ECSC)	3.8

H.S. Code Number	Description	Import Duty
7302.90.30.00	- - Rail clips, bedplates and ties	4.9
7302.90.90.00	- - Other	4.9
73.03	**Tubes, pipes and hollow profiles, of cast iron:**	
7303.00.10.00	- Tubes and pipes of a kind used in pressure systems	5.8
7303.00.90.00	- Other	5.8
73.04	**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:**	
7304.10	*- Line pipe of a kind used for oil or gas pipelines:*	
7304.10.10.00	- - Of an external diameter not exceeding 168.3 mm	10
7304.10.30.00	- - Of an external diameter exceeding 168.3 mm, but not exceeding 406.4 mm	10
7304.10.90.00	- - Of an external diameter exceeding 406.4 mm	10
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304.21.00.00	- - Drill pipe	2.9
7304.29	*- - Other:*	
7304.29.11.00	- - - Of an external diameter not exceeding 406.4 mm	10
7304.29.19.00	- - - Of an external diameter exceeding 406.4 mm	10
	- Other, of circular cross-section, of iron or non-alloy steel:	
7304.31	*- - Cold-drawn or cold-rolled (cold-reduced):*	
7304.31.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - - Other:	
7304.31.91.00	- - - - Precision tubes	10
7304.31.99.00	- - - - Other	10
7304.39	*- - Other:*	
7304.39.10.00	- - - Unworked, straight and of uniform wall- thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	9
	- - - Other:	
7304.39.20.00	- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - - - Other:	

H.S. Code Number	Description	Import Duty
7304.39.30.00	- - - - - Of an external diameter exceeding 421 mm and of a wall-thickness exceeding 10.5 mm	9
	- - - - - *Other:*	
	- - - - - - *Threaded or threadable tubes (gas pipe):*	
7304.39.51.00	- - - - - - - Plated or coated with zinc	10
7304.39.59.00	- - - - - - - Other	10
	- - - - - - *Other, of an external diameter:*	
7304.39.91.00	- - - - - - - Not exceeding 168.3 mm	10
7304.39.93.00	- - - - - - - Exceeding 168.3 mm, but not exceeding 406.4 mm	10
7304.39.99.00	- - - - - - - Exceeding 406.4 mm	10
	- Other, of circular cross-section, of stainless steel:	
7304.41	*- - Cold-drawn or cold-rolled (cold-reduced):*	
7304.41.10.00	- - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
7304.41.90.00	- - - Other	10
7304.49	*- - Other:*	
7304.49.10.00	- - - Unworked, straight and of uniform wall-thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	9
	- - - *Other:*	
7304.49.30.00	- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - - - *Other:*	
7304.49.91.00	- - - - - Of an external diameter not exceeding 406.4 mm	10
7304.49.99.00	- - - - - Of an external diameter exceeding 406.4 mm	10
	- Other, of circular cross-section, of other alloy steel:	
7304.51	*- - Cold-drawn or cold-rolled (cold-reduced):*	
	- - - *Straight and of uniform wall-thickness, of alloy steel containing by weight not less than 0.9% but not more than 1.15% of carbon, not less than 0.5% but not more than 2% of chromium and, if present, not more than 0.5% of molybdenum of a length:*	
7304.51.11.00	- - - - Not exceeding 4.5 m	9
7304.51.19.00	- - - - Exceeding 4.5 m	10
	- - - *Other:*	

H.S. Code Number	Description	Import Duty
7304.51.30.00	- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - - - *Other:*	
7304.51.91.00	- - - - - Precision tubes	10
7304.51.99.00	- - - - - Other	10
7304.59	- - *Other:*	
7304.59.10.00	- - - Unworked, straight and of uniform wall- thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	9
	- - *Other, straight and of uniform wall-thickness, of alloy steel containing by weight not less than 0.9% but not more than 1.15% of carbon, not less than 0.5% but not more than 2% of chromium and, if present, not more than 0.5% of molybdenum of a length:*	
7304.59.31.00	- - - - Not exceeding 4.5 m	9
7304.59.39.00	- - - - Exceeding 4.5 m	10
	- - - *Other:*	
7304.59.50.00	- - - - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - - - *Other:*	
7304.59.91.00	- - - - - Of an external diameter not exceeding 168.3 mm	10
7304.59.93.00	- - - - - Of an external diameter exceeding 168.3 mm but not exceeding 406.4 mm	10
7304.59.99.00	- - - - - Of an external diameter exceeding 406.4 mm	10
7304.90	- *Other:*	
7304.90.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
7304.90.90.00	- - Other	10
73.05	**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:**	
	- *Line pipe of a kind used for oil or gas pipelines:*	
7305.11.00.00	- - Longitudinally submerged arc welded	10
7305.12.00.00	- - Other, longitudinally welded	10
7305.19.00.00	- - Other	10

H.S. Code Number	Description	Import Duty
7305.20	*- Casing of a kind used in drilling for oil or gas:*	
7305.20.10.00	- - Longitudinally welded	10
7305.20.90.00	- - Other	10
	- Other, welded:	
7305.31.00.00	- - Longitudinally welded	10
7305.39.00.00	- - Other	10
7305.90.00.00	- Other	10
73.06	**Other tubes and pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:**	
7306.10	*- Line pipe of a kind used for oil or gas pipelines:*	
	- - Longitudinally welded, of an external diameter of:	
7306.10.11.00	- - - Not more than 168.3 mm	10
7306.10.19.00	- - - More than 168.3 mm, but not more than 406.4 mm	10
7306.10.90.00	- - Spirally welded	10
7306.20.00.00	- Casing and tubing of a kind used in drilling for oil or gas	10
7306.30	*- Other, welded, of circular cross-section, of iron or non-alloy steel:*	
7306.30.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - Other:	
	- - - Precision tubes, with a wall thickness:	
7306.30.21.00	- - - - Not exceeding 2 mm	10
7306.30.29.00	- - - - Exceeding 2 mm	10
	- - - Other :	
	- - - - Threaded or threadable tubes (gas pipe):	
7306.30.51.00	- - - - - Plated or coated with zinc	10
7306.30.59.00	- - - - - Other	10
	- - - - Other, of an external diameter:	
	- - - - - Not exceeding 168.3 mm:	
7306.30.71.00	- - - - - - Plated or coated with zinc	10
7306.30.78.00	- - - - - - Other	10
7306.30.90.00	- - - - - Exceeding 168.3 mm but not exceeding 406.4 mm	10

H.S. Code Number	Description	Import Duty
7306.40	*- Other, welded, of circular cross-section, of stainless steel:*	
7306.40.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - Other:	
7306.40.91.00	- - - Cold-drawn or cold-rolled (cold-reduced)	10
7306.40.99.00	- - - Other	10
7306.50	*- Other, welded, of circular cross-section, of other alloy steel:*	
7306.50.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - Other:	
7306.50.91.00	- - - Precision tubes	10
7306.50.99.00	- - - Other	10
7306.60	*- Other, welded, of non-circular cross-section:*	
7306.60.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - Other:	
	- - - Of rectangular (including square) cross- section, with a wall-thickness:	
7306.60.31.00	- - - - Not exceeding 2 mm	10
7306.60.39.00	- - - - Exceeding 2 mm	10
7306.60.90.00	- - - Of other sections	10
7306.90.00.00	- Other	10
73.07	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:**	
	- Cast fittings:	
7307.11	*- - Of non-malleable cast iron:*	
7307.11.10.00	- - - Of a kind used in pressure systems	6.2
7307.11.90.00	- - - Other	6.2
7307.19	*- - Other:*	
7307.19.10.00	- - - Of malleable cast iron	6.2
7307.19.90.00	- - - Other	6.2
	- Other, of stainless steel:	
7307.21.00.00	- - Flanges	6.2

H.S. Code Number	Description	Import Duty
7307.22	*- - Threaded elbows, bends and sleeves:*	
7307.22.10.00	- - - Sleeves	6.2
7307.22.90.00	- - - Elbows and bends	6.2
7307.23	*- - Butt welding fittings:*	
7307.23.10.00	- - - Elbows and bends	6.2
7307.23.90.00	- - - Other	6.2
7307.29	*- - Other:*	
7307.29.10.00	- - - Threaded	6.2
7307.29.30.00	- - - For welding	6.2
7307.29.90.00	- - - Other	6.2
	- Other:	
7307.91.00.00	- - Flanges	6.2
7307.92	*- - Threaded elbows, bends and sleeves:*	
7307.92.10.00	- - - Sleeves	6.2
7307.92.90.00	- - - Elbows and bends	6.2
7307.93	*- - Butt welding fittings:*	
	- - - With greatest external diameter not exceeding 609.6 mm:	
7307.93.11.00	- - - - Elbows and bends	6.2
7307.93.19.00	- - - - Other	6.2
	- - - With greatest external diameter exceeding 609.6 mm:	
7307.93.91.00	- - - - Elbows and bends	6.2
7307.93.99.00	- - - - Other	6.2
7307.99	*- - Other:*	
7307.99.10.00	- - - Threaded	6.2
7307.99.30.00	- - - For welding	6.2
7307.99.90.00	- - - Other	6.2
73.08	**Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and 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:**	

H.S. Code Number	Description	Import Duty
7308.10.00.00	- Bridges and bridge-sections	4.1
7308.20.00.00	- Towers and lattice masts	4.1
7308.30.00.00	- Doors, windows and their frames and thresholds for doors	4.1
7308.40	*- Equipment for scaffolding, shuttering, propping or pitpropping:*	
7308.40.10.00	- - Mine supports	4.1
7308.40.90.00	- - Other	4.1
7308.90	*- Other:*	
7308.90.10.00	- - Weirs, sluices, lock-gates, landing stages, fixed docks and other maritime and waterway structures	4.1
	- - Other:	
	- - - Solely or principally of sheet:	
7308.90.51.00	- - - - Panels comprising two walls of profiled (ribbed) sheet with an insulating core	4.1
7308.90.59.00	- - - - Other	4.1
7308.90.99.00	- - - Other	4.1
73.09	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:**	
7309.00.10.00	- For gases (other than compressed or liquified gas)	3.9
	- For liquids:	
7309.00.30.00	- - Lined or heat-insulated	3.9
	- - Other, of a capacity:	
7309.00.51.00	- - - Exceeding 100 000 litres	2.2
7309.00.59.00	- - - Not exceeding 100 000 litres	3.9
7309.00.90.00	- For solids	3.9
73.10	**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not heat-insulated, but not fitted with mechanical or thermal equipment:**	
7310.10.00.00	- Of a capacity of 50 litres or more	4.8
	- Of a capacity of less than 50 litres:	
7310.21	*- - Cans which are to be closed by soldering or crimping:*	

H.S. Code Number	Description	Import Duty
7310.21.11.00	- - - Cans of a kind used for preserving food	4.9
7310.21.91.00	- - - Cans of a kind used for preserving drink	4.9
	- - - Other, with a wall thickness of:	
7310.21.91.00	- - - - Less than 0.5 mm	4.9
7310.21.99.00	- - - - 0.5 mm or more	4.9
7210.29	*- - Other:*	
7310.29.10.00	- - - With a wall thickness of less than 0.5 mm	4.9
7310.29.90.00	- - - With a wall thickness of 0.5 mm or more	4.9
73.11	**Containers for compressed or liquefied gas, of iron or steel:**	
7311.00.10.00	- Seamless	4.9
	- Other, of a capacity of:	
7311.00.91.00	- - Less than 1 000 litres	4.9
7311.00.99.00	- - 1 000 litres or more	4.9
73.12	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:**	
7312.10	*- Stranded wire, ropes and cables:*	
7312.10.10.00	- - With fittings attached, or made up into articles, for use in civil aircraft	0
	- - Other:	
7312.10.30.00	- - - Of stainless steel	5.6
	- - - Other, with a maximum cross-sectional dimension:	
	- - - - Not exceeding 3 mm:	
7312.10.51.00	- - - - - Plated or coated with copper-zinc alloys (brass)	5.6
7312.10.59.00	- - - - - Other	5.6
	- - - - Exceeding 3 mm:	
	- - - - - Stranded wire:	
7312.10.71.00	- - - - - - Not coated	5.6
	- - - - - - Coated:	
7312.10.75.00	- - - - - - - Plated or coated with zinc	5.6
7312.10.79.00	- - - - - - - Other	5.6
	- - - - - Ropes and cables (including locked coil ropes):	

H.S. Code Number	Description	Import Duty
	------ *Not coated or only plated or coated with zinc, with a maximum cross-sectional dimension:*	
7312.10.82.00	------- Exceeding 3 mm but not exceeding 12 mm	5.6
7312.10.84.00	------- Exceeding 12 mm but not exceeding 24 mm	5.6
7312.10.86.00	------- Exceeding 24 mm but not exceeding 48 mm	5.6
7312.10.88.00	------- Exceeding 48 mm	5.6
7312.10.99.00	------ Other	5.6
7312.90	*- Other:*	
7312.90.10.00	-- With fittings attached or made up into articles for use in civil aircraft	0
7312.90.90.00	-- Other	5.6
73.13 00.00.00	**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**	9
73.14	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:**	
	- Woven cloth:	
7314.12.00.00	-- Endless bands, for machinery, of stainless steel	6.2
7314.13.00.00	-- Other endless bands for machinery	6.2
7314.14.00.00	-- Other woven cloth, of stainless steel	6.2
7314.19	*-- Other:*	
7314.19.00.10	--- Wire mesh for the reinforcement of concrete	6.2
7314.19.00.90	--- Other	6.2
7314.20	*- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more:*	
	-- Of ribbed wire:	
7314.20.10.10	--- Wire mesh for the re-enforcement of concrete	6.2
7314.20.10.90	--- Other	6.2
	-- Other:	
7314.20.90.10	--- Wire mesh for the re-enforcement of concrete	6.2
7314.20.90.90	--- Other	6.2
	- Other grill, netting and fencing, welded at the intersection:	

H.S. Code Number	Description	Import Duty
7314.31.00.00	- - Plated or coated with zinc	6.2
7314.39.00.00	- - Other	6.2
	- Other cloth, grill, netting and fencing:	
7314.41	*- - Plated or coated with zinc:*	
7314.41.10.00	- - - Hexagonal netting	6.2
7314.41.90.00	- - - Other	6.2
7314.42	*- - Coated with plastics:*	
7314.42.10.00	- - - Hexagonal netting	6.2
7314.42.90.00	- - - Other	6.2
7314.49.00.00	- - Other	6.2
7314.50.00.00	- Expanded metal	5.1
73.15	**Chain and parts thereof, of iron or steel:**	
	- Articulated link chain and parts thereof:	
7315.11	*- - Roller chain:*	
7315.11.10.00	- - - Of a kind used for cycles and motor cycles	4.6
7315.11.90.00	- - - Other	4.6
7315.12.00.00	- - Other chain	4.6
7315.19.00.00	- - Parts	4.6
7315.20.00.00	- Skid chain	4.6
	- Other chain:	
7315.81.00.00	- - Stud-link	4.6
7315.82	*- - Other, welded link:*	
7315.82.10.00	- - - The constituent material of which has a maximum cross-sectional dimension of 16 mm or less	4.6
7315.82.90.00	- - - The constituent material of which has a maximum cross-sectional dimension of more than 16 mm	4.6
7315.89.00.00	- - Other	4.6
7315.90.00.00	- Other parts	4.6
73.16 00.00.00	**Anchors, grapnels and parts thereof, of iron or steel**	5.8

H.S. Code Number	Description	Import Duty
73.17	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:**	
7317.00.10.00	- Drawing pins	4.6
	- Other:	
	- - Cold-pressed from wire:	
7317.00.20.00	- - - Nails in strips or coils	4.6
7317.00.40.00	- - - Nails of steel containing by weight 0.5% or more of carbon, hardened	4.6
	- - - Other:	
7317.00.61.00	- - - - Plated or coated with zinc	4.6
7317.00.69.00	- - - - Other	4.6
7317.00.90.00	- - Other	4.6
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:	
7318.11.00.00	- - Coach screws	6.5
7318.12	*- - Other wood screws:*	
7318.12.10.00	- - - Of stainless steel	6.5
7318.12.90.00	- - - Other	6.5
7318.13.00.00	- - Screw hooks and screw rings	6.5
7318.14	*- - Self-tapping screws:*	
7318.14.10.00	- - - Of stainless steel	3.7
	- - - Other:	
7318.14.91.00	- - - - Spaced-thread screws	3.7
7318.14.99.00	- - - - Other	3.7
7318.15	*- - Other screws and bolts, whether or not with their nuts or washers:*	
7318.15.10.00	- - - Screws, turned from bars, rods, profiles, or wire, of solid section, of a shank thickness not exceeding 6 mm	5.3
	- - - Other:	
7318.15.20.00	- - - - For fixing railway track construction material	6.5

H.S. Code Number	Description	Import Duty
	---- *Other:*	
	----- *Without heads:*	
7318.15.30.00	------ Of stainless steel	6.5
	------ *Other, with a tensile strength:*	
7318.15.41.00	------- Of less than 800 MPa	6.5
7318.15.49.00	------- Of 800 MPa or more	6.5
	----- *With heads:*	
	------ *Slotted and cross-recessed screws:*	
7318.15.51.00	------- Of stainless steel	6.5
7318.15.59.00	------- Other	6.5
	------ *Hexagon socket head screws:*	
7318.15.61.00	------- Of stainless steel	6.5
7318.15.69.00	------- Other	6.5
	------ *Hexagon bolts:*	
7318.15.70.00	------- Of stainless steel	6.5
	------- *Other, with a tensile strength:*	
7318.15.81.00	-------- Of less than 800 MPa	6.5
7318.15.89.00	-------- Of 800 MPa or more	6.5
7318.15.90.00	------ Other	6.5
7318.16	-- *Nuts:*	
7318.16.10.00	--- Turned from bars, rods, profiles, or wire of solid section, of a hole diameter not exceeding 6 mm	5.3
	--- *Other:*	
7318.16.30.00	---- Of stainless steel	6.5
	---- *Other:*	
7318.16.50.00	----- Self-locking nuts	6.5
	----- *Other, with an inside diameter:*	
7318.16.91.00	------ Not exceeding 12 mm	6.5
7318.16.99.00	------ Exceeding 12 mm	6.5
7318.19.00.00	-- Other	6.5
	- *Non-threaded articles:*	
7318.21.00.00	-- Spring washers and other lock washers	6.2
7318.22.00.00	-- Other washers	6.2

H.S. Code Number	Description	Import Duty
7318.23.00.00	- - Rivets	6.2
7318.24.00.00	- - Cotters and cotter-pins	6.2
7318.29.00.00	- - Other	6.2
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:**	
7319.10.00.00	- Sewing, darning or embroidery needles	2.7
7319.20.00.00	- Safety pins	5.1
7319.30.00.00	- Other pins	5.1
7319.90.00.00	- Other	4.4
73.20	**Springs and leaves for springs, of iron or steel:**	
7320.10	*- Leaf-springs and leaves therefor:*	
	- - Hot-worked:	
7320.10.11.00	- - - Laminated springs and leaves therefor	4.9
7320.10.19.00	- - - Other	4.9
7320.10.90.00	- - Other	4.9
7320.20	*- Helical springs:*	
7320.20.20.00	- - Hot-worked	4.9
	- - Other:	
7320.20.81.00	- - - Coil compression springs	4.9
7320.20.85.00	- - - Coil tension springs	4.9
7320.20.89.00	- - - Other	4.9
7320.90	*- Other:*	
7320.90.10.00	- - Flat spiral springs	4.9
7320.90.30.00	- - Disc springs	4.9
7320.90.90.00	- - Other	4.9
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:	

H.S. Code Number	Description	Import Duty
7321.11	- - *For gas fuel or for both gas and other fuels:*	
7321.11.10.00	- - - With oven, including separate ovens	4.9
7321.11.90.00	- - - Other	4.9
7321.12.00.00	- - For liquid fuel	4.9
7321.13.00.00	- - For solid fuel	4.9
	- *Other appliances:*	
7321.81	- - *For gas fuel or for both gas and other fuels:*	
7321.81.10.00	- - - With exhaust outlet	4.9
7321.81.90.00	- - - Other	4.9
7321.82	- - *For liquid fuel:*	
7321.82.10.00	- - - With exhaust outlet	4.9
7321.82.90.00	- - - Other	4.9
7321.83.00.00	- - For solid fuel	4.9
7321.90.00.00	- Parts	4.9
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:*	
7322.11.00.00	- - Of cast iron	5.6
7322.19.00.00	- - Other	5.6
7322.90	- *Other:*	
7322.90.10.00	- - Air heaters and hot air distributors (excluding parts thereof), for use in civil aircraft	0
7322.90.90.00	- - Other	5.6
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:**	
7323.10.00.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5.6
	- *Other:*	
7323.91.00.00	- - Of cast iron, not enamelled	5.6

H.S. Code Number	Description	Import Duty
7323.92.00.00	- - Of cast iron, enamelled	5.6
7323.93	- - *Of stainless steel:*	
7323.93.10.00	- - - Articles for table use	5.6
7323.93.90.00	- - - Other	5.6
7323.94	- - *Of iron (other than cast iron) or steel, enamelled:*	
7323.94.10.00	- - - Articles for table use	5.6
7323.94.90.00	- - - Other	5.6
7323.99	- - *Other:*	
7323.99.10.00	- - - Articles for table use	5.6
	- - - *Other:*	
7323.99.91.00	- - - - Varnished or painted	5.6
7323.99.99.00	- - - - Other	5.6
73.24	**Sanitary ware and parts thereof, of iron or steel:**	
7324.10	- *Sinks and wash basins, of stainless steel:*	
7324.10.10.00	- - For use in civil aircraft	0
7324.10.90.00	- - Other	5.1
	- *Baths:*	
7324.21.00.00	- - Of cast iron, whether or not enamelled	5.6
7324.29.00.00	- - Other	5.6
7324.90	- *Other, including parts:*	
7324.90.10.00	- - Sanitary ware (excluding parts thereof), for use in civil aircraft	0
7324.90.90.00	- - Other	5.6
73.25	**Other cast articles of iron or steel:**	
7325.10	- *Of non-malleable cast iron:*	
7325.10.50.00	- - Surface and valve boxes	4.1
	- - *Other:*	
7325.10.92.00	- - - For sewage, water, etc., systems	4.1
7325.10.99.00	- - - Other	4.1
	- *Other:*	
7325.91.00.00	- - Grinding balls and similar articles for mills	5.3

H.S. Code Number	Description	Import Duty
7325.99	*- - Other:*	
7325.99.10.00	- - - Of malleable cast iron	4.1
7325.99.90.00	- - - - Other	5.3
73.26	**Other articles of iron or steel:**	
	- Forged or stamped, but not further worked:	
7326.11.00.00	- - Grinding balls and similar articles for mills	5.3
7326.19	*- - Other:*	
7326.19.10.00	- - - Open-die forged	5.3
7326.19.90.00	- - - Other	5.3
7326.20	*- Articles of iron or steel wire:*	
7326.20.10.00	- - For use in civil aircraft	0
	- - Other:	
7326.20.30.00	- - - Small cages and aviaries	5.3
7326.20.50.00	- - - Wire baskets	5.3
7326.20.90.00	- - - Other	5.3
7326.90	*- Other:*	
7326.90.10.00	- - Snuff boxes, cigarette cases, cosmetic and powder boxes and cases, and similar pocket articles	5.3
7326.90.30.00	- - Ladders and steps	5.3
7326.90.40.00	- - Pallets and similar platforms for handling goods	5.3
7326.90.50.00	- - Reels for cables, piping and the like	5.3
7326.90.60.00	- - Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	5.3
7326.90.70.00	- - Perforated buckets and similar articles of sheet used to filter water at the entrance to drains	5.3
7326.90.80.00	- - Connectors for optical fibre cables	5.3
	- - Other articles of iron or steel:	
7326.90.91.00	- - - Open-die forged	5.3
7326.90.93.00	- - - Closed-die forged	5.3
7326.90.95.00	- - - Sintered	5.3
7326.90.97.00	- - - Other	5.3

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:
   (a) **REFINED COPPER**
   Metal containing at least 99.85% by weight of copper; or
   Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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	1.0
Zr Zirconium	0.3
Other elements*, each	0.3

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

(b) **COPPER ALLOYS**
Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:
   (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
   (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **MASTER ALLOYS**
Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as deoxidants, de sulphurising agents or for similar uses in the metallurgy of non ferrous metals.
However, copper phosphides (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 28.48.

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

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or 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 No. 74.03.

(e) **PROFILES**
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de scaling), provided that they have not thereby assumed the character 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 No. 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 6mm.

(g) **PLATES, SHEETS, STRIP AND FOIL**
Flat surfaced products (other than the unwrought products of heading No. 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 a rectangular (including square) shape with a thickness not exceeding one tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 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, treaded, 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 BASED 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 SILVER)**
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 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.

H.S. Code Number	Description	Import Duty
74.01	**Copper mattes; cement copper (precipitated copper):**	
7401.10.00.00	- Copper mattes	0
7401.20.00.00	- Cement copper (precipitated copper)	0
74.02 00.00.00	**Unrefined copper; copper anodes for electrolytic refining**	0
74.03	**Refined copper and copper alloys, unwrought:**	
	- Refined copper:	
7403.11.00.00	- - Cathodes and sections of cathodes	0
7403.12.00.00	- - Wire-bars	0
7403.13.00.00	- - Billets	0
7403.19.00.00	- - Other	0
	- *Copper alloys:*	
7403.21.00.00	- - Copper-zinc base alloys (brass)	0
7403.22.00.00	- - Copper-tin base alloys (bronze)	0
7403.23.00.00	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)	0
7403.29.00.00	- - Other copper alloys (other than master alloys of heading No. 74.05)	0
74.04	**Copper waste and scrap:**	
7404.00.10.00	- Of refined copper	0
	- Of copper alloys:	
7404.00.91.00	- - Of copper-zinc base alloys (brass)	0

H.S. Code Number	Description	Import Duty
7404.00.99.00	- - Other	0
74.05 00.00.00	**Master alloys of copper**	0
74.06	**Copper powders and flakes:**	
7406.10.00.00	- Powders of non-lamellar structure	1.4
7406.20.00.00	- Powders of lamellar structure; flakes	0
74.07	**Copper bars, rods and profiles:**	
7407.10.00.00	- Of refined copper	6
	- Of copper alloys:	
7407.21	*- - Of copper-zinc base alloys (brass):*	
7407.21.10.00	- - - Bars and rods	6
7407.21.90.00	- - - Profiles	6
7407.22	*- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver):*	
7407.22.10.00	- - - Of copper-nickel base alloys (cupro-nickel)	6
7407.22.90.00	- - - Of copper -nickel-zinc base alloys (nickel silver)	6
7407.29.00.00	- - Other	6
74.08	**Copper wire:**	
	- Of refined copper:	
7408.11.00.00	- - Of which the maximum cross-sectional dimension exceeds 6mm	4.8
7408.19	*- - Other:*	
7408.19.10.00	- - - Of which the maximum cross-sectional dimension exceeds 0.5 mm	2.5
7408.19.90.00	- - - Of which the maximum cross-sectional dimension does not exceed 0.5 mm	2.5
	- Of copper alloys:	
7408.21.00.00	- - Of copper-zinc base alloys (brass)	4.8
7408.22.00.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)	6
7408.29.00.00	- - Other	6

H.S. Code Number	Description	Import Duty
74.09	**Copper plates, sheets and strip, of a thickness exceeding0.15 mm:**	
	- Of refined copper:	
7409.11.00.00	- - In coils	6
7409.19.00.00	- - Other	6
	- Of copper-zinc base alloys (brass):	
7409.21.00.00	- - In coils	6
7409.29.00.00	- - Other	6
	- Of copper-tin base alloys (bronze):	
7409.31.00.00	- - In coils	6
7409.39.00.00	- - Other	6
7409.40	*- Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver):*	
7409.40.10.00	- - Of copper-nickel base alloys (cupro-nickel)	6
7409.40.90.00	- - Of copper-nickel-zinc base alloys (nickel silver)	6
7409.90.00.00	- Of other copper alloys	6
74.10	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:**	
	- Not backed:	
7410.11.00.00	- - Of refined copper	5.2
7410.12.00.00	- - Of copper alloys	6.5
	- Backed:	
7410.21.00.00	- - Of refined copper	5.2
7410.22.00.00	- - Of copper alloys	6.5
74.11	**Copper tubes and pipes:**	
7411.10	*- Of refined copper:*	
	- - Straight, of a wall-thickness:	
7411.10.11.00	- - - Exceeding 0.6 mm	6
7411.10.19.00	- - - Not exceeding 0.6 mm	6
7411.10.90.00	- - Other	6

H.S. Code Number	Description	Import Duty
	- Of copper alloys:	
7411.21	*- - Of copper-zinc base alloys (brass):*	
7411.21.10.00	- - - Straight	6
7411.21.90.00	- - - Other	6
7411.22.00.00	- - Of copper-nickel base alloys (cupro-nickel) or copper - nickel - zinc base alloys (nickel silver)	6
7411.29.00	- - Other	6
74.12	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves):**	
7412.10.00.00	- Of refined copper	6.5
7412.20.00.00	- Of copper alloys	6.5
74.13	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:**	
7413.00.10.00	- With fittings attached, for use in civil aircraft	0
	- Other:	
7413.00.91.00	- - Of refined copper	5.2
7413.00.99.00	- - Of copper alloys	6.5
74.14	**Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:**	
7414.20.00.00	- Cloth	6.5
7414.90.00.00	- Other	6.5
74.15	**Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw bolts, nuts, screw hooks, rivets, cotters, cotterpins, washers (including spring washers) and similar articles, of copper:**	
7415.10.00.00	- Nails and tacks, drawing pins, staples and similar articles	6.5
	- Other articles, not threaded:	
7415.21.00.00	- - Washers (including spring washers)	3
7415.29.00.00	- - Other	4.9
	- Other threaded articles:	

H.S. Code Number	Description	Import Duty
7415.31.00.00	- - Screws for wood	4.9
7415.32.00.00	- - Other screws; bolts and nuts	4.9
7415.39.00.00	- - Other	4.9
74.16 00.00.00	**Copper springs**	6.5
74.17 00.00.00	**Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper**	6.5
74.18	**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:**	
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418.11.00.00	- - Pot scourers and scouring or polishing pads, gloves and the like	4.9
7418.19.00.00	- - Other	4.9
7418.20.00.00	- Sanitary ware and parts thereof	4.9
74.19	**Other articles of copper:**	
7419.10.00.00	- Chain and parts thereof	4.9
	- Other:	
7419.91.00.00	- - Cast, moulded, stamped or forged, but not further worked	4.9
7419.99.00.00	- - Other	4.9

CHAPTER 75

NICKEL AND ARTICLES THEREOF

NOTE

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

(a) **BARS AND RODS**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals, rectangles (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 No. 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 No. 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 contents % 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 No. 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

H.S. Code Number	Description	Import Duty
75.01	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:**	
7501.10.00.00	- Nickel mattes	0
7501.20.00.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0
75.02	**Unwrought nickel:**	

H.S. Code Number	Description	Import Duty
7502.10.00.00	- Nickel, not alloyed	0
7502.20.00.00	- Nickel alloys	0
75.03	**Nickel waste and scrap:**	
7503.00.10.00	- Of nickel, not alloyed	0
7503.00.90.00	- Of nickel alloys	0
75.04 00.00.00	**Nickel powders and flakes**	0.5
75.05	**Nickel bars, rods, profiles and wire:**	
	- Bars, rods and profiles:	
7505.11.00.00	- - Of nickel, not alloyed	4.4
7505.12.00.00	- - Of nickel alloys	4.4
	- Wire:	
7505.21.00.00	- - Of nickel, not alloyed	4.4
7505.22.00.00	- - Of nickel alloys	4.4
75.06	**Nickel plates, sheets, strip and foil:**	
7506.10.00.00	- Of nickel, not alloyed	4.9
7506.20.00.00	- Of nickel alloys	4.9
75.07	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):**	
	- Tubes and pipes:	
7507.11.00.00	- - Of nickel, not alloyed	5.3
7507.12.00.00	- - Of nickel alloys	0
7507.20.00.00	- Tube or pipe fittings	3.8
75.08	**Other articles of nickel:**	
7508.10.00.00	- Cloth, grill and netting, of nickel wire	4.6

H.S. Code Number	Description	Import Duty
7508.90.00.00	- Other	4.6

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 of 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 No. 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 Nos. 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 long 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 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 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 No. 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

H.S. Code Number	Description	Import Duty
76.01	**Unwrought aluminium:**	2.5
7601.10.00.00	- Aluminium, not alloyed	6
7601.20	*- Aluminium alloys:*	
7601.20.10.00	- - Primary	2.5
	- - Secondary:	
7601.20.91.00	- - - In ingots or in liquid state	2.5

H.S. Code Number	Description	Import Duty
7601.20.99.00	- - - Other	2.5
76.02	**Aluminium waste and scrap:**	
	- *Waste:*	
7602.00.11.00	- - Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0.2 mm	0
7602.00.19.00	- - Other (including factory rejects)	0
7602.00.90.00	-Scrap	0
76.03	**Aluminium powders and flakes:**	
7603.10.00.00	- Powders of non-lamellar structure	5.3
7603.20.00.00	- Powders of lamellar structure; flakes	6.3
76.04	**Aluminium bars, rods and profiles:**	
7604.10	- *Of aluminium, not alloyed:*	
7604.10.10.00	- - Bars and rods	10
7604.10.90.00	- - Profiles	7.5
	- *Of aluminium alloys:*	
7604.21.00.00	- - Hollow profiles	7.5
7604.29	- - *Other:*	
7604.29.10.00	- - -Bars and rods	10
7604.29.90.00	- - - Profiles	7.5
76.05	**Aluminium wire:**	
	- *Of aluminium, not alloyed:*	
7605.11.00.00	- - Of which the maximum cross-sectional dimension exceeds 7mm	10

H.S. Code Number	Description	Import Duty
7605.19.00.00	- - Other	10
	- Of aluminium alloys:	
7605.21.00.00	- - of which the maximum cross-sectional dimension exceeds 7 mm	10
7605.29.00.00	- - Other	10
76.06	**Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm:**	
	- Rectangular (including square):	
7606.11	*- - Of aluminium not alloyed:*	
7606.11.10.00	- - - Painted, varnished or coated with plastics	10
	- - - Other, of a thickness of:	
7606.11.91.00	- - - - Less than 3 mm	10
7606.11.93.00	- - - - Not less than 3 mm but less than 6 mm	10
7606.11.99.00	- - - - Not less than 6 mm	10
7606.12	*- - Of aluminium alloys:*	
7606.12.10.00	- - - Strip for venetian blinds	10
	- - - Other:	
7606.12.50.00	- - - - Painted, varnished or coated with plastics	10
	- - - - Other, of a thickness of:	
7606.12.91.00	- - - - - Less than 3 mm	10
7606.12.93.00	- - - - - Not less than 3 mm but less than 6mm	10
7606.12.99.00	- - - - - Not less than 6 mm	10
	- Other:	
7606.91.00.00	- - Of aluminium, not alloyed	10
7606.92.00.00	- - Of aluminium alloys	10

H.S. Code Number	Description	Import Duty
76.07	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:**	
	- Not backed:	
7607.11	*- - Rolled but not further worked:*	
7607.11.10.00	- - - Of a thickness of less than 0.021 mm	10
7607.11.90.00	- - - Of a thickness of not less than 0.021 mm but not more than 0.2mm	10
7607.19	*- - Other:*	
7607.19.10.00	- - - Of a thickness of less than 0.021 mm	10
	- - - Of a thickness of not less than 0.021 mm but not more than 0.2mm:	
7607.19.91.00	- - - - Self-adhesive	10
7607.19.99.00	- - - - Other	10
7607.20	*- Backed:*	
7607.20.10.00	- - Of a thickness (excluding any backing) of less than 0.021 mm	10
	- - Of a thickness (excluding any backing) of not less than 0.021mm but not more than 0.2 mm:	
7607.20.91.00	- - - Self-adhesive	10
7607.20.99.00	- - - Other	10
76.08	**Aluminium tubes and pipes**	
7608.10	*- Of aluminium, not alloyed:*	
7608.10.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
7608.10.90.00	- - Other	10
7608.20	*- Of aluminium alloys:*	
7608.20.10.00	- - With attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - Other:	

H.S. Code Number	Description	Import Duty
7608.20.30.00	- - - Welded	10
	- - - *Other:*	
7608.20.91.00	- - - - Not further worked than extruded	10
7608.20.99.00	- - - - Other	10
76.09 00.00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)**	7
76.10	**Aluminium structures (excluding prefabricated buildings of heading No 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 plate. rods, profiles, tubes and the like, prepared for use in structures:**	
7610.10.00.00	- Doors, windows and their frames and thresholds for doors	7
7610.90	- *Other:*	
7610.90.10.00	- - Bridges and bridge sections, towers and lattice masts	7
7610.90.90.00	- - Other	7
76.11 00.00.00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**	7
76.12	**Aluminium casks, drums, cans, boxes and similar containers, (including rigid or collapsible tubular containers), for any material (other than compressed or liquified gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:**	
7612.10.00.00	- Collapsible tubular containers	7
7612.90	- *Other:*	
7612.90.10.00	- - Rigid tubular containers	7

H.S. Code Number	Description	Import Duty
761 2.90.20.00	- - Containers of a kind used for aerosols	7
7612.90	- - *Other, with a capacity of:*	
7612.90.91.00	- - - 50 litres or more	7
7612.90.98.00	- - - Less than 50 litres	7
76.13 00.00.00	**Aluminium containers for compressed or liquefied gas**	7
76.14	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:**	
7614.10.00.00	- With steel core	7
7614.90.00.00	- Other	7
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; sanitaryware and parts thereof, of aluminium:**	
	- *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:*	
7615.11.00.00	- - Pot scourers and scouring or polishing pads, gloves and the like	7
7615.19	- - *Other:*	
7615.19.10.00	- - - Cast	7
7615.19.90.00	- - - Other	7
7615.20.00.00	- Sanitary ware and parts thereof	7
76.16	**Other articles of aluminium:**	
7616.10.00.00	- Nails, tacks, staples (other than those of heading No 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	7
	- - *Other:*	

H.S. Code Number	Description	Import Duty
7616.91.00.00	- - Cloth, grill, netting and fencing, of aluminium wire	7
7616.99	- - *Other:*	
7616.99.10.00	- - - Cast	7
7616.99.90.00	- - - Other	7

CHAPTER 77

(Reserved for possible future use in the Harmonized System)

CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTE

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

(a) BARS AND RODS
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including flattened circles and "modified rectangles", of which two 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 No.78.01), coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
- of rectangular (including square) shape with a thickness not exceeding one tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 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 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

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	0.020
As	Arsenic	0.005
Bi	Bismuth	0.050
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.080
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

H.S. Code Number	Description	Import Duty
78.01	**Unwrought lead:**	
7801.10.00.00	- Refined lead	3.5
	- Other:	
7801.91.00.00	- - Containing by weight antimony as the principal other element	3.5
7801.99	*- - Other:*	
7801.99.10.00	- - - For refining, containing 0.02% or more by weight of silver (bullion lead)	0

H.S. Code Number	Description	Import Duty
	- - - Other:	
7801.99.91.00	- - - - Lead alloys	3.5
7801.99.99.00	- - - - Other	3.5
78.02 00.00.00	**Lead waste and scrap**	0
78.03 00.00.00	**Lead bars and rods, profiles and wire**	8
78.04	**Lead plates and sheets, strip and foil; lead powders and flakes:**	
	- Plates, sheets, strip and foil:	
7804.11.00.00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	8
7804.19.00.00	- - Other	8
7804.20.00.00	- Powders and flakes	2.2
78.05 00.00.00	**Lead tubes, pipes and tube and pipe fittings (for example, couplings, elbows, sleeves)**	9
78.06	**Other articles of lead:**	
7806.00.10.00	- Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials (Euratom)	6
7806.00.90.00	- Other	8

CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES

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 No.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 No. 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

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.

H.S. Code Number	Description	Import Duty
79.01	**Unwrought zinc:**	
	- Zinc, not alloyed:	
7901.11.00.00	- - Containing by weight 99.99% or more of zinc	3.5
7901.12	*- - Containing by weight less than 99.99% of zinc:*	
7901.12.10.00	- - - Containing by weight 99.95% or more but less than 99.99% of zinc	3.5
7901.12.30.00	- - - Containing by weight 98.5% or more but less than 99.95% of zinc	2.5
7901.12.90.00	- - - Containing by weight 97.5% or more but less than 98.5% of zinc	3.5
7901.20.00.00	- Zinc alloys	3.5
79.02 00.00.00	**Zinc waste and scrap**	0
79.03	**Zinc dust, powders and flakes:**	
7903.10.00.00	- Zinc dust	4.4
7903.90.00.00	- Other	4.4
79.04 00.00.00	**Zinc bars, rods, profiles and wire**	8

H.S. Code Number	Description	Import Duty
79.05 00.00.00	**Zinc plates, sheets, strip and foil**	8
79.06 00.00.00	**Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	8
79.07 00.00.00	**Other articles of zinc**	7

CHAPTER 80

TIN AND ARTICLES THEREOF

NOTE

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

(a) **BARS AND RODS**
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two 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 No.80.01), coiled or not, of solid rectangular (other than square) cross section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
- of rectangular (including square) shape with a thickness not exceeding one tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 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.

H.S. Code Number	Description	Import Duty
80.01	**Unwrought tin:**	
8001.10.00.00	- Tin, not alloyed	0
8001.20.00.00	- Tin alloys	0
80.02 00.00.00	**Tin waste and scrap**	0
80.03 00.00.00	**Tin bars, rods, profiles and wire**	3.2
80.04 00.00.00	**Tin plates, sheet and strip, of a thickness exceeding 0.2 mm**	2.5
#80.05 00.00.00	**Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes**	4
80.06 00.00.00	**Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)**	4.5
80.07 00.00.00	**Other articles of tin**	5.3

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.

H.S. Code Number	Description	Import Duty
81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap:**	
8101.10.00.00	- Powders	6
	- Other:	
8101.91	*- - Unwrought tungsten, including bars and rods obtained simply by sintering, waste and scrap:*	
8101.91.10.00	- - - Unwrought tungsten, including bars and rods obtained simply by sintering	6
8101.91.90.00	- - - Waste and scrap	6
8101.92.00.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	8
8101.93.00.00	- - Wire	8
8101.99.00.00	- - Other	10
81.02	**Molybdenum and articles thereof, including waste and scrap:**	
8102.10.00.00	- Powders	6
	- Other:	
8102.91	*- - Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap:*	
8102.91.10.00	- - - Unwrought molybdenum, including bars and rods obtained simply by sintering	5
8102.91.90.00	- - - Waste and scrap	5
8102.92.00.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	8
8102.93.00.00	- - Wire	8
8102.99.00.00	- - Other	10
81.03	**Tantalum and articles thereof, including waste and scrap:**	

H.S. Code Number	Description	Import Duty
8103.10	*- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders:*	
8103.10.10.00	- - Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0
8103.10.90.00	- - Waste and scrap	0
8103.90	*- Other:*	
8103.90.10.00	- - Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	4.4
8103.90.90.00	- - Other	5.8
81.04	**Mangnesium and articles thereof, including waste and scrap:**	
	- Unwrought magnesium:	
8104.11.00.00	- - Containing at least 99.8% by weight of magnesium	5.3
8104.19.00.00	- - Other	5.3
8104.20.00.00	- Waste and scrap	0
8104.30.00.00	- Raspings, turnings and granules, graded according to size; powders	5.3
8104.90.00.00	- Other	5.3
81.05	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:**	
8105.10	*- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders:*	
8105.10.10.00	- - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0
8105.10.90.00	- - Waste and scrap	0
8105.90.00.00	- Other	3.8
81.06	**Bismuth and articles thereof, including waste and scrap:**	
8106.00.10.00	- Unwrought bismuth; waste and scrap; powders	0
8106.00.90.00	- Other	3.5
81.07	**Cadmium and articles thereof, including waste and scrap:**	
8107.10	*- Unwrought cadmium; waste and scrap; powders:*	

H.S. Code Number	Description	Import Duty
8107.10.10.00	- - Unwrought cadmium; powders	4
8107.10.90.00	- - Waste and scrap	4
8107.90.00.00	- Other	6
81.08	**Titanium and articles thereof, including waste and scrap:**	
8108.10	*- Unwrought titanium; waste and scrap; powders:*	
8108.10.10.00	- - Unwrought titanium; powders	5
8108.10.90.00	- - Waste and scrap	5
8108.90	*- Other:*	
8108.90.10.00	- - Tubes and pipes, with attached fittings, suitable for conducting gases or liquids, for use in civil aircraft	0
	- - Other:	
8108.90.30.00	- - - Bars, rods, profiles and wire	7
8108.90.50.00	- - - Plates, sheets, strip and foil	7
8108.90.70.00	- - - Tubes and pipes	7
8108.90.90.00	- - - Other	7
81.09	**Zirconium and articles thereof, including waste and scrap:**	
8109.10	*- Unwrought zirconium; waste and scrap; powders:*	
8109.10.10.00	- - Unwrought zirconium; powders	5
8109.10.90.00	- -Waste and scrap	5
8109.90.00.00	- Other	9
81.10	**Antimony and articles thereof, including waste and scrap:**	
	- Unwrought antimony; waste and scrap; powders:	
8110.00.11.00	- - Unwrought antimony; powders	8
8110.00.19.00	- - Waste and scrap	8
8110.00.90.00	- Other	8
81.11	**Manganese and articles thereof, including waste and scrap:**	
	- Unwrought manganese; waste and scrap; powders:	
8111.00.11.00	- - Unwrought manganese; powders	4.5

H.S. Code Number	Description	Import Duty
8111.00.19.00	- - Waste and scrap	4.5
8111.00.90.00	- Other	6.5
81.12	**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:**	
	- Beryllium:	
8112.11	*- - Unwrought; waste and scrap; powders:*	
8112.11.10.00	- - - Unwrought; powders	1.8
8112.11.90.00	- - - Waste and scrap	1.8
8112.19.00.00	- - Other	3.8
8112.20	*- Chromium:*	
	- - Unwrought; waste and scrap; powders:	
8112.20.10.00	- - - Alloys containing more than 10% by weight of nickel	0
	- - - Other:	
8112.20.31.00	- - - - Unwrought; powders	5
8112.20.39.00	- - - - Waste and scrap	5
8112.20.90.00	- - Other	7
8112.30	*- Germanium:*	
8112.30.20.00	- - Unwrought; powders	4.5
8112.30.40.00	- - Waste and scrap	4.5
8112.30.90.00	- - Other	7
8112.40	*- Vanadium:*	
	- - Unwrought; waste and scrap; powders:	
8112.40.11.00	- - - Unwrought; powders	2.2
8112.40.19.00	- - - Waste and scrap	2.2
8112.40.90.00	- - Other	5.1
	- Other:	
8112.91	*- - Unwrought; waste and scrap; powders:*	
8112.91.10.00	- - - Hafnium (celtium)	3.5
	- - - Niobium (columbium); rhenium:	
8112.91.31.00	- - - - Unwrought; powders	5

H.S. Code Number	Description	Import Duty
8112.91.39.00	- - - - Waste and scrap	5
	- - - *Gallium; indium; thallium:*	
8112.91.50.00	- - - - Waste and scrap	2.2
	- - - - *Other:*	
8112.91.81.00	- - - - - Indium	2.2
8112.91.89.00	- - - - - Gallium; thallium	2.2
8112.99	- - *Other:*	
8112.99.10.00	- - - Hafnium (celtium)	7.5
8112.99.30.00	- - - Niobium (columbium); rhenium	9
8112.99.90.00	- - - Gallium; indium; thallium	3.8
81.13	**Cermets and articles thereof, including waste and scrap:**	
8113.00.20.00	- Unwrought	7.5
8113.00.40.00	- Waste and scrap	7.5
8113.00.90.00	- Other	7.5

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.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 No.84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
   Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10

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

H.S. Code Number	Description	Import Duty
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:**	
8201.10.00.00	- Spades and shovels	1.7
8201.20.00.00	- Forks	1.7
8201.30.00.00	- Mattocks, picks, hoes and rakes	4.4
8201.40.00.00	- Axes, bill hooks and similar hewing tools	1.7
8201.50.00.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	1.7
8201.60.00.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	1.7
8201.90.00.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	4.4
82.02	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):**	
8202.10.00.00	- Hand saws	5.8

H.S. Code Number	Description	Import Duty
8202.20.00.00	- Band saw blades	1.7
	- Circular saw blades (including slitting or slotting saw blades):	
8202.31.00.00	- - With working part of steel	2.7
8202.39.00.00	- - Other, including parts	6.2
8202.40.00.00	- Chain saw blades	1.7
	- Other saw blades:	
8202.91.00.00	- - Straight saw blades, for working metal	6.2
8202.99	*- - Other:*	
	- - - With working part of steel:	
8202.99.11.00	- - - - For working metal	2.7
8202.99.19.00	- - - - For working other materials	2.7
8202.99.90.00	- - - With working part of other materials	2.7
82.03	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe- cutters, bolt croppers, perforating punches and similar hand tools:**	
8203.10.00.00	- Files, rasps and similar tools	3.8
8203.20	*- Pliers (including cutting pliers), pincers, tweezers and similar tools:*	
8203.20.10.00	- - Tweezers	4.9
8203.20.90.00	- - Other	4.9
8203.30.00.00	- Metal cutting shears and similar tools	4.9
8203.40.00.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	4.9
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:	
8204.11.00.00	- - Non-adjustable	4.9
8204.12.00.00	- - Adjustable	4.9
8204.20.00.00	- Interchangeable spanner-sockets, with or without handles	4.9

H.S. Code Number	Description	Import Duty
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 frame-works:**	
8205.10.00.00	- Drilling, threading or tapping tools	4.6
8205.20.00.00	- Hammers and sledge hammers	4.6
8205.30.00.00	- Planes, chisels, gouges and similar cutting tools for working wood	4.6
8205.40.00.00	- Screwdrivers	4.6
	- Other hand tools (including glaziers' diamonds):	
8205.51.00.00	- - Household tools	4.6
8205.59	- - *Other:*	
8205.59.10.00	- - - Tools for masons, moulders, cement workers, plasterers and painters	4.6
8205.59.30.00	- - - Cartridge-operated riveting, wallplugging, etc., tools	4.6
8205.59.90.00	- - - Other	4.6
8205.60.00.00	- Blow lamps	4.6
8205.70.00.00	- Vices, clamps and the like	4.6
8205.80.00.00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	4.6
8205.90.00.00	- Sets of articles of two or more of the foregoing subheadings	4.6
82.06 00.00.00	**Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale**	4.6
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 or earth boring tools:**	
	- Rock drilling or earth boring tools:	
8207.13.00.00	- - With working part of cermets	4.6
8207.19	- - *Other, including parts:*	
8207.19.10.00	- - - With working part of diamond or agglomerated diamond	5.1
8207.19.90.00	- - - Other	4.6

H.S. Code Number	Description	Import Duty
8207.20	*- Dies for drawing or extruding metal:*	
8207.20.10.00	- - With working part of diamond or agglomerated diamond	5.1
8207.20.90.00	- - With working part of other materials	4.6
8207.30	*- Tools for pressing, stamping or punching:*	
8207.30.10.00	- - For working metal	4.6
8207.30.90.00	- - Other	4.6
8207.40	*- Tools for tapping or threading:*	
	- - For working metal:	
8207.40.10.00	- - - Tools for tapping	4.6
8207.40.30.00	- - - Tools for threading	4.6
8207.40.90.00	- - Other	4.6
8207.50	*- Tools for drilling, other than for rock drilling:*	
8207.50.10.00	- - With working part of diamond or agglomerated diamond	5.1
	- - With working part of other materials:	
8207.50.30.00	- - - Masonry drills	4.6
	- - - Other:	
	- - - - For working metal, with working part:	
8207.50.50.00	- - - - - Of cermets	4.6
8207.50.60.00	- - - - - Of high-speed steel	4.6
8207.50.70.00	- - - - - Of other materials	4.6
8207.50.90.00	- - - - Other	4.6
8207.60	*- Tools for boring or broaching:*	
8207.60.10.00	- - With working part of diamond or agglomerated diamond	5.1
	- - With working part of other materials:	
	- - - Tools for boring:	
8207.60.30.00	- - - - For working metal	4.6
8207.60.50.00	- - - - Other	4.6
	- - - Tools for broaching:	
8207.60.70.00	- - - - For working metal	4.6
8207.60.90.00	- - - - Other	4.6
8207.70	*- Tools for milling:*	
	- - For working metal, with working part:	

H.S. Code Number	Description	Import Duty
8207.70.10.00	- - - Of cermets	4.6
	- - - *Of other materials:*	
8207.70.31.00	- - - - Shank type	4.6
8207.70.35.00	- - - - Hobs	4.6
8207.70.38.00	- - - - Other	4.6
8207.70.90.00	- - Other	4.6
8207.80	*- Tools for turning:*	
	- - For working metal, with working part:	
8207.80.11.00	- - - Of cermets	4.6
8207.80.19.00	- - - Of other materials	4.6
8207.80.90.00	- - Other	4.6
8207.90	*- Other interchangeable tools:*	
8207.90.10.00	- - With working part of diamond or agglomerated diamond	5.1
	- - With working part of other materials:	
8207.90.30.00	- - - Screwdriver bits	4.6
8207.90.50.00	- - - Gear-cutting tools	4.6
	- - - *Other, with working part:*	
	- - - - *Of cermets:*	
8207.90.71.00	- - - - - For working metal	4.6
8207.90.78.00	- - - - - Other	4.6
	- - - - *Of other materials:*	
8207.90.91.00	- - - - - For working metal	4.6
8207.90.99.00	- - - - - Other	4.6
82.08	**Knives and cutting blades, for machines or for mechanical appliances:**	
8208.10.00.00	- For metal working	3.8
8208.20.00.00	- For wood working	3.8
8208.30	*- For kitchen appliances or for machines used by the food industry:*	
8208.30.10.00	- - Circular knives	3.8
8208.30.90.00	- - Other	3.8
8208.40.00.00	- For agricultural, horticultural or forestry machines	3.8

H.S. Code Number	Description	Import Duty
8208.90.00.00	- Other	3.8
82.09	**Plates, sticks, tips and the like for tools, unmounted, of cermets:**	
8209.00.20.00	- Indexable inserts	4.9
8209.00.80.00	- Other	4.9
82.10 00.00.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink**	4.9
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor:**	
8211.10.00.00	- Sets of assorted articles	17
	- Other:	
8211.91	*- - Table knives having fixed blades:*	
8211.91.30.00	- - - Table knives with handle and blade of stainless steel	17
8211.91.80.00	- - - Other	17
8211.92.00.00	- - Other knives having fixed blades	17
8211.93	*- - Knives having other than fixed blades:*	
8211.93.00.10	- - - Pruning, budding and grafting knives	8.1
8211.93.00.90	- - - Other	17
8211.94.00.00	- - Blades	12
8211.95.00.00	- - Handles of base metal	5.1
82.12	**Razors and razor blade blanks in strips):**	
8212.10	*- Razors:*	
8212.10.10.00	- - Safety razors with non-replaceable blades	4.9
8212.10.90.00	- - Other	4.9
8212.20.00.00	- Safety razor blades, including razor blade blanks in strips	4.9
8212.90.00.00	- Other parts	4.9

H.S. Code Number	Description	Import Duty
82.13 00.00.00	**Scissors, tailors' shears and similar shears, and blades therefor**	8
82.14	**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):**	
8214.10.00.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	5.6
8214.20.00.00	- Manicure or pedicure sets and instruments (including nail files)	5.6
8214.90.00.00	- Other	5.6
82.15	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:**	
8215.10	*- Sets of assorted articles containing at least one article plated with precious metal:*	
8215.10.20.00	- - Containing only articles plated with precious metal	8
	- - Other:	
8215.10.30.00	- - - Of stainless steel	17
8215.10.80.00	- - - Other	8
8215.20	*- Other sets of assorted articles:*	
8215.20.10.00	- - Of stainless steel	17
8215.20.90.00	- - Other	8
	- Other:	
8215.91.00.00	- - Plated with precious metals	8
8215.99	*- - Other:*	
8215.99.10.00	- - - Of stainless steel	17
8215.99.90.00	- - - Other	8

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 No. 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 No. 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 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

H.S. Code Number	Description	Import Duty
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:**	
8301.10.00.00	- Padlocks	5.6
8301.20.00.00	- Locks of a kind used for motor vehicles	5.6
8301.30.00.00	- Locks of a kind used for furniture	5.6
8301.40	*- Other locks:*	
	- - Locks of a kind used for doors of buildings:	
8301.40.11.00	- - - Cylinder	5.6
8301.40.19.00	- - - Other	5.6
8301.40.90.00	- - Other locks	5.6
8301.50.00.00	- Clasps and frames with clasps, incorporating locks	5.6
8301.60.00.00	- Parts	5.6
8301.70.00.00	- Keys presented separately	5.6
83.02	**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, cases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and s milar fixtures; castors with mountings of base metal; automatic door closers of base metal:**	
8302.10	*- Hinges:*	
8302.10.10.00	- - For use in civil aircraft	0
8302.10.90.00	- - Other	4.9

H.S. Code Number	Description	Import Duty
8302.20	*- Castors:*	
8302.20.10.00	- - For use in civil aircraft	0
8302.20.90.00	- - Other	4.9
8302.30.00.00	- Other mountings, fittings and similar articles suitable for motor vehicles	4.9
	- Other mountings, fittings and similar articles:	
8302.41.00.00	- - Suitable for buildings	4.9
8302.42	- - *Other, suitable for furniture:*	
8302.42.10.00	- - - For use in civil aircraft	0
8302.42.90.00	- - - Other	4.9
8302.49	- - *Other:*	
8302.49.10.00	- - - For use in civil aircraft	0
8302.49.90.00	- - - Other	4.9
8302.50.00.00	- Hat-racks, hat-pegs, brackets and similar fixtures	4.9
8302.60	*- Automatic door closures:*	
8302.60.10.00	- - For use in civil aircraft	0
8302.60.90.00	- - Other	4.9
83.03	**Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal:**	
8303.00.10.00	- Armoured or reinforced safes and strong-boxes	5.6
8303.00.30.00	- Armoured or reinforced doors and safe deposit lockers for strong-rooms	5.6
8303.00.90.00	- Cash or deed boxes and the like	5.6
83.04 00.00.00	**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 No. 94.03**	5.3
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:**	
8305.10.00.00	- Fittings for loose-leaf binders or files	5.1

H.S. Code Number	Description	Import Duty
8305.20.00.00	- Staples in strips	4.7
8305.90.00.00	- Other, including parts	5.1
83.06	**Bells, gongs and the like, non-electric, of base metal, statuettes and other ornaments, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:**	
8306.10.00.00	- Bells, gongs and the like	0
	- Statuettes and other ornaments:	
8306.21.00.00	- - Plated with precious metal	0
8306.29	*- - Other:*	
8306.29.10.00	- - - Of copper	0
	- - - Of other base metal:	
8306.29.90.10	- - - - Brass or bronze sports cups and trophies, ornamental canons and dolphins	0
8306.29.90.90	- - - - Other	0
8306.30.00.00	- Photograph, picture or similar frames, mirrors	6
83.07	**Flexible tubing of base metal, with or without fittings:**	
8307.10	*- Of iron or steel:*	
8307.10.10.00	- - With fittings attached, for use in civil aircraft	0
8307.10.90.00	- - Other	4.9
8307.90	*- Of other base metal:*	
8307.90.10.00	- - With fittings attached, for use in civil aircraft	0
8307.90.90.00	- - Other	4.9
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; heads and spangles, of base metal:**	
8308.10.00.00	- Hooks, eyes and eyelets	4.6
8308.20.00.00	- Tubular or bifurcated rivets	4.6
8308.90.00.00	- Other, including parts	4.6

H.S. Code Number	Description	Import Duty
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:**	
8309.10.00.00	- Crown corks	4.9
8309.90	*- Other:*	
8309.90.10.00	- - Capsules of lead: capsules of aluminium of a diameter exceeding 21 mm	6.5
8309.90.90.00	- - Other	4.9
83.10 00.00.00	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other letters and other symbols, of base metal, excluding those of heading No. 94.05**	5.1
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 metal carbides ; wire and rods, of agglomerated base metal powder, used for metal spraying:**	
8311.10	*- Coated electrodes of base metal, for electric arc-welding:*	
8311.10.10.00	- - Welding electrodes cored with iron or steel and coated with refractory material	2.7
8311.10.90.00	- - Other	2.7
8311.20.00.00	- Cored wire of base metal, for electric arc-welding	2.7
8311.30.00.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5.1
8311.90.00.00	- Other, including parts	5.1

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 No.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 No. 40.16);
   (b) articles of leather or of composition leather (heading No.42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
   (c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
   (d) perforated cards for Jacquard or similar machines, (for example, Chapter 39 or 48 or Section XV);
   (e) transmission or conveyor belts of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No.59.11);
   (f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos.71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
   (g) parts of general use, as defined in Note 2 Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);
   (h) drill pipe (heading No. 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 and other articles of Chapter 91;
   (o) interchangeable tools of Heading No. 82.07 or brushes of a kind used as parts of machines (heading No. 96.03); similar interchangeable tools are to be classified according to the constituent material of their working parts (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
   (p) articles of Chapter 95.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

   (a) parts which are goods included in any of the headings of Chapters 84 and 85 (other than headings Nos. 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 No. 84.79 or 85.43) are to be classified with the machines of that kind or in heading No. 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 Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;

   (c) all other parts are to be classified in heading No. 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 No. 84.85 or 85.48.

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

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purpose of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

ADDITIONAL NOTE

1. Tools necessary for the assembly or maintenance of machines are to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.

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 No. 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading no. 70.19 or 70.20);
   (d) articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
   (e) electro mechanical tools for working in the hand, of heading No.85.08 or electro mechanical domestic appliances of heading No. 85.09; or
   (f) hand operated mechanical floor sweepers, not motorised (heading No.96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos.84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter. Heading No. 84.19 does not, however, cover:
   (a) germination plant, incubators or brooders (heading No. 84.36);
   (b) grain dampening machines (heading No. 84.37);
   (c) diffusing apparatus for sugar juice extraction (heading No. 84.38);
   (d) machinery for the heat treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or
   (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary. Heading No. 84.22 does not cover:
   (a) sewing machines for closing bags or similar containers (heading No. 84.52); or
   (b) office machinery of heading No. 84.72.
   Heading No. 84.24 does not cover:
   Ink-jet printing machines (heading No. 84.43 or 84.71).

3. A machine tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No.84.56.

4. Heading No. 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machine 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 No. 84.71, the expression "automatic data processing machines" means:
   (a) digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; 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;
(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 No. 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 No. 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.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading No. 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classificaion, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading No. 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.

SUBHEADING NOTES

1. For the purposes of subheading No. 8471.49, the term "sytems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) 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 No. 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.

ADDITIONAL NOTE

1. For the purposes of subheadings 8407.10 and 8409.10, the expression "aircraft engines" shall apply only to engines designed for fitting with an airscrew or rotor.

H.S. Code Number	Description	Import Duty
84.01	**Nuclear reactors; fuel elements (cartridges), non-irridiated, for nuclear reactors; machinery and apparatus for isotopic separation:**	
8401.10.00.00	- Nuclear reactors (Euratom)	6.2
8401.20.00.00	- Machinery and apparatus for isotopic separation, and parts thereof (Euratom)	4.1
8401.30.00.00	- Fuel elements (cartridges), non-irradiated (Euratom)	6.2
8401.40.00.00	- Parts of nuclear reactors (Euratom)	6.2
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:	
8402.11.00.00	- - Watertube boilers with a steam production exceeding 45 t per hour	5.5
8402.12.00.00	- - Watertube boilers with a steam production not exceeding 45 t per hour	5.5
8402.19	*- - Other vapour generating boilers, including hybrid boilers:*	
8402.19.10.00	- - - Firetube boilers	5.5
8402.19.90.00	- - - Other	5.5
8402.20.00.00	- Super-heated water boilers	5.5
8402.90.00.00	- Parts	2.7
84.03	**Central heating boilers other than those of heading No. 84.02:**	
8403.10	*- Boilers:*	
8403.10.10.00	- - Of cast iron	5.6
8403.10.90.00	- - Other	5.6
8403.90	*- Parts:*	
8403.90.10.00	- - Of cast iron	5.6
8403.90.90.00	- - Other	5.6

H.S. Code Number	Description	Import Duty
84.04	**Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units:**	
8404.10.00.00	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	5.6
8404.20.00.00	- Condensers for steam or other vapour power units	5.5
8404.90.00.00	- Parts	5.6
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:**	
8405.10.00.00	- 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	4.1
8405.90.00.00	- Parts	4.1
84.06	**Steam turbines and other vapour turbines:**	
8406.10.00.00	- Turbines for marine propulsion	5
	- Other turbines:	
8406.81	*- - Of an output exceeding 40 MW:*	
8406.81.10.00	- - - Steam turbines for electricity generation	2.7
8406.81.90.00	- - - Other	2.7
8406.82	*- - Of an output not exceeding 40 MW:*	
	- - - Steam turbines for electricity generation, of a power:	
8406.82.11.00	- - - - Not exceeding 10 MW	2.7
8406.82.19.00	- - - - Exceeding 10 MW	2.7
8406.82.90.00	- - - Other	2.7
8406.90	*- Parts:*	
8406.90.10.00	- - Stator blades, rotors and their blades	2.7
8406.90.90.00	- - Other	2.7
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines:**	
8407.10	*- Aircraft engines:*	
8407.10.10.00	- - For use in civil aircraft	0

H.S. Code Number	Description	Import Duty
8407.10.90.00	- - Other	4
8407.21	*- Marine propulsion engines:*	
	- - Outboard motors:	
8407.21.10.00	- - - Of a cylinder capacity not exceeding 325 cm^3	10
	- - - Of a cylinder capacity exceeding 325 cm^3:	
8407.21.91.00	- - - - Of a power not exceeding 30 kW	7
8407.21.99.00	- - - - Of a power exceeding 30 kW	7
8407.29	*- - Other:*	
8407.29.20.00	- - - Of a power not exceeding 200 kW	6.9
8407.29.80.00	- - - Of a power exceeding 200 kW	6.9
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.31.00.00	- - Of a cylinder capacity not exceeding 50 cm^3	5.8
8407.32	*- - Of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3:*	
8407.32.10.00	- - - Of a cylinder capacity exceeding 50 cm^3 but not exceeding 125 cm^3	5.8
8407.32.90.00	- - - Of a cylinder capacity exceeding 125 cm^3 but not exceeding 250 cm^3	5.8
8407.33	*- - Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1 000 cm^3:*	
8407.33.10.00	- - - For the industrial assembly of: pedestrian-controlled tractors of subheading 8701.10; motor vehicles of heading Nos. 87.03, 87.04 and 87.05	4.9
8407.33.90.00	- - - Other	6.9
8407.34	*- - Of a cylinder capacity exceeding 1 000 cm^3:*	
8407.34.10.00	- - - For the industrial assembly of: pedestrian-controlled tractors of subheading 8701.10; motor vehicles of heading No. 87.03; motor vehicles of heading No. 87.04 with an engine of a cylinder capacity of less than 2 800 cm^3; motor vehicles of heading No. 87.05	4.9
	- - - Other:	
8407.34.30.00	- - - - Used	6.9
	- - - - New, of a cylinder capacity:	
8407.34.91.00	- - - - - Not exceeding 1 500 cm^3	6.9

H.S. Code Number	Description	Import Duty
8407.34.99.00	- - - - - Exceeding 1 500 cm^3	6.9
8407.90	*- Other engines:*	
8407.90.10.00	- - Of a cylinder capacity not exceeding 250 cm^3	5.8
	- - Of a cylinder capacity exceeding 250 cm^3:	
8407.90.50.00	- - - For the industrial assembly of: pedestrian-controlled tractors of subheading 8701.10; motor vehicles of heading No. 87.03; motor vehicles of heading No. 87.04 with an engine of a cylinder capacity of less than 2 800 cm^3; motor vehicles of heading No. 87.05	4.9
	- - - Other:	
8407.90.80.00	- - - - Of a power not exceeding 10 kW	6.9
8407.90.90.00	- - - - Of a power exceeding 10 kW	6.9
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):**	
8408.10	*- Marine propulsion engines:*	
	- - Used:	
8408.10.11.00	- - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.19.00	- - - Other	5.3
	- - New, of a power:	
	- - - Not exceeding 15 kW:	
8408.10.22.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.24.00	- - - - Other	5.3
	- - - Exceeding 15 kW but not exceeding 50 kW:	
8408.10.26.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.28.00	- - - - Other	5.3
	- - - Exceeding 50 kW but not exceeding 100 kW:	
8408.10.31.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.39.00	- - - - Other	5.3

H.S. Code Number	Description	Import Duty
	- - - *Exceeding 100 kW but not exceeding 200 kW:*	
8408.10.41.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.49.00	- - - - Other	5.3
	- - - *Exceeding 200 kW but not exceeding 300 kW:*	
8408.10.51.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.59.00	- - - - Other	5.3
	- - - *Exceeding 300 kW but not exceeding 500 kW:*	
8408.10.61.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.69.00	- - - - Other	5.3
	- - - *Exceeding 500 kW but not exceeding 1 000 kW:*	
8408.10.71.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.79.00	- - - - Other	5.3
	- - - *Exceeding 1 000 kW but not exceeding 5000 kW:*	
8408.10.81.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.89.00	- - - - Other	5.3
	- - - *Exceeding 5 000 kW:*	
8408.10.91.00	- - - - For sea-going vessels of heading Nos. 89.01 to 89.06, tugs of subheading 8904.00.10.00 and warships of subheading 8906.00.10.00	5.3
8408.10.99.00	- - - - Other	5.3
8408.20	*- Engines of a kind used for the propulsion of vehicles of Chapter 87:*	
8408.20.10.00	- - For the industrial assembly of: pedestrian-controlled tractors of subheading 8701.10; motor vehicles of heading No. 87.03; motor vehicles of heading No. 87.04 with an engine of a cylinder capacity of less than 2 500 cm^3; motor vehicles of heading No. 87.05	4.9
	- - *Other:*	
	- - - *For wheeled agricultural or forestry tractors, of a power:*	

H.S. Code Number	Description	Import Duty
8408.20.31.00	- - - - Not exceeding 50 kW	4.2
8408.20.35.00	- - - - Exceeding 50 kW but not exceeding 100 kW	4.2
8408.20.37.00	- - - - Exceeding 100 kW	4.2
	- - - *For other vehicles of Chapter 87, of a power:*	
8408.20.51.00	- - - - Not exceeding 50 kW	6.9
8408.20.55.00	- - - - Exceeding 50 kW but not exceeding 100 kW	6.9
8408.20.57.00	- - - - Exceeding 100 kW but not exceeding 200 kW	6.9
8408.20.99.00	- - - - Exceeding 200 kW	6.9
8408.90	- *Other engines:*	
8408.90.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8408.90.21.00	- - - For rail traction	6.9
	- - - *Other:*	
8408.90.29.00	- - - - Used	6.9
	- - - - *New, of a power:*	
8408.90.31.00	- - - - - Not exceeding 15 kW	6.9
8408.90.33.00	- - - - - Exceeding 15 kW but not exceeding 30 kW	6.9
8408.90.36.00	- - - - - Exceeding 30 kW but not exceeding 50 kW	6.9
8408.90.37.00	- - - - - Exceeding 50 kW but not exceeding 100 kW	6.9
8408.90.51.00	- - - - - Exceeding 100 kW but not exceeding 200 kW	6.9
8408.90.55.00	- - - - - Exceeding 200 kW but not exceeding 300 kW	6.9
8408.90.57.00	- - - - - Exceeding 300 kW but not exceeding 500 kW	6.9
8408.90.71.00	- - - - - Exceeding 500 kW but not exceeding 1 000 kW	6.9
8408.90.75.00	- - - - - Exceeding 1 000 kW but not exceeding 5 000 kW	6.9
8408.90.99.00	- - - - - Exceeding 5 000 kW	6.9
84.09	**Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08:**	
8409.10	- *For aircraft engines:*	
8409.10.10.00	- - For engines for use in civil aircraft	0
8409.10.90.00	- - Other	3.8
	- *Other:*	

H.S. Code Number	Description	Import Duty
8409.91.00.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	4.9
8409.99.00.00	- - Other	4.9
84.10	**Hydraulic turbines, water wheels, and regulators therefor:**	
	- Hydraulic turbines and water wheels:	
8410.11.00.00	- - Of a power not exceeding 1 000 kW	6
8410.12.00.00	- - Of a power exceeding 1 000 kW but not exceeding 10 000 kW	6
8410.13.00.00	- - Of a power exceeding 10 000 kW	6
8410.90	*- Parts, including regulators:*	
8410.90.10.00	- - Of cast iron or cast steel	4.5
8410.90.90.00	- - Other	4.5
84.11	**Turbo-jets, turbo-propellers and other gas turbines:**	
	- Turbo-jets:	
8411.11	*- - Of a thrust not exceeding 25 kN:*	
8411.11.10.00	- - - For use in civil aircraft	0
8411.11.90.00	- - - Other	0
8411.12	*- - Of a thrust exceeding 25 kN:*	
	- - - For use in civil aircraft:	
8411.12.11.00	- - - - Of a thrust exceeding 25 kN but not exceeding 44 kN	0
8411.12.13.00	- - - - Of a thrust exceeding 44 kN but not exceeding 132 kN	0
8411.12.19.00	- - - - Of a thrust exceeding 132 kN	0
8411.12.90.00	- - - Other	0
	- Turbo-propellers:	
8411.21	*- - Of a power not exceeding 1 100 kW:*	
8411.21.10.00	- - - For use in civil aircraft	0
8411.21.90.00	- - - Other	0
8411.22	*- - Of a power exceeding 1 100 kW:*	
	- - - For use in civil aircraft:	
8411.22.11.00	- - - - Of a power exceeding 1 100 kW but not exceeding 3 730 kW	0
8411.22.19.00	- - - - Of a power exceeding 3 730 kW	0

H.S. Code Number	Description	Import Duty
8411.22.90.00	- - - Other	3.8
	- Other gas turbines:	
8411.81	*- - Of a power not exceeding 5 000 kW:*	
8411.81.10.00	- - - For use in civil aircraft	0
8411.81.90.00	- - - Other	4.1
8411.82	*- - Of a power exceeding 5 000 kW:*	
8411.82.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8411.82.91.00	- - - - Of a power exceeding 5 000 kW but not exceeding 20 000 kW	5.5
8411.82.93.00	- - - - Of a power exceeding 20 000 kW but not exceeding 50 000 kW	5.5
8411.82.99.00	- - - - Of a power exceeding 50 000 kW	5.5
	- Parts:	
8411.91	*- - Of turbo-jets or turbo-propellers:*	
8411.91.10.00	- - - For use in civil aircraft	0
8411.91.90.00	- - - Other	0
8411.99	*- - Other:*	
8411.99.10.00	- - - Of gas turbines, for use in civil aircraft	0
8411.99.90.00	- - - Other	4.1
84.12	**Other engines and motors:**	
8412.10	*- Reaction engines other than turbo-jets:*	
8412.10.10.00	- - For use in civil aircraft	0
8412.10.90.00	- - Other	4.4
	- Hydraulic power engines and motors:	
8412.21	*- - Linear acting (cylinders):*	
8412.21.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8412.21.91.00	- - - - Hydraulic systems	6
8412.21.99.00	- - - - Other	6
8412.29	*- - Other:*	
8412.29.10.00	- - - For use in civil aircraft	0

H.S. Code Number	Description	Import Duty
	- - - Other:	
8412.29.50.00	- - - - Hydraulic systems	7
	- - - - Other:	
8412.29.91.00	- - - - - Hydraulic fluid power motors	7
8412.29.99.00	- - - - - Other	7
	- Pneumatic power engines and motors:	
8412.31	*- - Linear acting (cylinders):*	
8412.31.10.00	- - - For use in civil aircraft	0
8412.31.90.00	- - - Other	7
8412.39	*- - Other:*	
8412.39.10.00	- - - For use in civil aircraft	0
8412.39.90.00	- - - Other	7
8412.80	*- Other:*	
8412.80.10.00	- - Steam or other vapour power engines	2.7
	- - Other:	
8412.80.91.00	- - - For use in civil aircraft	0
8412.80.99.00	- - - Other	4.2
8412.90	*- Parts:*	
8412.90.10.00	- - For use in civil aircraft	0
	- - Other:	
8412.90.30.00	- - - Of reaction engines other than turbo-jets	3.8
8412.90.50.00	- - - Of hydraulic power engines and motors	6
8412.90.90.00	- - - Other	5.5
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:	
8413.11.00.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	4.6
8413.19	*- - Other:*	
8413.19.10.00	- - - For use in civil aircraft	0
8413.19.90.00	- - - Other	4.6

H.S. Code Number	Description	Import Duty
8413.20	*- Hand pumps, other than those of subheading No. 8413.11 or 8413.19:*	
8413.20.10.00	- - For use in civil aircraft	0
8413.20.90.00	- - Other	4
8413.30	*- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:*	
8413.30.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8413.30.91.00	- - - Injection pumps	4
8413.30.99.00	- - - Other	4
8413.40.00.00	- Concrete pumps	4
8413.50	*- Other reciprocating positive displacement pumps:*	
8413.50.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8413.50.30.00	- - - Hydraulic units	4
8413.50.50.00	- - - Dosing and proportioning pumps	4
	- - - *Other:*	
	- - - - *Piston pumps:*	
8413.50.71.00	- - - - - Hydraulic fluid power	4
8413.50.79.00	- - - - - Other	4
8413.50.90.00	- - - - Other	4
8413.60	*- Other rotary positive displacement pumps:*	
8413.60.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8413.60.30.00	- - - Hydraulic units	4
	- - - *Other:*	
	- - - - *Gear pumps:*	
8413.60.41.00	- - - - - Hydraulic fluid power	4
8413.60.49.00	- - - - - Other	4
	- - - - *Vane pumps:*	
8413.60.51.00	- - - - - Hydraulic fluid power	4
8413.60.59.00	- - - - - Other	4
8413.60.60.00	- - - - Screw pumps	4

H.S. Code Number	Description	Import Duty
8413.60.90.00	- - - - Other	4
8413.70	*- Other centrifugal pumps:*	
8413.70.10.00	- - For use in civil aircraft	0
	- - Other:	
	- - - Submersible pumps:	
8413.70.21.00	- - - - Single-stage	4
8413.70.29.00	- - - - Multi-stage	4
8413.70.30.00	- - - Glandless impeller pumps for heating systems and warm water supply	4
	- - - Other, with a discharge outlet diameter:	
8413.70.40.00	- - - - Not exceeding 15 mm	4
	- - - - Exceeding 15 mm:	
8413.70.50.00	- - - - - Channel impeller pumps and side channel pumps	4
	- - - - - Radial flow pumps:	
	- - - - - - Single-stage:	
	- - - - - - - With single entry impeller:	
8413.70.61.00	- - - - - - - - Monobloc	4
8413.70.69.00	- - - - - - - - Other	4
8413.70.70.00	- - - - - - - With more than one entry impeller	4
8413.70.80.00	- - - - - - Multi-stage	4
	- - - - - Other centrifugal pumps:	
8413.70.91.00	- - - - - - Single-stage	4
8413.70.99.00	- - - - - - Multi-stage	4
	- Other pumps; liquid elevators:	
8413.81	*- - Pumps:*	
8413.81.10.00	- - - For use in civil aircraft	0
8413.81.90.00	- - - Other	4
8413.82.00.00	- - Liquid elevators	4.1
	- Parts:	
8413.91	*- - Of pumps:*	
8413.91.10.00	- - - For use in civil aircraft	0
8413.91.90.00	- - - Other	4
8413.92.00.00	- - Of liquid elevators	4.1

H.S. Code Number	Description	Import Duty
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	*- Vacum pumps:*	
8414.10.10.00	- - For use in civil aircraft	0
8414.10.20.00	- - For use in semiconductor production	4.4
	- - Other:	
8414.10.30.00	- - - Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	4.4
	- - - Other:	
8414.10.50.00	- - - - Diffusion pumps, cryopumps and absorption pumps	4.4
8414.10.80.00	- - - - Other	4.4
8414.20	*- Hand- or foot-operated air pumps:*	
8414.20.10.00	- - For use in civil aircraft	0
	- - Other:	
8414.20.91.00	- - - Hand pumps for cycles	0
	- - - Other:	
8414.20.99.10	- - - - Of the household type	4.4
8414.20.99.90	- - - - Other	2.2
8414.30	*- Compressors of a kind used in refrigerating equipment:*	
8414.30.10.00	- - For use in civil aircraft	0
	- - Other:	
8414.30.30.00	- - - Of a power not exceeding 0.4 kW	4.4
	- - - Of a power exceeding 0.4 kW:	
8414.30.91.00	- - - - Hermetic or semi-hermetic	4.4
8414.30.99.00	- - - - Other	4.4
8414.40	*- Air compressors mounted on a wheeled chassis for towing:*	
8414.40.10.00	- - Giving a flow per minute not exceeding 2 m^3	4.4
8414.40.90.00	- - Giving a flow per minute exceeding 2 m^3	4.4
	- Fans:	
8414.51	*- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:*	
8414.51.10.00	- - - For use in civil aircraft	0

H.S. Code Number	Description	Import Duty
8414.51.90.00	- - - Other	5.1
8414.59	*- - Other:*	
8414.59.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8414.59.30.00	- - - - Axial fans	4.6
8414.59.50.00	- - - - Centrifugal fans	4.6
8414.59.90.00	- - - - Other	4.6
8414.60.00.00	- Hoods having a maximum horizontal side not exceeding 120 cm	5.1
8414.80	*- Other:*	
8414.80.10.00	- - For use in civil aircraft	0
	- - Other:	
	- - - Turbo-compressors:	
8414.80.21.00	- - - - Single-stage	4.4
8414.80.29.00	- - - - Multi-stage	4.4
	- - - Reciprocating displacement compressors, having a gauge pressure capacity:	
	- - - - Not exceeding 15 bar, giving a flow per hour:	
8414.80.31.00	- - - - - Not exceeding 60 m^3	4.4
8414.80.39.00	- - - - - Exceeding 60 m^3	4.4
	- - - - Exceeding 15 bar, giving a flow per hour:	
8414.80.41.00	- - - - - Not exceeding 120 m^3	4.4
8414.80.49.00	- - - - - Exceeding 120 m^3	4.4
	- - - Rotary displacement compressors:	
8414.80.60.00	- - - - Single-shaft	4.4
	- - - - Multi-shaft:	
8414.80.71.00	- - - - - Screw compressors	4.4
8414.80.79.00	- - - - - Other	4.4
8414.80.90.00	- - - Other	4.4
8414.90	*- Parts:*	
8414.90.10.00	- - For use in civil aircraft	0
	- - Other:	
8414.90.90.10	- - - For articles of this heading, not of the household type	2.2

H.S. Code Number	Description	Import Duty
8414.90.90.90	- - - Other	4.4
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:**	
8415.10.00.00	- Window or wall types, self-contained	3.8
8415.20.00.00	- Of a kind used for persons, in motor vehicles	5.3
	- Other:	
8415.81	*- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle:*	
8415.81.10.00	- - - For use in civil aircraft	0
8415.81.90.00	- - - Other	5.3
8415.82	*- - Other, incorporating a refrigerating unit:*	
8415.82.10.00	- - - For use in civil aircraft	0
8415.82.80.00	- - - Other	5.3
8415.83	*- - Not incorporating a refrigerating unit:*	
8415.83.10.00	- - - For use in civil aircraft	0
8415.83.90.00	- - - Other	5.3
8415.90	*- Parts:*	
8415.90.10.00	- - Of air conditioning machines of subheading 8415.81, 8415.82 or 8415.83, for use in civil aircraft	0
8415.90.90.00	- - Other	5.3
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	*- Furnace burners for liquid fuel:*	
8416.10.10.00	- - Incorporating an automatic control device	4.1
8416.10.90.00	- - Other	4.1
8416.20	*- Other furnace burners, including combination burners:*	
8416.20.10.00	- - Only for gas, monobloc, incorporating a ventilator and a control device	4.1
8416.20.90.00	- - Other	4.1
8416.30.00.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	4.1

H.S. Code Number	Description	Import Duty
8416.90.00.00	- Parts	4.1
84.17	**Industrial or labotatory furnaces and ovens, including incinerators, non-electric:**	
8417.10.00.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0
8417.20	*- Bakery ovens, including biscuit ovens:*	
8417.20.10.00	- - Tunnel ovens	4.1
8417.20.90.00	- - Other	4.1
8417.80	*- Other:*	
8417.80.10.00	- - Furnaces and ovens for the incineration of rubbish	4.1
8417.80.20.00	- - Tunel ovens and muffle furnaces for fixing ceramic products	4.1
8417.80.80.00	- - Other	4.1
8417.90.00.00	- Parts	4.1
84.18	**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading No. 84.15:**	
8418.10	*- Combined refrigerator-freezers, fitted with separate external doors:*	
8418.10.10.00	- - For use in civil aircraft	0
	- - Other:	
8418.10.91.00	- - - Of a capacity exceeding 340 litres	3.8
8418.10.99.00	- - - Other	3.8
	- Refrigerators, household type:	
8418.21	*- - Compression-type:*	
8418.21.10.00	- - - Of a capacity exceeding 340 litres	3
	- - - Other:	
8418.21.51.00	- - - - Table model	3.8
8418.21.59.00	- - - - Building-in type	3.8
	- - - - Other, of a capacity:	
8418.21.91.00	- - - - - Not exceeding 250 litres	3.8
8418.21.99.00	- - - - - Exceeding 250 litres but not exceeding 340 litres	3.8
8418.22.00.00	- - Absorption-type, electrical	3.8

H.S. Code Number	Description	Import Duty
8418.29.00.00	- - Other	3.8
8418.30	*- Freezers of the chest type, not exceeding 800 litres capacity:*	
8418.30.10.00	- - For use in civil aircraft	0
	- - Other:	
8418.30.91.00	- - - Of a capacity not exceeding 400 litres	3.8
8418.30.99.00	- - - Of a capacity exceeding 400 litres but not exceeding 800 litres	3.8
8418.40	*- Freezers of the upright type, not exceeding 900 litres capacity:*	
8418.40.10.00	- - For use in civil aircraft	0
	- - Other:	
8418.40.91.00	- - - Of a capacity not exceeding 250 litres	3.8
8418.40.99.00	- - - Of a capacity exceeding 250 litres but not exceeding 900 litres	3.8
8418.50	*- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:*	
	- - Refrigerated show-cases and counters (incorporating a refrigerating unit or evaporator):	
8418.50.11.00	- - - For frozen food storage	3.8
8418.50.19.00	- - - Other	3.8
	- - Other refrigerating furniture:	
8418.50.91.00	- - - For deep-freezing, other than that of subheadings 8418.30 and 8418.40	3.8
8418.50.99.00	- - - Other	3.8
	- Other refrigerating or freezing equipment, heat pumps:	
8418.61	*- - Compression type units whose condensers are heat exchangers:*	
8418.61.10.00	- - - For use in civil aircraft	0
8418.61.90.00	- - - Other	3.8
8418.69	*- - Other:*	
8418.69.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8418.69.91.00	- - - - Absorption heat pumps	3.8
8418.69.99.00	- - - - Other	3.8

H.S. Code Number	Description	Import Duty
	- Parts:	
8418.91.00.00	- - Furniture designed to receive refrigerating or freezing equipment	3.8
8418.99	- - *Other:*	
8418.99.10.00	- - - Evaporators and condensers, excluding those for refrigerators of the household type	3
8418.99.90.00	- - - Other	3.8
84.19	**Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilisng, 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:	
8419.11.00.00	- - Instantaneous gas water heaters	4.4
8419.19	- - *Other*:	
8419.19.00.10	- - - Solar storage water heaters	2.6
8419.19.00.90	- - - Other	2.6
8419.20.00.00	- Medical, surgical or laboratory sterilisers	0
	- Driers:	
8419.31.00.00	- - For agricultural products	4.1
8419.32.00.00	- - For wood, paper pulp, paper or paperboard	4.1
8419.39	- - *Other:*	
8419.39.10.00	- - - For ceramic articles	4.1
8419.39.90.00	- - - Other	4.1
8419.40.00.00	- Distilling or rectifying plant	4.1
8419.50	*- Heat exchange units:*	
8419.50.10.00	- - For use in civil aircraft	0
8419.50.90.00	- - Other	3.5
8419.60.00.00	- Machinery for liquefying air or other gases	4.1
	- Other machinery, plant and equipment:	
8419.81	- - *For making hot drinks or for cooking or heating food:*	
8419.81.10.00	- - - For use in civil aircraft	0

H.S. Code Number	Description	Import Duty
	- - - *Other:*	
8419.81.91.00	- - - - Percolators and other appliances for making coffee and other hot drinks	5.8
8419.81.99.00	- - - - Other	4.1
8419.89	- - *Other:*	
8419.89.10.00	- - - Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	4.1
8419.89.15.00	- - - Apparatus for rapid heating of semiconductor wafers	4.1
8419.89.20.00	- - - Apparatus for chemical vapour deposition on semiconductor wafers	4.1
8419.89.25.00	- - - Apparatus for physical vapour deposition by electronic beam or evaporation on semiconductor wafers	4.1
8419.89.27.00	- - - Apparatus for chemical vapour deposition on LCD substrates	4.1
8419.89.30.00	- - - Vacum-vapour plant for the deposition of metal	4.1
8419.89.98.00	- - - Other	4.1
8419.90	- *Parts:*	
8419.90.10.00	- - Of heat exchange units, for use in civil aircraft	0
8419.90.25.00	- - Of sterilizers of subheading 8419.20.00.00 and of apparatus of subheading 8419.89.15.00, 8419.89.20.00 or 8419.89.25.00	4.1
8419.90.50.00	- - Of apparatus of subheading 8419.89.27.00	4.1
8419.90.80.00	- - Other	4.1
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:**	
8420.10	- *Calendering or other rolling machines:*	
8420.10.10.00	- - Of a kind used in the textile industry	3.8
8420.10.30.00	- - Of a kind used in the paper industry	3.8
8420.10.50.00	- - Of a kind used in the rubber or plastics industry	3.8
8420.10.90.00	- - Other	3.8
	- *Parts:*	
8420.91	- - *Cylinders:*	
8420.91.10.00	- - - Of cast iron	1.7
8420.91.80.00	- - - Other	2.2
8420.99.00.00	- - Other	3.8

H.S. Code Number	Description	Import Duty
84.21	**Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases:**	
	- Centrifuges, including centrifugal driers:	
8421.11.00.00	- - Cream separators	3.8
8421.12.00.00	- - Clothes-dryers	5.3
8421.19	*- - Other:*	
8421.19.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8421.19.91.00	- - - - Centrifuges of a kind used in laboratories	3.8
8421.19.94.00	- - - - Centrifuges of a kind used in the manufacture of semiconductor wafers	3.8
8421.19.99.00	- - - - Other	3.8
	- Filtering or purifying machinery and apparatus for liquids:	
8421.21	*- - For filtering or purifying water:*	
8421.21.10.00	- - - For use in civil aircraft	0
8421.21.90.00	- - - Other	1.7
8421.22.00.00	- - For filtering or purifying beverages other than water	4.4
8421.23	*- - Oil- or petrol-filters for internal combustion engines:*	
8421.23.10.00	- - - For use in civil aircraft	0
8421.23.90.00	- - - Other	1.7
8421.29	*- - Other:*	
8421.29.10.00	- - - For use in civil aircraft	0
8421.29.90.00	- - - Other	4.4
	- Filtering or purifying machinery and apparatus for gases:	
8421.31	*- - Intake air filters for internal combustion engines:*	
8421.31.10.00	- - - For use in civil aircraft	0
8421.31.90.00	- - - Other	4.4
8421.39	*- - Other:*	
8421.39.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8421.39.30.00	- - - - Machinery and apparatus for filtering or purifying air	4.4

H.S. Code Number	Description	Import Duty
	- - - - *Machinery and apparatus for filtering or purifying other gases:*	
8421.39.51.00	- - - - - By a liquid process	4.4
8421.39.71.00	- - - - - By a catalytic process	4.4
8421.39.98.00	- - - - - Other	4.4
	- *Parts:*	
8421.91	- - *Of centrifuges, including centrifugal driers:*	
8421.91.10.00	- - - Of apparatus of subheading 8421.19.94.00	3.8
8421.91.30.00	- - - Of spinners for coating photographic emulsions on LCD substrates of subheading 8421.19.99.00	3.8
8421.91.90.00	- - - Other	3.8
8421.99.00.00	- - Other	1.7
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:*	
8422.11.00.00	- - Of the household type	4.9
8422.19.00.00	- - Other	3.5
8422.20.00.00	- Machinery for cleaning or drying bottles or other containers	3.5
8422.30.00.00	- 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	3.5
8422.40.00.00	- Other packing or wrapping machinery (including heat-shrink machinery)	3.5
8422.90	- *Parts:*	
8422.90.10.00	- - Of dish-washing machines	3.5
8422.90.90.00	- - Other	3.5
84.23	**Weighing machines (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machines of all kinds:**	

H.S. Code Number	Description	Import Duty
8423.10	*- Personal weighing machines, including baby scales; household scales:*	
8423.10.10.00	- - Household scales	4.4
8423.10.90.00	- - Other	4.4
8423.20.00.00	- Scales for continuous weighing of goods on conveyors	4.4
8423.30.00.00	- Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, including hopper scales	4.4
	- Other weighing machinery:	
8423.81	*- - Having a maximum weighing capacity not exceeding 30 kg:*	
8423.81.10.00	- - - Check weighers and automatic control machines operating by reference to a pre-determined weight	4.4
8423.81.30.00	- - - Machinery for weighing and labelling pre- packaged goods	4.4
8423.81.50.00	- - - Shop-scales	4.4
8423.81.90.00	- - - Other	4.4
8423.82	*- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:*	
8423.82.10.00	- - - Check weighers and automatic control machines operating by reference to a pre-determined weight	4.4
8423.82.90.00	- - - Other	4.4
8423.89	*- - Other:*	
8423.89.10.00	- - - Weighbridges	4.4
8423.89.90.00	- - - Other	4.4
8423.90.00.00	- Weighing machine weights of all kinds, parts of weighing machinery	0
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	*- Fire extinguishers, whether or not charged:*	
8424.10.10.00	- - For use in civil aircraft	0
	- - Other:	
8424.10.91.00	- - - Of a weight not exceeding 21 kg	4.4
8424.10.99.00	- - - Other	4.4
8424.20.00.00	- Spray guns and similar appliances	4.4

H.S. Code Number	Description	Import Duty
8424.30	*- Steam or sand blasting machines and similar jet projecting machines:*	
	- - Water cleaning appliances, with built-in motor:	
8424.30.01.00	- - - With heating device	4.4
	- - - Other, of an engine power:	
8424.30.05.00	- - - - Not exceeding 7.5 kW	4.4
8424.30.09.00	- - - - Exceeding 7.5 kW	4.4
	- - Other machines:	
8424.30.10.00	- - - Compressed air operated	4.4
8424.30.90.00	- - - Other	4.4
	- Other appliances:	
8424.81	*- - Agricultural or horticultural:*	
8424.81.10.00	- - - Watering appliances	1.7
	- - - Other:	
8424.81.30.00	- - - - Portable appliances	1.7
	- - - - Other:	
8424.81.91.00	- - - - - Sprayers and powder distributors designed to be mounted on or drawn by tractors	1.7
8424.81.99.00	- - - - - Other	1.7
8424.89	*- - Other:*	
8424.89.20.00	- - - Spraying appliances for etching, stripping or cleaning semiconductor wafers	0
8424.89.30.00	- - - Deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process	4.4
8424.89.95.00	- - - Other	4.4
8424.90	*- Parts:*	
8424.90.10.00	- - Of appliances of subheading 8424.89.20.00	4.4
8424.90.30.00	- - Of appliances of subheading 8424.89.30.00	4.4
8424.90.90.00	- - Other	4.4
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	*- - Powered by electric motor:*	

H.S. Code Number	Description	Import Duty
8425.11.10.00	- - - For use in civil aircraft	0
8425.11.90.00	- - - Other	4.1
8425.19	- - *Other:*	
8425.19.10.00	- - - For use in civil aircraft	0
	- - - *Other:*	
8425.19.91.00	- - - - Manually operated chain hoists	0
8425.19.99.00	- - - - Other	0
8425.20.00.00	- Pit-head winding gear; winches specially designed for use underground	4.1
	- *Other winches; capstans:*	
8425.31	- - *Powered by electric motor:*	
8425.31.10.00	- - - For us in civil aircraft	0
8425.31.90.00	- - - Other	0
8425.39	- - *Other:*	
8425.39.10.00	- - - For use in civil aircraft	0
	- - - *Other:*	
8425.39.91.00	- - - - Powered by internal combustion piston engines	4.1
8425.39.99.00	- - - - Other	4.1
	- *Jacks; hoists of kind used for raising vehicles:*	
8425.41.00.00	- - Built-in jacking systems of a type used in garages	4.1
8425.42	- - *Other jacks and hoists, hydraulic:*	
8425.42.10.00	- - - For use in civil aircraft	0
8425.42.90.00	- - - Other	4.1
8425.49	- - *Other:*	
8425.49.10.00	- - - For use in civil aircraft	0
8425.49.90.00	- - - Other	4.1
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, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:*	
8426.11.00.00	- - Overhead travelling cranes on fixed support	4.1

H.S. Code Number	Description	Import Duty
8426.12.00.00	- - Mobile lifting frames on tyres and straddle carriers	5.1
8426.19.00.00	- - Other	4.1
8426.20.00.00	- Tower cranes	4.1
8426.30.00.00	- Portal or pedestal jib cranes	0
	- Other machinery, self-propelled:	
8426.41.00.00	- - On tyres	5.8
8426.49.00.00	- - Other	4.1
	- Other machinery:	
8426.91	*- - Designed for mounting on road vehicles:*	
8426.91.10.00	- - - Hydraulic cranes designed for the loading and unloading of the vehicle	0
8426.91.90.00	- - - Other	0
8426.99	*- - Other:*	
8426.99.10.00	- - - For use in civil aircraft	0
8426.99.90.00	- - - Other	0
84.27	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment:**	
8427.10	*- Self-propelled trucks powered by an electric motor:*	
8427.10.10.00	- - With a lifting height of 1 m or more	4.9
8427.10.90.00	- - Other	4.9
8427.20	*- Other self-propelled trucks:*	
	- - With a lifting height of 1 m or more:	
8427.20.11.00	- - - Rough terrain fork-lift and other stacking trucks	4.9
8427.20.19.00	- - - Other	4.9
8427.20.90.00	- - Other	4.9
8427.90.00.00	- Other trucks	0
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):**	
8428.10	*- Lifts and skip hoists:*	
8428.10.10.00	- - For use in civil aircraft	0
	- - Other:	
8428.10.91.00	- - - Electrically operated	4.1

H.S. Code Number	Description	Import Duty
8428.10.99.00	- - - Other	4.1
8428.20	*- Pneumatic elevators and conveyors:*	
8428.20.10.00	- - For use in civil aircraft	0
	- - Other:	
8428.20.30.00	- - - Specially designed for use in agriculture	4.1
	- - - Other:	
8428.20.91.00	- - - - For bulk materials	4.1
8428.20.99.00	- - - - Other	4.1
	- Other continuous -action elevators and conveyors, for goods or materials:	
8428.31.00.00	- - Specially designed for underground use	4.1
8428.32.00.00	- - Other, bucket type	4.1
8428.33	*- - Other, belt type:*	
8428.33.10.00	- - - For use in civil aircraft	0
8428.33.90.00	- - - Other	4.1
8428.39	*- - Other:*	
8428.39.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8428.39.91.00	- - - - Roller conveyors	4.1
8428.39.93.00	- - - - Automated material handling machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices	4.1
8428.39.98.00	- - - - Other	4.1
8428.40.00.00	- Escalators and moving walkways	4.1
8428.50.00.00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	4.1
8428.60.00.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	4.1
8428.90	*- Other machinery:*	
8428.90.10.00	- - For use in civil aircraft	0
	- - Other:	
8428.90.30.00	- - - Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls,bars and slabs	5.6

H.S. Code Number	Description	Import Duty
	- - - Other:	
	- - - - Loaders specially designed for use in agriculture:	
8428.90.71.00	- - - - - Designed for attachment to agricultural tractors	4.1
8428.90.79.00	- - - - - Other	4.1
	- - - - Other:	
8428.90.91.00	- - - - - Mechanical loaders for bulk material	4.1
8428.90.98.00	- - - - - Other	4.1
84.29	**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:**	
	- Bulldozers and angledozers:	
8429.11.00.00	- - Track laying	6.5
8429.19.00.00	- - Other	0
8429.20.00.00	- Graders and levellers	6.5
8429.30.00.00	- Scrapers	5.8
8429.40	*- Tamping machines and road rollers:*	
	- - Road rollers:	
8429.40.10.00	- - - Vibratory	3.8
8429.40.30.00	- - - Other	3.8
8429.40.90.00	- - Tamping machines	6.5
	- Mechanical shovels, excavators and shovel loaders:	
8429.51	*- - Front-end shovel loaders:*	
8429.51.10.00	- - - Loaders specially designed for underground use	6
	- - - Other:	
8429.51.91.00	- - - - Crawler shovel loaders	6
8429.51.99.00	- - - - Other	6
8429.52	*- - Machinery with a 360° revolving superstructure:*	
8429.52.10.00	- - - Track-laying excavators	6.5
8429.52.90.00	- - - Other	6.5
8429.59.00.00	- - Other	6.5

H.S. Code Number	Description	Import Duty
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:**	
8430.10.00.00	- Pile-drivers and pile-extractors	5.1
8430.20.00.00	- Snow-ploughs and snow-blowers	5.1
	- Coal or rock cutters and tunnelling machinery:	
8430.31.00.00	- - Self-propelled	6.5
8430.39.00.00	- - Other	4.1
	- Other boring or sinking machinery:	
8430.41.00.00	- - Self-propelled	6.5
8430.49.00.00	- - Other	2.9
8430.50.00.00	- Other machinery, self-propelled	6.5
	- Other machinery, not self-propelled:	
8430.61.00.00	- - Tamping or compacting machinery	4.1
8430.62.00.00	- - Scrapers	4.1
8430.69.00.00	- - Other	4.1
84.31	**Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30:**	
8431.10.00.00	- Of machinery of heading No. 84.25	0
8431.20.00.00	- Of machinery of heading No. 84.27	5.3
	- Of machinery of heading No. 84.28:	
8431.31.00.00	- - Of lifts, skip hoists or escalators	4.1
8431.39	*- - Other:*	
8431.39.10.00	- - - Of rolling-mill machinery of subheading 8428.90.30.00	5.6
8431.39.90.00	- - - Other	4.1
	- Of machinery of heading No. 84.26, 84.29 or 84.30:	
8431.41.00.00	- - Buckets, shovels, grabs and grips	5.3
8431.42.00.00	- - Bulldozer or angledozer blades	5.8
8431.43.00.00	- - Parts of boring or sinking machinery of subheading No. 8430.41.00.00 or 8430.49.00.00	2.9
8431.49	*- - Other:*	
8431.49.20.00	- - - Of cast iron or cast steel	5.2

H.S. Code Number	Description	Import Duty
8431.49.80.00	- - - Other	5.2
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:**	
8432.10	*- Ploughs:*	
8432.10.10.00	- - Mouldboard	3.5
8432.10.90.00	- - Other	3.5
	- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.21.00.00	- - Disc harrows	3.5
9432.29	*- - Other:*	
8432.29.10.00	- - - Scarifiers and cultivators	3.5
8432.29.30.00	- - - Harrows	3.5
8432.29.50.00	- - - Rotovators	3.5
8432.29.90.00	- - - Other	3.5
8432.30	*- Seeders, planters and transplanters:*	
	- - Seeders:	
8432.30.11.00	- - - Central driven precision spacing seeders	0
8432.30.19.00	- - - Other	0
8432.30.90.00	- - Planters and transplanters	0
8432.40	*- Manure spreaders and fertiliser distributors:*	
8432.40.10.00	- - Mineral or chemical fertiliser distribution	3.5
8432.40.90.00	- - Other	3.5
8432.80.00.00	- Other machinery	3.5
8432.90.00.00	- Parts	3.5
84.33	**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37:**	
	- Mowers for lawns, parks or sportsgrounds:	
8433.11	*- - Powered, with the cutting device rotating in a horizontal plane:*	
8433.11.10.00	- - - Electric	3.5
	- - - Other:	

H.S. Code Number	Description	Import Duty
	- - - - *Self-propelled:*	
8433.11.51.00	- - - - - With a seat	3.5
8433.11.59.00	- - - - - Other	3.5
8433.11.90.00	- - - - Other	3.5
8433.19	- - *Other:*	
	- - - *With motor:*	
8433.19.10.00	- - - - Electric	3.5
	- - - - *Other:*	
	- - - - - *Self-propelled:*	
8433.19.51.00	- - - - - - With a seat	3.5
8433.19.59.00	- - - - - - Other	3.5
8433.19.70.00	- - - - - Other	3.5
8433.19.90.00	- - - Without motor	3.5
8433.20	- *Other mowers, including cutter bars for tractor mounting:*	
8433.20.10.00	- - With motor	3.5
	- - *Other:*	
	- - - *Designed to be carried on or hauled by a tractor:*	
8433.20.51.00	- - - - With the cutting device rotating in a horizontal plane	3.5
8433.20.59.00	- - - - Other	3.5
8433.20.90.00	- - - Other	3.5
8433.30	- *Other haymaking machinery:*	
8433.30.10.00	- - Turners, side delivery rakes, and tedders	3.5
8433.30.90.00	- - Other	3.5
8433.40	- *Straw or fodder balers, including pick-up balers:*	
8433.40.10.00	- - Pick-up balers	3.5
8433.40.90.00	- - Other	3.5
	- *Other harvesting machinery; threshing machinery:*	
8433.51.00.00	- - Combine harvester-threshers	3.5
8433.52.00.00	- - Other threshing machinery	3.5
8433.53	- - *Root or tuber harvesting machines:*	
8433.53.10.00	- - - Potato-diggers and potato harvesters	3.5
8433.53.30.00	- - - Beet-topping machines and beet harvesters	3.5

H.S. Code Number	Description	Import Duty
8433.53.90.00	- - - Other	3.5
8433.59	- - *Other:*	
	- - - *Forage harvesters:*	
8433.59.11.00	- - - - Self-propelled	3.5
8433.59.19.00	- - - - Other	3.5
8433.59.30.00	- - - Grape harvesters	3.5
8433.59.80.00	- - - Other	3.5
8433.60.00.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	3.5
8433.90.00.00	- Parts	3.5
84.34	**Milking machines and dairy machinery:**	
8434.10.00.00	- Milking machines	4.1
8434.20.00.00	- Dairy machinery	4.1
8434.90.00.00	- Parts	4.1
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:**	
8435.10.00.00	- Machinery	4
8435.90.00.00	- Parts	4
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:**	
8436.10.00.00	- Machinery for preparing animal feeding stuffs	3.8
	- *Poultry-keeping machinery; poultry incubators and brooders:*	
8436.21.00.00	- - Poultry incubators and brooders	1.7
8436.29.00.00	- - Other	3.8
8436.80	- *Other machinery:*	
8436.80.10.00	- - Forestry machinery	3.8
	- - *Other:*	
8436.80.91.00	- - - Automatic drinking bowls	3.8

H.S. Code Number	Description	Import Duty
8436.80.99.00	- - - Other	3.8
	- Parts:	
8436.91.00.00	- - Of poultry-keeping machinery or poultry incubators and brooders	3.8
8436.99.00.00	- - Other	3.8
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 farmtype machinery:**	
8437.10.00.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	3.7
8437.80.00.00	- Other machinery	4.6
8437.90.00.00	- Parts	3.7
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	*- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:*	
8438.10.10.00	- - Bakery machinery	3.8
8438.10.90.00	- - Machinery for the manufacture of macaroni, spaghetti or similar products	3.8
8438.20.00.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	3.8
8438.30.00.00	- Machinery for sugar manufacture	3.8
8438.40.00.00	- Brewery machinery	3.8
8438.50.00.00	- Machinery for the preparation of meat or poultry	3.8
8438.60.00.00	- Machinery for the preparation of fruits, nuts or vegetables	3.8
8438.80	*- Other machinery:*	
8438.80.10.00	- - For the preparation of tea or coffee	3.8
	- - Other:	
8438.80.91.00	- - - For the preparation or manufacture of drink	3.8
8438.80.99.00	- - - Other	3.8
8438.90.00.00	- Parts	3.8

H.S. Code Number	Description	Import Duty
84.39	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:**	
8439.10.00.00	- Machinery for making pulp of fibrous cellulosic material	4.1
8439.20.00.00	- Machinery for making paper or paperboard	3.8
8439.30.00.00	- Machinery for finishing paper or paperboard	1.7
	- Parts:	
8439.91	*- - Of machinery for making pulp of fibrous cellulosic material:*	
8439.91.10.00	- - - Of cast iron or cast steel	4.1
8439.91.90.00	- - - Other	4.1
8439.99	*- - Other:*	
8439.99.10.00	- - - Of cast iron or cast steel	3.9
8439.99.90.00	- - - Other	3.9
84.40	**Book-binding machinery, including book- sewing machines:**	
8440.10	*- Machinery:*	
8440.10.10.00	- - Folding machines	3.5
8440.10.20.00	- - Collating machines and gathering machines	3.5
8440.10.30.00	- - Sewing, wire stitching and stapling machines	3.5
8440.10.40.00	- - Unsewn (perfect) binding machines	3.5
8440.10.90.00	- - Other	3.5
8440.90.00.00	- Parts	3.5
84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:**	
8441.10	*- Cutting machines:*	
8441.10.10.00	- - Combined reel slitting and re-reeling machines	3.8
8441.10.20.00	- - Other slitting and cross cutting machines	3.8
8441.10.30.00	- - Guillotines	3.8
8441.10.40.00	- - Three-knife trimmers	3.8
8441.10.80.00	- - Other	3.8
8441.20.00.00	- Machines for making bags, sacks or envelopes	3.8
8441.30.00.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	3.8

H.S. Code Number	Description	Import Duty
8441.40.00.00	- Machines for moulding articles in paper pulp, paper or paperboard	3.8
8441.80.00.00	- Other machinery	3.8
8441.90	*- Parts:*	
8441.90.10.00	- - Of cutting machines	3.8
8441.90.90.00	- - Other	3.8
84.42	**Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes, (for example, planed, grained or polished):**	
8442.10.00.00	- Phototype-setting and composing machines	1.7
8442.20	*- Machinery, apparatus and equipment for type- setting or composing by other processes, with or without founding device:*	
8442.20.10.00	- - For founding and setting (for example, linotypes, monotypes, intertypes)	0
8442.20.90.00	- - Other	1.7
8442.30.00.00	- Other machinery, apparatus and equipment	4.1
8442.40.00.00	- Parts of the foregoing machinery, apparatus or equipment	1.7
8442.50	*- 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):*	
	- - With printing image:	
8442.50.21.00	- - - For relief printing	4.5
8442.50.23.00	- - - For planographic printing	4.5
8442.50.29.00	- - - Other	4.5
8442.50.80.00	- - Other	4.5
84.43	**Printing machinery, including ink-jet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing:**	
	- Offset printing machinery:	
8443.11.00.00	- - Reel fed	3

H.S. Code Number	Description	Import Duty
8443.12.00.00	- - Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)	3
8443.19	- - *Other:*	
	- - - *Sheet fed:*	
8443.19.10.00	- - - - Used	3
	- - - - *New, taking sheets of a size:*	
8443.19.31.00	- - - - - Not exceeding 52 cm x 74 cm	3
8443.19.35.00	- - - - - Exceeding 52 cm x 74 cm but not exceeding 74 cm x 107 cm	3
8443.19.39.00	- - - - - Exceeding 74 cm x 107 cm	3
8443.19.90.00	- - - Other	3
	- *Letterpress, printing machinery, excluding flexographic printing:*	
8443.21.00.00	- - Reel fed	3
8443.29.00.00	- - Other	1.7
8443.30.00.00	- Flexographic printing machinery	1.7
8443.40.00.00	- Gravure printing machinery	3
	- *Other printing machinery:*	
8443.51.00.00	- - Ink-jet printing machines	4.4
8443.59	- - *Other:*	
8443.59.20.00	- - - For printing textile materials	3
	- - - *Other:*	
8443.59.40.00	- - - - For use in the production of semiconductors	3
8443.59.70.00	- - - - Other	3
8443.60.00.00	- Machines for uses ancillary to printing	3
8443.90	- *Parts:*	
8443.90.05.00	- - For use in the production of semiconductors	3
	- *Other:*	
8443.90.10.00	- - Of cast iron or cast steel	3
8443.90.80.00	- - Other	3
84.44	**Machines for extruding, drawing, texturing or cutting man-made textile materials:**	
8444.00.10.00	- Machines for extruding	3.8

H.S. Code Number	Description	Import Duty
8444.00.90.00	- Other	3.8
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 No. 84.46 or 84.47:**	
	- Machines for preparing textile fibres:	
8445.11.00.00	- - Carding machines	3.8
8445.12.00.00	- - Combing machines	3.8
8445.13.00.00	- - Drawing or roving machines	3.8
8445.19.00.00	- - Other	3.8
8445.20.00.00	- Textile spinning machines	3.8
8445.30	*- Textile doubling or twisting machines:*	
8445.30.10.00	- - Textile doubling machines	3.8
8445.30.90.00	- - Textile twisting machines	3.8
8445.40.00.00	- Textile winding (including weft-winding) or reeling machines	3.8
8445.90.00.00	- Other	3.8
84.46	**Weaving machines (looms):**	
8446.10.00.00	- For weaving fabrics of a width not exceeding 30 cm	3.5
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.21.00.00	- - Power looms	3.5
8446.29.00.00	- - Other	3.5
8446.30.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	3.5
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	*- - With cylinder diameter not exceeding 165 mm:*	
8447.11.10.00	- - - Working with latch needles	4.4

H.S. Code Number	Description	Import Duty
8447.11.90.00	- - - Other	4.4
8447.12	- - *With cylinder diameter exceeding 165 mm:*	
8447.12.10.00	- - - Working with latch needles	4.4
8447.12.90.00	- - - Other	4.4
8447.20	- *Flat knitting machines; stitch-bonding machines:*	
8447.20.10.00	- - Hand operated	1.7
	- - *Other:*	
8447.20.92.00	- - - Warp knitting machines (including Raschel type); stitch-bonding machines	1.7
8447.20.98.00	- - - Other	1.7
8447.90.00.00	- Other	1.7
84.48	**Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):**	
	- *Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47:*	
8448.11.00.00	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	3.8
8448.19.00.00	- - Other	1.7
8448.20	- *Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery:*	
8448.20.10.00	- - Of cast iron or cast steel	3.8
8448.20.90.00	- - Other	3.8
	- *Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:*	
8448.31.00.00	- - Card clothing	3.8
8448.32.00.00	- - Of machines for preparing textile fibres, other than card clothing	1.7
8448.33	- - *Spindles, spindle flyers, spinning rings and ring travellers:*	
8448.33.10.00	- - - Spindles and spindle flyers	3.8
8448.33.90.00	- - - Spinning rings and ring travellers	3.8

H.S. Code Number	Description	Import Duty
8448.39.00.00	- - Other	3.8
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448.41.00.00	- - Shuttles	3.8
8448.42.00.00	- - Reeds for looms, healds and heald-frames	3.8
8448.49.00.00	- - Other	1.7
	- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:	
8448.51	*- - Sinkers, needles and other articles used in forming stitches:*	
8448.51.10.00	- - - Sinkers	3.8
8448.51.90.00	- - - Other	3.8
8448.59.00.00	- - Other	3.8
84.49 00.00.00	**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**	3.8
84.50	**Household or laundry-type washing machines, including machines which both wash and dry:**	
	- Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.11	*- - Fully automatic machines:*	
	- - - Each of a dry linen capacity not exceeding 6 kg:	
8450.11.11.00	- - - - Front loading machines	5.1
8450.11.19.00	- - - - Top-loading machines	5.1
8450.11.90.00	- - - Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	5.1
8450.12.00.00	- - Other machines, with built-in centrifugal drier	5.1
8450.19.00.00	- - Other	5.1
8450.20.00.00	- Machines, each of a dry linen capacity exceeding 10 kg	2.2
8450.90.00.00	- Parts	5.1

H.S. Code Number	Description	Import Duty
84.51	**Machinery (other than machines of heading No. 84.50) for washing, cleaning, 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:**	
8451.10.00.00	- Dry-cleaning machines	3.8
	- Drying machines:	
8451.21	*- - Each of a dry linen capacity not exceeding 10 kg:*	
8451.21.10.00	- - - Each of a dry linen capacity not exceeding 6 kg	3.8
8451.21.90.00	- - - Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	3.8
8451.29.00.00	- - Other	3.8
8451.30	*- Ironing machines and presses (including fusing presses):*	
	- - Electrically heated of a power:	
8451.30.10.00	- - - Not exceeding 2 500 W	4.6
8451.30.30.00	- - - Exceeding 2 500 W	4.6
8451.30.80.00	- - Other	4.6
8451.40.00.00	- Washing, bleaching or dyeing machines	3.8
8451.50.00.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	3.8
8451.80	*- Other machinery:*	
8451.80.10.00	- - Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	3.8
8451.80.30.00	- - Machines for dressing or finishing	3.8
8451.80.80.00	- - Other	3.8
8451.90.00.00	- Parts	3.8
84.52	**Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:**	
8452.10	*- Sewing machines of the household type:*	

H.S. Code Number	Description	Import Duty
	- - Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor:	
8452.10.11.00	- - - Sewing machines having a value (not including frames, tables or furniture) of more than €67.55 each	5.7
8452.10.19.00	- - - Other	8.1
8452.10.90.00	- - Other sewing machines and other sewing machine heads	3.7
	- Other sewing machines:	
8452.21.00.00	- - Automatic units	4.4
8452.29.00.00	- - Other	4.4
8452.30	*- Sewing machine needles:*	
8452.30.10.00	- - With single flat shank	4.9
8452.30.90.00	- - Other	4.9
8452.40.00.00	- Furniture, bases and covers for sewing machines and parts thereof	5.8
8452.90.00.00	- Other parts of sewing machines	5.8
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:**	
8453.10.00.00	- Machinery for preparing, tanning or working hides, skins or leather	4.1
8453.20.00.00	- Machinery for making or repairing footwear	4.1
8453.80.00.00	- Other machinery	4.1
8453.90.00.00	- Parts	4.1
84.54	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:**	
8454.10.00.00	- Converters	1.7
8454.20.00.00	- Ingot moulds and ladles	3.8
8454.30	*- Casting machines:*	
8454.30.10.00	- - For casting under pressure	3.8
8454.30.90.00	- - Other	3.8
8454.90.00.00	- Parts	3.8

H.S. Code Number	Description	Import Duty
84.55	**Metal-rolling mills and rolls therefor:**	
8455.10.00.00	- Tube mills	4.9
	- Other rolling mills:	
8455.21.00.00	- - Hot or combination hot and cold	4.9
8455.22.00.00	- - Cold	4.9
8455.30	*- Rolls for rolling mills:*	
8455.30.10.00	- - Of cast iron	4.9
	- - Of open-die forged steel:	
8455.30.31.00	- - - Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	4.9
8455.30.39.00	- - - Cold-rolling work-rolls	4.9
8455.30.90.00	- - Of cast or wrought steel	4.9
8455.90.00.00	- Other parts	4.9
84.56	**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultransonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:**	
8456.10	*- Operated by laser or other light or photon beam processes:*	
8456.10.10.00	- - Of a kind used in the manufacture of semiconductor wafers or devices	5.1
8456.10.90.00	- - Other	5.1
8456.20.00.00	- Operated by ultrasonic processes	4.4
8456.30	*- Operated by electro-discharge processes:*	
	- - Numerically controlled:	
8456.30.11.00	- - - Wire-cut	4.4
8456.30.19.00	- - - Other	4.4
8456.30.90.00	- - Other	4.4
	- Other:	
8456.91.00.00	- - For dry-etching patterns on semiconductor materials	0
8456.99	*- - Other:*	
8456.99.10.00	- - - Focused ion beam milling machines for producing or repairing masks and reticles for patterns on semiconductor devices	0

H.S. Code Number	Description	Import Duty
8456.99.30.00	- - - Apparatus for stripping or cleaning semiconductor wafers	0
8456.99.50.00	- - - Apparatus for dry-etching patters on LCD substrates	0
8456.99.80.00	- - - Other	3.5
84.57	**Machining centres, unit construction machines, single station- and multi-station transfer machines, for working metal:**	
8457.10	*- Machining centres:*	
8457.10.10.00	- - Horizontal	5
8457.10.90.00	- - Other	5
8457.20.00.00	- Unit construction machines (single station)	2.7
8457.30	*- Multi-station transfer machines:*	
8457.30.10.00	- - Numerically controlled	5
8457.30.90.00	- - Other	5
84.58	**Lathes (including turning centres) for removing metal:**	
	- Horizontal lathes:	
8458.11	*- - Numerically controlled:*	
8458.11.20.00	- - - Turning centres	5
	- - - Automatic lathes:	
8458.11.41.00	- - - - Single spindle	5
8458.11.49.00	- - - - Multi-spindle	5
8458.11.80.00	- - - Other	5
8458.19	*- - Other:*	
8458.19.20.00	- - - Centre lathes (engine or tool-room)	4.9
8458.19.40.00	- - - Automatic lathes	4.9
8458.19.80.00	- - - Other	4.9
	- Other lathes:	
8458.91	*- - Numerically controlled:*	
8458.91.20.00	- - - Turning centres	4.9
8458.91.80.00	- - - Other	4.9
8458.99.00.00	- - Other	2.7

H.S. Code Number	Description	Import Duty
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 No. 84.58:**	
8459.10.00.00	- Way-type unit head machines	5.1
	- Other drilling machines:	
8459.21.00.00	- - Numerically controlled	5
8459.29.00.00	- - Other	5.3
	- Other boring-milling machines:	
8459.31.00.00	- - Numerically controlled	4.2
8459.39.00.00	- - Other	3
8459.40	*- Other boring machines:*	
8459.40.10.00	- - Numerically controlled	4.2
8459.40.90.00	- - Other	3
	- Milling machines, knee-type:	
8459.51.00.00	- - Numerically controlled	5
8459.59.00.00	- - Other	5.3
	- Other milling machines:	
8459.61	*- - Numerically controlled:*	
8459.61.10.00	- - - Tool milling machines	5
8459.61.90.00	- - - Other	5
8459.69	*- - Other:*	
8459.69.10.00	- - - Tool milling machines	5.3
8459.69.90.00	- - - Other	5.3
8459.70.00.00	- Other threading or tapping machines	4.9
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 No.84.61:**	
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.11.00.00	- - Numerically controlled	5
8460.19.00.00	- - Other	4.9

H.S. Code Number	Description	Import Duty
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.21	*- - Numerically controlled:*	
	- - - For cylindrical surfaces:	
8460.21.11.00	- - - - Internal cylindrical grinding machines	5
8460.21.15.00	- - - - Centreless grinding machines	5
8460.21.19.00	- - - - Other	5
8460.21.90.00	- - - Other	5
8460.29	*- - Other:*	
	- - - For cylindrical surfaces:	
8460.29.11.00	- - - - Internal cylindrical grinding machines	4.9
8460.29.19.00	- - - - Other	4.9
8460.29.90.00	- - - Other	4.9
	- Sharpening (tool or cutter grinding) machines:	
8460.31.00.00	- - Numerically controlled	2.5
8460.39.00.00	- - Other	2.2
8460.40	*- Honing or lapping machines:*	
8460.40.10.00	- - Numerically controlled	4.9
8460.40.90.00	- - Other	4.9
8460.90	*- Other:*	
8460.90.10.00	- - Fitted with a micrometric adjusting system in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	4.9
8460.90.90.00	- - Other	2.2
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:**	
8461.10.00.00	- Planing machines	5
8461.20.00.00	- Shaping or slotting machines	1.7
8461.30	*- Broaching machines:*	
8461.30.10.00	- - Numerically controlled	2.5
8461.30.90.00	- - Other	2.5
8461.40	*- Gear cutting, gear grinding or gear finishing machines:*	

H.S. Code Number	Description	Import Duty
	- - Gear-cutting machines (including abrasive gear-cutting machines):	
	- - - For cutting cylindrical-gears:	
8461.40.11.00	- - - - Numerically controlled	4.9
8461.40.19.00	- - - - Other	4.9
	- - - For cutting other gears:	
8461.40.31.00	- - - - Numerically controlled	3.5
8461.40.39.00	- - - - Other	3.5
	- - Gear-finishing machines:	
	- - - Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8461.40.71.00	- - - - Numerically controlled	5
8461.40.79.00	- - - - Other	5
8461.40.90.00	- - - Other	2.2
8461.50	*- Sawing or cutting-off machines:*	
	- - Sawing machines:	
8461.50.11.00	- - - Circular saws	2.2
8461.50.19.00	- - - Other	2.2
8461.50.90.00	- - Cutting-off machines	2.2
8461.90.00.00	- Other	4.9
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	*- Forging or die-stamping machines (including presses) and hammers:*	
8462.10.10.00	- - Numerically controlled	4.4
8462.10.90.00	- - Other	2.5
	- Bending, folding, straightening or flattening machines (including presses):	
8462.21	*- - Numerically controlled:*	
8462.21.05.00	- - - Of a kind used in the manufacture of semiconductor devices	4

H.S. Code Number	Description	Import Duty
	- - - Other:	
8462.21.10.00	- - - For working flat products	4
8462.21.80.00	- - - Other	4
8462.29	*- - Other:*	
8462.29.05.00	- - - Of a kind used in the manufacture of semiconductor devices	2.5
	- - - Other:	
8462.29.10.00	- - - For working flat products	2.5
	- - - Other:	
8462.29.91.00	- - - - Hydraulic	2.5
8462.29.98.00	- - - - Other	2.5
	- Shearing machines (including presses), other than combined punching and shearing machines:	
8462.31.00.00	- - Numerically controlled	4
8462.39	*- - Other:*	
8462.39.10.00	- - - For working flat products	2.5
	- - - Other:	
8462.39.91.00	- - - - Hydraulic	2.5
8462.39.99.00	- - - - Other	2.5
	- Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.41	*- - Numerically controlled:*	
8462.41.10.00	- - - For working flat products	4
8462.41.90.00	- - - Other	4
8462.49	*- - Other:*	
8462.49.10.00	- - - For working flat products	2.5
8462.49.90.00	- - - Other	2.5
	- Other:	
8462.91	*- - Hydraulic presses:*	
8462.91.10.00	- - - Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	4.4
	- - - Other:	
8462.91.50.00	- - - - Numerically controlled	5.5
8462.91.90.00	- - - - Other	5

H.S. Code Number	Description	Import Duty
8462.99	*- - Other:*	
8462.99.10.00	- - - Presses for moulding metallic powders by sintering or presses for compressing scrap metal into bales	4.4
	- - - Other:	
8462.99.50.00	- - - - Numerically controlled	5.5
8462.99.90.00	- - - - Other	5
84.63	**Other machine-tools for working metal or cermets, without removing material:**	
8463.10	*- Draw-benches for bars, tubes, profiles, wire or the like:*	
8463.10.10.00	- - Draw-benches for wire	4.9
8463.10.90.00	- - Other	4.9
8463.20.00.00	- Thread rolling machines	4.9
8463.30.00.00	- Machines for working wire	4.9
8463.90.00.00	- Other	4.9
84.64	**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:**	
8464.10	*- Sawing machines:*	
8464.10.10.00	- - For sawing monocrystal semiconductor boules into slices, or wafers into chips	0
	- - Other:	
8464.10.90.10	- - - Stone sawing machines for 'franka' stone	3.8
8464.10.90.20	- - - Three-facing stone dressing machines for 'franka' stone	3.8
8464.10.90.90	- - - Other	2.2
8464.20	*- Grinding or polishing machines:*	
8464.20.05.00	- - For working semiconductor wafers	0
	- - For working glass:	
8464.20.11.00	- - - Optical glass	3.8
8464.20.19.00	- - - Other	3.8
8464.20.20.00	- - For working ceramics	3.8
8464.20.95.00	- - Other	3.8
8464.90	*- Other:*	

H.S. Code Number	Description	Import Duty
8464.90.10.00	- - For scribing or scoring semiconductor wafers	0
8464.90.20.00	- - For working ceramics	3.8
8464.90.80.00	- - Other	3.8
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	*- Machines which can carry out different types of machining operations without tool change between such operations:*	
8465.10.10.00	- - With manual transfer of workpiece between each operation	5.8
8465.10.90.00	- - With automatic transfer of workpiece between each operation	5.8
	- Other:	
8465.91	*- - Sawing machines:*	
8465.91.10.00	- - - Band saws	5.8
8465.91.20.00	- - - Circular saws	5.8
8465.91.90.00	- - - Other	5.8
8465.92.00.00	- - Planing, milling or moulding (by cutting) machines	5.8
8465.93.00.00	- - Grinding, sanding or polishing machines	5.8
8465.94.00.00	- - Bending or assembling machines	5.8
8465.95.00.00	- - Drilling or morticing machines	2.7
8465.96.00.00	- - Splitting, slicing or paring machines	5.8
8465.99	*- - Other:*	
8465.99.10.00	- - - Lathes	5.8
8465.99.90.00	- - - Other	5.8
84.66	**Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the band:**	
8466.10	*- Tool holders and self-opening dieheads:*	
	- - Tool holders:	
8466.10.10.00	- - - Arbors, collets and sleeves	2.9
	- - - Other:	

H.S. Code Number	Description	Import Duty
8466.10.31.00	- - - - For lathes	2.9
8466.10.39.00	- - - - Other	2.9
8466.10.90.00	- - Self-opening dieheads	2.9
8466.20	*- Work holders:*	
8466.20.10.00	- - Jigs and fixtures for specific applications; sets of standard jig and fixture components	2.9
	- - Other:	
8466.20.91.00	- - - For lathes	2.9
8466.20.99.00	- - - Other	2.9
8466.30.00.00	- Dividing heads and other special attachments for machine-tools	2.9
	- Other:	
8466.91	*- - For machines of heading No. 84.64:*	
8466.91.15.00	- - - For machines of subheading 8464.10.10.00, 8464.20.05.00 or 8464.90.10.00	2.9
	- - - Other:	
8466.91.20.00	- - - - Of cast iron or cast steel	2.9
8466.91.95.00	- -- - Other	2.9
8466.92	*- - For machines of heading No. 84.65:*	
8466.92.20.00	- - - Of cast iron or cast steel	2.9
8466.92.80.00	- - - Other	2.9
8466.93	*- - For machines of headings Nos. 84.56 to 84.61:*	
8466.93.15.00	- - - Of machines and apparatus of subheading 8456.10.10.00, 8456.91.00.00, 8456.99.10.00 or 8456099.30.00	2.9
8466.93.17.00	- - - For apparatus of subheading 8456.99.50.00.	2.9
8466.93.95.00	- - - Other	2.9
8466.94	*- - For machines of heading No. 84.62 or 84.63:*	
8466.94.10.00	- - - For machines of subheading 8462.21.05.00 or 8462.29.05.00	2.9
8466.94.90.00	- - - Other	2.9
84.67	**Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor:**	
	- Pneumatic:	
8467.11	*- - Rotary type (including combined rotary- percussion):*	

H.S. Code Number	Description	Import Duty
8467.11.10.00	- - - Metal working	1.7
8467.11.90.00	- - - Other	1.7
8467.19.00.00	- - Other	1.7
	- Other tools:	
8467.81.00.00	- - Chain saws	3
8467.89.00.00	- - Other	1.7
	- Parts:	
8467.91.00.00	- - Of chain saws	3
8467.92.00.00	- - Of pneumatic tools	3
8467.99.00.00	- - Other	3
84.68	**Machinery and apparatus for soldering, brazing, or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances:**	
8468.10.00.00	- Hand-held blow pipes	3.8
8468.20.00.00	- Other gas-operated machinery and apparatus	3.8
8468.80.00.00	- Other machinery and apparatus	2.2
8468.90.00.00	- Parts	3.8
84.69	**Typewriters other than printers of heading No. 84.71; word-processing machines:**	
	- Automatic typewriters and word-processing machines:	
8469.11.00.00	- - Word-processing machines	4.6
8469.12.00.00	- - Automatic typewriters	4.6
8469.20.00.00	- Other typewriters, electric	4.6
8469.30.00.00	- Other typewriters, non-electric	4.6
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	*- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions:*	

H.S. Code Number	Description	Import Duty
8470.10.00.00	- - Electronic calculators capable of operation without an external source of electric power	12
8470.10.00.90	- - Pocket-size data recording, reproducing and displaying machines with calculating functions	6.3
	- Other electronic calculating machines:	
8470.21.00.00	- - Incorporating a printing device	12
8470.29.00.00	- - Other	12
8470.30.00.00	- Other calculating machines	4.1
8470.40.00.00	- Accounting machines	4.1
8470.50.00.00	- Cash registers	4.1
8470.90.00.00	- Other	4.1
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:**	
8471.10	*- Analogue or hybrid automatic data processing machines:*	
8471.10.10.00	- - For use in civil aircraft	0
8471.10.90.00	- - Other	4.9
8471.30.00.00	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	4.9
	- Other digital automatic data processing machines:	
8471.41	*- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:*	
8471.41.10.00	- - - For use in civil aircraft	0
8471.41.90.00	- - - Other	4.9
8471.49	*- - Other, presented in the form of systems:*	
8471.49.10.00	- - - For use in civil aircraft	0
8471.49.90.00	- - - Other	4.9
8471.50	*- Digital processing units other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units:*	
8471.50.10.00	- - For use in civil aircraft	0
8471.50.90.00	- - Other	4.9

H.S. Code Number	Description	Import Duty
8471.60	*- Input or output units, whether or not containing storage units in the same housing:*	
8471.60.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8471.60.40.00	- - - Printers	4.9
8471.60.50.00	- - - Keyboards	4.9
8471.60.90.00	- - - Other	4.9
8471.70	- *Storage units:*	
8471.70.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8471.70.40.00	- - - Central storage units	4.9
	- - - *Other:*	
	- - - - *Disk storage units:*	
8471.70.51.00	- - - - - Optical, including magneto-optical	4.9
	- - - - - *Other:*	
8471.70.53.00	- - - - - - Hard disk drives	4.9
8471.70.59.00	- - - - - - Other	4.9
8471.70.60.00	- - - - Magnetic tape storage units	4.9
8471.70.90.00	- - - - Other	4.9
8471.80.00.00	- Other units of automatic data-processing machines	4.9
8471.90.00.00	- Other	4.4
84.72	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-counting or wrapping machines, pencil- sharpening machines, perforating or stapling machines):**	
8472.10.00.00	- Duplicating machines	4.4
8472.20.00.00	- Addressing machines and address plate embossing machines	4.6
8472.30.00.00	- 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	4.4
8472.90	- *Other:*	
8472.90.10.00	- - Coin-sorting, coin-counting or coin-wrapping machines	4.4

H.S. Code Number	Description	Import Duty
8472.90.30.00	- - Automatic teller machines	4.4
8472.90.80.00	- - Other	4.4
84.73	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72:**	
8473.10	*- Parts and accessories of the machines of heading No. 84.69:*	
	- - Electronic assemblies	
8473.10.11.00	- - - Of machines of subheading 8469.11.00.00	4
8473.10.19.00	- - - Other	4
8473.10.90.00	- - Other	4
	- Parts and accessories of the machines of heading No. 84.70:	
8473.21	*- - Of the electronic calculating machines of sub-heading No. 8470.10, 8470.21 or 8470.29:*	
8473.21.10.00	- - - Electronic assemblies	6.3
8473.21.90.00	- - - Other	6.3
8473.29	*- - Other:*	
8473.29.10.00	- - - Electronic assemblies	4
8473.29.90.00	- - - Other	4
8473.30	*- Parts and accessories of the machines of heading No. 84.71:*	
8473.30.10.00	- - Electronic assemblies	4
8473.30.90.00	- - Other	4
8473.40	*- Parts and accessories of the machines of heading No. 84.72:*	
	- - Electronic assemblies:	
8473.40.11.00	- - - Of machines of subheading 8472.90.30.00	4
8473.40.19.00	- - - Other	4
8473.40.90.00	- - Other	4
8473.50	*- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72:*	
8473.50.10.00	- - Electronic assemblies	4
8473.50.90.00	- - Other	4

H.S. Code Number	Description	Import Duty
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:**	
8474.10.00.00	- Sorting, screening, separating or washing machines	3
8474.20	*- Crushing or grinding machines:*	
8474.20.10.00	- - For mineral substances of a kind used in the ceramics industry	3
8474.20.90.00	- - Other	3
	- Mixing or kneading machines:	
8474.31.00.00	- - Concrete or mortar mixers	3
8474.32.00.00	- - Machines for mixing mineral substances with bitumen	3
8474.39	*- - Other:*	
8474.39.10.00	- - - Machinery for mixing or kneading mineral substances of a kind used in the ceramics industry	3
8474.39.90.00	- - - Other	3
8474.80	- Other machinery:	
8474.80.10.00	- - Machinery for agglomerating, shaping or moulding ceramic paste	3
8474.80.90.00	- - Other	3
8474.90	*- Parts:*	
8474.90.10.00	- - Of cast iron or cast steel	3
8474.90.90.00	- - Other	3
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:**	
8475.10.00.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1.7
	- Machines for manufacturing or hot working glass or glassware:	
8475.21.00.00	- - Machines for making optical fibres and preforms thereof	1.7
8475.29.00.00	- - Other	1.7
8475.90.00.00	- Parts	3.5

H.S. Code Number	Description	Import Duty
84.76	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:**	
	- Automatic beverage-vending machines:	
8476.21.00.00	- - Incorporating heating or refrigerating devices	3.8
8476.29.00.00	- - Other	3.8
	- Other machines:	
8476.81.00.00	- - Incorporating heating or refrigerating devices	3.8
8476.89.00.00	- - Other	3.8
8476.90.00.00	- Parts	3.8
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	*- Injection-moulding machines:*	
8477.10.10.00	- - Encapsulation equipment for assembly of semiconductor devices	4.4
8477.10.90.00	- - Other	4.4
8477.20.00.00	- Extruders	1.7
8477.30.00.00	- Blow moulding machines	4.4
8477.40.00.00	- Vacuum moulding machines and other thermo-forming machines	1.7
	- Other machinery for moulding or otherwise forming:	
8477.51.00.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	4.4
8477.59	*- - Other:*	
8477.59.05.00	- - - Encapsulation equipment for assembly of semiconductor devices	0
	- - - Other:	
8477.59.10.00	- - - Presses	1.7
8477.59.80.00	- - - Other	1.7
8477.80	*- Other machinery:*	
	- - Machines for the manufacture of foam products:	
8477.80.11.00	- - - Machines for processing reactive resins	4.4

H.S. Code Number	Description	Import Duty
8477.80.19.00	- - - Other	4.4
8477.80.90.00	- - Other	4.4
8477.90	*- Parts:*	
8477.90.05.00	- - For machines of subheadings 8477.10.10.00 and 8477.59.05.00	4.4
	- - Other:	
8477.90.10.00	- - - Of cast iron or cast steel	4.4
8477.90.80.00	- - - Other	4.4
84.78	**Machinery for preparing or making up tobacco,not specified or included elsewhere in this Chapter:**	
8478.10.00.00	- Machinery	4.4
8478.90.00.00	- Parts	4.4
84.79	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:**	
8479.10.00.00	- Machinery for public works, building or the like	4.4
8479.20.00.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	4.4
8479.30	*- 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:*	
8479.30.10.00	- - Presses	1.7
8479.30.90.00	- - Other	1.7
8479.40.00.00	- Rope- or cable-making machines	3.8
8479.50.00.00	- Industrial robots, not elsewhere specified or included	4.4
8479.60.00.00	- Evaporative air coolers	4.4
	- Other machines and mechanical appliances:	
8479.81.00.00	- - For treating metal, including electric wire coil-winders	1.7
8479.82.00.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	4.4
8479.89	*- - Other:*	

H.S. Code Number	Description	Import Duty
8479.89.10.00	- - - The following goods, for use in civil aircraft: Hydropneumatic batteries; Mechanical actuators for thrust reversers; Toilet units specially designed; Air humidifiers and dehumidifiers; Servo-mechanisms, non-electric; Non-electric starter motors; Pneumatic starters for turbo-jets, turbo-propellers and other gas turbines; Windscreen wipers, non-electric; Propeller regulators, non-electric	0
	- - - *Other:*	
8479.89.30.00	- - - - Mobile hydraulic-powered mine-roof supports	4.4
8479.89.60.00	- - - - Central greasing systems	4.4
8479.89.65.00	- - - - Apparatus for growing or pulling monocrystal semiconductor boules	4.4
8479.89.70.00	- - - - Apparatus for epitaxial deposition on semiconductor wafers	4.4
	- - - - *Apparatus for wet etching, developing, stripping or cleaning:*	
8479.89.73.10	- - - - - Semiconductor wafers	4.4
8479.89.73.20	- - - - - Flat panel display substrates	4.4
8479.89.77.00	- - - - Die attach apparatus and tape automated bonders for assembly of semiconductor devices	4.4
8479.89.79.00	- - - - Encapsulation equipment for assembly of semiconductor devices	4.4
8479.89.91.00	- - - - Machines for glazing and decorating ceramic products	4.4
8479.89.98.00	- - - - Other	4.4
8479.90	- *Parts:*	
8479.90.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8479.90.50.00	- - - Of machines of subheading 8479.89.65.00, 8479.89.70.00, 8479.89.73.00, 8479.89.77.00 or 8479.89.79.00	4.4
	- - - *Other:*	
8479.90.92.00	- - - Of cast iron or cast steel	4.4
8479.90.98.00	- - - Other	4.4

H.S. Code Number	Description	Import Duty
84.80	**Moulding boxes for metal foundry; mould bases; mouldings patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:**	
8480.10.00.00	- Moulding boxes for metal foundry	3.8
8480.20.00.00	- Mould bases	3.8
8480.30	*- Moulding patterns:*	
8480.30.10.00	- - Of wood	2.9
8480.30.90.00	- - Other	8.4
	- Moulds for metal or metal carbides:	
8480.41.00.00	- - Injection or compression types	3.8
8480.49.00.00	- - Other	3.8
8480.50.00.00	- Moulds for glass	3.8
8480.60	*- Moulds for mineral materials:*	
8480.60.10.00	- - Compression types	3.8
8480.60.90.00	- - Other	3.8
	- Moulds for rubber or plastics:	
8480.71	*- - Injection or compression types:*	
8480.71.10.00	- - - Of a kind used in the manufacture of semiconductor devices	3.8
8480.71.90.00	- - - Other	3.8
8480.79.00.00	- - Other	3.8
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	*- Pressure-reducing valves:*	
8481.10.05.00	- - Combined with filters or lubricators	4.4
	- - Other	
8481.10.19.00	- - - Of cadt iron or steel	4.4
8481.10.99.00	- - Other	4.4
8481.20	*- Valves for oleohydraulic or pneumatic transmissions:*	
8481.20.10.00	- - Valves for the control of oleohydraulic power transmission	4.6
8481.20.90.00	- - Valves for the control of pneumatic power transmission	4.6
8481.30	*- Check valves:*	

H.S. Code Number	Description	Import Duty
8481.30.91.00	- - - Of cast iron or steel	4.6
8481.30.99.00	- - - Other	4.6
8481.40	*- Safety or relief valves:*	
8481.40.10.00	- - Of cast iron or steel	4.6
8481.40.90.00	- - Other	4.6
8481.80	*- Other appliances:*	
	- - Taps, cocks and valves for sinks, wash basins, bidets, water cisterns, baths and similar fixtures:	
8481.80.11.00	- - - Mixing valves	4.6
8481.80.19.00	- - - Other	4.6
	- - - Central heating radiator valves:	
8481.80.31.00	- - - - Thermostatic valves	4.6
8481.80.39.00	- - - - Other	4.6
8481.80.40.00	- - Valves for pneumatic tyres and inner tubes	4.6
	- - Other:	
	- - - Process control valves:	
8481.80.51.00	- - - - Temperature regulators	4.6
8481.80.59.00	- - - - Other	4.6
	- - - Other:	
	- - - - Gate valves:	
8481.80.61.00	- - - - - Of cast iron	4.6
8481.80.63.00	- - - - - Of steel	4.6
8481.80.69.00	- - - - - Other	4.6
	- - - - Globe valves:	
8481.80.71.00	- - - - - Of cast iron	4.6
8481.80.73.00	- - - - - Of steel	4.6
8481.80.79.00	- - - - - Other	4.6
8481.80.81.00	- - - - Ball and plug valves	4.6
8481.80.85.00	- - - - Butterfly valves	4.6
8481.80.87.00	- - - - Diaphragm valves	4.6
8481.80.99.00	- - - - Other	4.6
8481.90.00.00	- Parts	4.6

H.S. Code Number	Description	Import Duty
84.82	**Ball or roller bearings:**	
8482.10	*- Ball bearings:*	
8482.10.10.00	- - With greatest external diameter not exceeding 30 mm	8
8482.10.90.00	- - Other	8
8482.20.00.00	- Tapered roller bearings, including cone and tapered roller assemblies	8
8482.30.00.00	- Spherical roller bearings	9
8482.40.00.00	- Needle roller bearings	8
8482.50.00.00	- Other cylindrical roller bearings	9
8482.80.00.00	- Other, including combined ball/roller bearings	9
	- Parts:	
8482.91	*- - Balls, needles and rollers:*	
8482.91.10.00	- - - Tapered rollers	9
8482.91.90.00	- - - Other	9
8482.99.00.00	- - Other	9
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	*- Transmission shafts (including cam shafts and crank shafts) and cranks:*	
8483.10.10.00	- - For use in civil aircraft	0
	- - Other:	
	- - - Cranks and crank shafts:	
8483.10.41.00	- - - - Of cast iron or cast steel	4.9
8483.10.51.00	- - - - Of open-die forged steel	4.9
8483.10.57.00	- - - - Other	4.9
8483.10.60.00	- - - Articulated shafts	4.9
8483.10.80.00	- - - Other	4.9
8483.20	*- Bearing housings, incorporating ball or roller bearings:*	
8483.20.10.00	- - Of a kind used in aircraft and spacecraft	6
8483.20.90.00	- - Other	7

H.S. Code Number	Description	Import Duty
8483.30	*- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:*	
8483.30.10.00	- - For use in civil aircraft	0
	- - Other:	
	- - - Bearing housings:	
8483.30.31.00	- - - - For ball or roller bearings	7
8483.30.39.00	- - - - Other	4.9
8483.30.90.00	- - - Plain shaft bearings	4.9
8483.40	*- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately ; ball or roller screws; gear boxes and other speed changers, including torque converters:*	
8483.40.10.00	- - For use in civil aircraft	0
	- - Other:	
8483.40	*- - - Gears and gearing (other than friction gears):*	
8483.40.82.00	- - - - Spur and helical	4.9
8483.40.83.00	- - - - Bevel and bevel/spur	4.9
8483.40.84.00	- - - - Worm gear	4.9
8483.40.85.00	- - - - Other	4.9
8483.40.92.00	- - - Ball or roller screws	4.9
	- - - Gear boxes and other speed changers:	
8483.40.94.00	- - - - Gear boxes	4.9
8483.40.96.00	- - - - Other	4.9
8483.40.98.00	- - - Other	4.9
8483.50	*- Flywheels and pulleys, including pulley blocks:*	
8483.50.10.00	- - Pulleys for use in civil aircraft	0
	- - Other:	
8483.50.91.00	- - - Of cast iron or cast steel	4.9
8483.50.99.00	- - - Other	4.9
8483.60	*- Clutches and shaft couplings (including universal joints):*	
8483.60.10.00	- - For use in civil aircraft	0
	- - Other:	
8483.60.91.00	- - - Of cast iron or cast steel	4.9
8483.60.99.00	- - - Other	4.9

H.S. Code Number	Description	Import Duty
8483.90	*- Parts:*	
8483.90.10.00	- - For use in civil aircraft	0
	- - Other:	
8483.90.30.00	- - - Of bearing housings	7
	- - - Other:	
8483.90.92.00	- - - - Of cast iron or cast steel	4.9
8483.90.98.00	- - - - Other	4.9
84.84	**Gaskets and similar joints of metal sheeting combined with other material or 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:**	
8484.10	*- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:*	
8484.10.10.00	- - For use in civil aircraft	0
8484.10.90.00	- - Other	4.1
8484.20.00.00	- Mechanical seals	4.4
8484.90	*- Other:*	
8484.90.10.00	- - For use in civil aircraft	0
8484.90.90.00	- - Other	4.1
84.85	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:**	
8485.10	*- Ships' or boats' propellers and blades therefor:*	
8485.10.10.00	- - Of bronze	4.4
8485.10.90.00	- - Other	4.4
8485.90	*- Other:*	
8485.90.10.00	- - Of non-malleable cast iron	4.4
8485.90.30.00	- - Of malleable cast iron	4.4
	- - Of iron or steel:	
8485.90.51.00	- - - Of cast steel	4.4
8485.90.53.00	- - - Of open-die forged iron or steel	4.4
8485.90.55.00	- - - Of closed-die forged iron or steel	4.4

H.S. Code Number	Description	Import Duty
8485.90.59.00	- - - Other	4.4
8485.90.80.00	- - Other	4.4

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 No. 70.11; or
   (c) electrically heated furniture of Chapter 94.

2. Headings Nos.85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading No.85.04.

3. Heading No. 85.09 covers only the following electro mechanical machines of the kind commonly used for domestic purposes:
   (a) vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
   (b) other machines provided the weight of such machines does not exceed 20 kg.
   The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No.85.08) or to electro thermic appliances (heading No.85.16).

4. For the purposes of heading No. 85.34, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, 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.

5. For the purposes of headings Nos.85.41 and 85.42:
   A. "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
   B. "Electronic integrated circuits and microassemblies" are:
      (a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
      (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, inter-connections, 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, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
      (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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

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

7. For the purposes of heading No. 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. Subheadings Nos. 8519.92 and 8527.12 cover 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 45mm.

ADDITIONAL NOTES

1. In this chapter "kva" means kilovoltampere.
2. Subheading Nos. 8519.10.00.00, 8519.21.00.00, 8519.29.00.00, 8519.31.00.00 and 8519.39.00.00 are to be taken not to apply to sound reproducing apparatus with laser reading system, which fall within subheading No. 8519.99.12.00 and 8519.99.18.00.
3. Subheading No. 8524.10.00.00 is applicable *mutatis mutandis* to subheadings 8520.32.30.00 and 8520.33.30.00.

H.S. Code Number	Description	Import Duty
85.01	**Electrical motors and generators (excluding generating sets):**	
8501.10	*- Motors of an output not exceeding 37.5 W:*	
8501.10.10.00	- - Synchronous motors of an output not exceeding 18 W	8.5
	- - Other:	
8501.10.91.00	- - - Universal AC/DC motors	5
8501.10.93.00	- - - AC motors	5
8501.10.99.00	- - - DC motors	5
8501.20	*- Universal AC/DC motors of an output exceeding 37.5 W:*	
8501.20.10.00	- - Of an output exceeding 735 W but not exceeding 150 kW, for use in civil aircraft	0
8501.20.90.00	- - Other	5
	- Other DC motors; DC generators:	
8501.31	*- - Of an output not exceeding 750 W:*	
8501.31.10.00	- - - Motors of an output exceeding 735 W, DC generators for use in civil aircraft	0
8501.31.90.00	- - - Other	5
8501.32	*- - Of an output exceeding 750 W but not exceeding 75 kW:*	

H.S. Code Number	Description	Import Duty
8501.32.10.00	- - - For use in civil aircraft	0
	- - - *Other:*	
8501.32.91.00	- - - - Of an output exceeding 750 W but not exceeding 7.5 kW	5
8501.32.99.00	- - - - Of an output exceeding 7.5 kW but not exceeding 75 kW	5
8501.33	- - *Of an output exceeding 75 kW but not exceeding 375 kW:*	
8501.33.10.00	- - - Motors of an output not exceeding 150 kW and generators, for use in civil aircraft	0
8501.33.90.00	- - - Other	5
8501.34	- - *Of an output exceeding 375 kW:*	
8501.34.10.00	- - - Generators for use in civil aircraft	0
	- - - *Other:*	
8501.34.50.00	- - - - Traction motors	5
	- - - - *Other, of an output:*	
8501.34.91.00	- - - - - Exceeding 375 kW but not exceeding 750 kW	5
8501.34.99.00	- - - - - Exceeding 750 kW	5
8501.40	- *Other AC motors, single-phase:*	
8501.40.10.00	- - Of an output exceeding 735 W but not exceeding 150 kW, for use in civil aircraft	0
	- - *Other:*	
8501.40.91.00	- - - Of an output not exceeding 750 W	5
8501.40.99.00	- - - Of an output exceeding 750 W	5
	- *Other AC motors, multi-phase:*	
8501.51	- - *Of an output not exceeding 750 W:*	
8501.51.10.00	- - - Of an output exceeding 735 W, for use in civil aircraft	0
8501.51.90.00	- - - Other	5
8501.52	- - *Of an output exceeding 750 W but not exceeding 75 kW:*	
8501.52.10.00	- - - For use in civil aircraft	0
	- - - *Other:*	
8501.52.91.00	- - - - Of an output exceeding 750 W but not exceeding 7.5 kW	5
8501.52.93.00	- - - - Of an output exceeding 7.5 kW but not exceeding 37 kW	5
8501.52.99.00	- - - - Of an output exceeding 37 kW but not exceeding 75 kW	5
8501.53	- - *Of an output exceeding 75 kW:*	
8501.53.10.00	- - - Of an output not exceeding 150 kW, for use in civil aircraft	0

H.S. Code Number	Description	Import Duty
	- - - Other:	
8501.53.50.00	- - - - Traction motors	5
	- - - - Other, of an output:	
8501.53.92.00	- - - - - Exceeding 75 kW but not exceeding 375 kW	5
8501.53.94.00	- - - - - Exceeding 375 kW but not exceeding 750 kW	5
8501.53.99.00	- - - - - Exceeding 750 kW	5
	- AC generators (alternators):	
8501.61	*- - Of an output not exceeding 75 kVA:*	
8501.61.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8501.61.91.00	- - - - Of an output not exceeding 7.5 kVA	5
8501.61.99.00	- - - - Of an output exceeding 7.5 kVA but not exceeding 75 kVA	5
8501.62	*- - Of an output exceeding 75 kVA but not exceeding 375 kVA:*	
8501.62.10.00	- - - For use in civil aircraft	0
8501.62.90.00	- - - Other	5
8501.63	*- - Of an output exceeding 375 kVA but not exceeding 750 kVA:*	
8501.63.10.00	- - - For use in civil aircraft	0
8501.63.90.00	- - - Other	5
8501.64.00.00	- - Of an output exceeding 750 kVA	5
85.02	**Electric generating sets and rotary converters:**	
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.11	*- - Of an output not exceeding 75 kVA:*	
8502.11.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8502.11.91.00	- - - - Of an output not exceeding 7.5 kVA	5
8502.11.99.00	- - - - Of an output exceeding 7.5 kVA but not exceeding 75 kVA	5
8502.12	*- - Of an output exceeding 75 kVA but not exceeding 375 kVA:*	
8502.12.10.00	- - - For use in civil aircraft	0
8502.12.90.00	- - - Other	5

H.S. Code Number	Description	Import Duty
8502.13	*- - Of an output exceeding 375 kVA:*	
8502.13.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8502.13.91.00	- - - - Of an output exceeding 375 kVA but not exceeding 750 kVA	5
8502.13.93.00	- - - - Of a output exceeding 750 kVA but not exceeding 2 000 kVA	5
8502.13.98.00	- - - - Of an output exceeding 2 000 kVA	5
8502.20	*- Generating sets with spark-ignition internal combustion piston engines:*	
8502.20.10.00	- - For use in civil aircraft	0
	- - Other:	
8502.20.91.00	- - - Of an output not exceeding 7.5 kVA	5
8502.20.92.00	- - - Of an output exceeding 7.5 kVA but not exceeding 375 kVA	5
8502.20.94.00	- - - Of an output exceeding 375 kVA but not exceeding 750 kVA	5
8502.20.98.00	- - - Of an output exceeding 750 kVA	5
	- Other generating sets:	
8502.31.00.00	- - Wind-powered	5
8502.39	*- - Other:*	
8502.39.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8502.39.91.00	- - - - Turbo-generators	5
8502.39.99.00	- - - - Other	5
8502.40	*- Electric rotary converters:*	
8502.40.10.00	- - For use in civil aircraft	0
8502.40.90.00	- - Other	5
85.03	**Parts suitable for use solely or principally with the machines heading No. 85.01 or 85.02:**	
8503.00.10.00	- Non-magnetic retaining rings	4.4
	- Other:	
8503.00.91.00	- - Of cast iron or cast steel	4.4
8503.00.99.00	- - Other	4.4

H.S. Code Number	Description	Import Duty
85.04	**Electric transformers, static converters (for example, rectifiers) and inductors:**	
8504.10	*- Ballasts for discharge lamps or tubes:*	
8504.10.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8504.10.91.00	- - - Inductors, whether or not connected with a capacitor	6.5
8504.10.99.00	- - - Other	6.5
	- Liquid dielectric transformers:	
8504.21.00.00	- - Having a power handling capacity not exceeding 650 kVA	6.5
8504.22	*- - Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA:*	
8504.22.10.00	- - - Exceeding 650 kVA but not exceeding 1 600 kVA	6.5
8504.22.90.00	- - - Exceeding 1 600 kVA but not exceeding 10 000 kVA	6.5
8504.23.00.00	- - Having a power handling capacity exceeding 10 000 kVA	6.5
	- Other transformers:	
8504.31	*- - Having a power handling capacity not exceeding 1 kVA:*	
8504.31.10.00	- - - For use in civil aircraft	0
	- - - *Other:*	
	- - - - *Measuring transformers:*	
8504.31.31.00	- - - - - For voltage measurement	6.5
8504.31.39.00	- - - - - Other	6.5
8504.31.90.00	- - - - Other	6.5
8504.32	*- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:*	
8504.32.10.00	- - - For use in civil aircraft	0
	- - - *Other:*	
8504.32.30.00	- - - - Measuring transformers	6.5
8504.32.90.00	- - - - Other	6.5
8504.33	*- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:*	
8504.33.10.00	- - - For use in civil aircraft	0
8504.33.90.00	- - - Other	6.5
8504.34.00.00	- - Having a power handling capacity exceeding 500 kVA	6.5

H.S. Code Number	Description	Import Duty
8504.40	*- Static converters:*	
8504.40.10.00	-- For use in civil aircraft	0
	-- Other:	
8504.40.20.00	--- Of a kind used with telecommunication apparatus, automatic data processing machines and units thereof	6.5
8504.40.35.00	---- Other	6.5
	--- Other:	
8504.40.50.00	---- Polycrystalline semiconductors	6.5
	---- Other:	
8504.40.93.00	----- Accumulator chargers	6.5
	----- Other:	
8504.40.94.00	------ Rectifiers	6.5
	------ Inverters:	
8504.40.96.00	------- Having a power handling capacity not exceeding 7.5 kVA	6.5
8504.40.97.00	------- Having a power handling capacity exceeding 7.5 kVA	6.5
8504.40.99.00	------ Other	6.5
8504.50	*- Other inductors:*	
8504.50.10.00	-- For use in civil aircraft	0
	-- Other:	
8504.50.30.00	--- Of a kind used with telecommunication apparatus and for power supplies for automatic data processing machines and units thereof	6.5
8504.50.80.00	--- Other	6.5
8504.90	*- Parts:*	
	-- Of transformers and inductors:	
8504.90.05.00	--- Electronic assemblies of machines of subheading 8504.50.30.00	4.4
	--- Other:	
8504.90.11.00	---- Ferrite cores	4.4
8504.90.18.00	---- Other	4.4
	-- Of static converters:	
8504.90.91.00	--- Electronic assemblies of machines of subheading 8504.40.30.00 and 8504.40.35.00	4.4
8504.90.99.00	--- Other	4.4

H.S. Code Number	Description	Import Duty
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:	
8505.11.00.00	- - Of metal	4.4
8505.19	*- - Other:*	
8505.19.10.00	- - - Permanent magnets of agglomerated ferrite	2.2
8505.19.90.00	- - - Other	2.2
8505.20.00.00	- Electro-magnetic couplings, clutches and brakes	4.4
8505.30.00.00	- Electro-magnetic lifting heads	4.4
8505.90	*- Other, including parts:*	
8505.90.10.00	- - Electro-magnets	4.4
8505.90.30.00	- - Electro-magnetic or permanent magnet chuks, clamps and similar holding devices	4.4
8505.90.90.00	- - Parts	4.4
85.06	**Primary cells and primary batteries:**	
8506.10	*- Manganese dioxide:*	
	- - Alkaline:	
8506.10.11.00	- - - Cylindrical cells	8.9
8506.10.15.00	- - - Button cells	8.9
8506.10.19.00	- - - Other	8.9
	- - Other:	
8506.10.91.00	- - - Cylindrical cells	8.9
8506.10.95.00	- - - Button cells	8.9
8506.10.99.00	- - - Other	8.9
8506.30	*- Mercuric oxide:*	
8506.30.10.00	- - Cylindrical cells	8.9
8506.30.30.00	- - Button cells	8.9
8506.30.90.00	- - Other	8.9
8506.40	*- Silver oxide:*	

H.S. Code Number	Description	Import Duty
8506.40.10.00	- - Cylindrical cells	8.9
8506.40.30.00	- - Button cells	8.9
8506.40.90.00	- - Other	8.9
8506.50	*- Lithium:*	
8506.50.10.00	- - Cylindrical cells	8.9
8506.50.30.00	- - Button cells	8.9
8506.50.90.00	- - Other	8.9
8506.60	*- Air-zinc:*	
8506.60.10.00	- - Cylindrical cells	8.9
8506.60.30.00	- - Button cells	8.9
8506.60.90.00	- - Other	8.9
8506.80	*- Other:*	
8506.80.05.00	- - Dry zinc-carbon batteries of a voltage of 5.5 V or more but not exceeding 6.5 V	8.9
	- - Other:	
8506.80.11.00	- - - Cylindrical cells	8.9
8506.80.15.00	- - - Button cells	8.9
8506.80.90.00	- - - Other	8.9
8506.90.00.00	- Parts	8.9
85.07	**Electric accumulators, including separators therefor, whether or not rectangular (including square):**	
8507.10	*- Lead-acid, of a kind used for starting piston engines:*	
8507.10.10.00	- - For use in civil aircraft	0
	- - Other:	
	- - - Of a weight not exceeding 5 kg:	
8507.10.31.00	- - - - Working with liquid electrolyte	6.2
8507.10.39.00	- - - - Other	6.2
	- - - Of a weight exceeding 5 kg:	
8507.10.81.00	- - - - Working with liquid electrolyte	6.2
8507.10.89.00	- - - - Other	6.2
8507.20	*- Other lead-acid accumulators:*	
8507.20.10.00	- - For use in civil aircraft	0

H.S. Code Number	Description	Import Duty
	- - Other:	
	- - - Traction accumulators:	
8507.20.31.00	- - - - Working with liquid electrolyte	6.2
8507.20.39.00	- - - - Other	6.2
	- - - Other:	
8507.20.81.00	- - - - Working with liquid electrolyte	6.2
8507.20.89.00	- - - - Other	6.2
8507.30	*- Nickel-cadmium:*	
8507.30.10.00	- - For use in civil aircraft	0
	- - Other:	
8507.30.91.00	- - - Hermetically sealed	5.1
	- - - Other:	
8507.30.93.00	- - - -Traction accumulators	5.1
8507.30.98.00	- - - - Other	5.1
8507.40	*- Nickel-iron:*	
8507.40.10.00	- - For use in civil aircraft	0
8507.40.90.00	- - Other	5.1
8507.80	*- Other accumulators:*	
8507.80.10.00	- - For use in civil aircraft	0
	- - Other:	
8507.80.91.00	- - - Nickel-hybride	5.1
8507.80.99.00	- - - Other	5.1
8507.90	*- Parts:*	
8507.90.10.00	- - For use in civil aircraft	0
	- - Other:	
8507.90.91.00	- - - Plates for accumulators	2.7
8507.90.93.00	- - - Separators	2.7
8507.90.98.00	- - - Other	5.6
85.08	**Electro-mechanical tools for working in the hand, with self-contained electric motor:**	
8508.10	*- Drills of all kinds:*	
8508.10.10.00	- - Capable of operation without an external source of power	4.5

H.S. Code Number	Description	Import Duty
	- - *Other:*	
8508.10.91.00	- - - Electropneumatic	4.5
8508.10.99.00	- - - Other	4.5
8508.20	- *Saws:*	
8508.20.10.00	- - Chain saws	2.7
8508.20.30.00	- - Circular saws	2.7
8508.20.90.00	- - Other	2.7
8508.80	- *Other tools:*	
8508.80.10.00	- - Of a kind used for working textile materials	2.7
	- - *Other:*	
8508.80.30.00	- - - Capable of operation without an external source of power	2.7
	- - - *Other:*	
	- - - - *Grinders and sanders:*	
8508.80.51.00	- - - - - Angle grinders	2.7
8508.80.53.00	- - - - - Belt sanders	2.7
8508.80.59.00	- - - - - Other	2.7
8508.80.70.00	- - - - Planers	2.7
8508.80.80.00	- - - - Hedge trimmers and lawn edge cutters	2.7
8508.80.90.00	- - - - Other	2.7
8508.90.00.00	- Parts	2.7
85.09	**Electro-mechanical domestic appliances, with self-contained electric motor:**	
8509.10	- *Vacuum cleaners:*	
8509.10.10.00	- - For a voltage of 110 V or more	4
8509.10.90.00	- - For a voltage of less than 110 V	4
8509.20.00.00	- Floor polishers	4
8509.30.00.00	- Kitchen waste disposers	5.1
8509.40.00.00	- Food grinders and mixers; fruit or vegetable juice extractors	5.1
8509.80.00.00	- Other appliances	5.1
8509.90	- *Parts:*	
8509.90.10.00	- - Of vacuum cleaners or floor polishers	5.1

H.S. Code Number	Description	Import Duty
8509.90.90.00	- - Other	5.1
85.10	**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:**	
8510.10.00.00	- Shavers	4.6
8510.20.00.00	- Hair clippers	4.1
8510.30.00.00	- Hair-removing appliances	5.1
8510.90.00.00	- Parts	4.6
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	*- Sparking plugs:*	
8511.10.10.00	- - For use in civil aircraft	0
8511.10.90.00	- - Other	5.8
8511.20	*- Ignition magnetos; magneto-dynamos; magnetic fly-wheels:*	
8511.20.10.00	- - For use in civil aircraft	0
8511.20.90.00	- - Other	4.9
8511.30	*- Distributors; ignition coils:*	
8511.30.10.00	- - For use in civil aircraft	0
8511.30.90.00	- - Other	5.8
8511.40	*- Starter motors and dual purpose starter-generators:*	
8511.40.10.00	- - For use in civil aircraft	0
8511.40.90.00	- - Other	5.6
8511.50	*- Other generators:*	
8511.50.10.00	- - For use in civil aircraft	0
8511.50.90.00	- - Other	5.6
8511.80	*- Other equipment:*	
8511.80.10.00	- - For use in civil aircraft	0
8511.80.90.00	- - Other	5.8
8511.90.00.00	- Parts	5.6

H.S. Code Number	Description	Import Duty
85.12	**Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:**	
8512.10.00.00	- Lighting or visual signalling equipment of a kind used on bicycles	4.9
8512.20.00.00	- Other lighting or visual signalling equipment	4.9
8512.30.00.00	- Sound signalling equipment	4.9
8512.40.00.00	- Windscreen wipers, defrosters and demisters	4.9
8512.90.00.00	- Parts	4.9
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 No. 85.12:**	
	- Lamps:	
8513.10.00.10	- - Battery markers certified by the Director of Agriculture as being imported exclusively for fishing purposes	5.7
8513.10.00.90	- - Other	7.2
8513.90.00.00	- Parts	7.2
85.14	**Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:**	
8514.10	*- Resistance heated furnaces and ovens:*	
8514.10.05.00	- - For the manufacture of semiconductor devices on semiconductor wafers	4.1
	- - *Other:*	
8514.10.10.00	- - - Bakery and biscuit ovens	4.1
8514.10.80.00	- - - Other	4.1
8514.20	*- Induction of dielectric furnaces and ovens:*	
8514.20.05.00	- - For the manufacture of semiconductor devices on semiconductor wafers	4.1
	- - *Other:*	
8514.20.10.00	- - - Induction furnaces and ovens	4.1
8514.20.80.00	- - - Dielectric furnaces and ovens	4.1

H.S. Code Number	Description	Import Duty
8514.30	*- Other furnaces and ovens:*	
	- - Infra-red radiation ovens:	
8514.30.11.00	- - - For the manufacture of semiconductor devices on semiconductor wafers	4.1
8514.30.19.00	- - - Other	4.1
	- - Other:	
8514.30.91.00	- - - For the manufacture of semiconductor devices on semiconductor wafers	4.1
8514.30.99.00	- - - Other	4.1
8514.40.00.00	- Other induction or dielectric heating equipment	2.2
8514.90	*- Parts:*	
8514.90.20.00	- - Of machines of subheading 8514.10.05.00, 8514.20.05.00, 8514.30.11.00 or 8514.30.91.00	4.1
8514.90.80.00	- - Other	4.1
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:	
8515.11.00.00	- - Soldering irons and guns	2.7
8515.19.00.00	- - Other	5.1
	- Machines and apparatus for resistance welding of metal:	
8515.21.00.00	- - Fully or partly automatic	2.7
8515.29	*- - Other:*	
8515.29.10.00	- - - For butt welding	2.7
8515.29.90.00	- - - Other	2.7
	- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.31.00.00	- - Fully or partly automatic	2.7
8515.39	*- - Other:*	
	- - - For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with:	
8515.39.13.00	- - - - Transformers	5.1

H.S. Code Number	Description	Import Duty
8515.39.18.00	- - - - Generators or rotary converters or static converters, rectifiers or rectifying apparatus	5.1
8515.39.90.00	- - - Other	5.1
8515.80	*- Other machines and apparatus:*	
8515.80.05.00	- - Wire bonders of a kind used for the manufactur of semiconductor devices	0
	- - Other:	
	- - - For treating metals:	
8515.80.11.00	- - - - For welding	2.7
8515.80.19.00	- - - - Other	2.7
	- - - Other:	
8515.80.91.00	- - - - For resistance welding of plastics	2.7
8515.80.99.00	- - - - Other	2.7
8515.90	*- Parts:*	
8515.90.10.00	- - For machines of subheading 8515.80.05.00	0
8515.90.90.00	- - Other	2.7
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 driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro - thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45:**	
8516.10	*- Electric instantaneous or storage water heaters and immersion heaters:*	
	- - Water heaters:	
8516.10.11.00	- - - Instantaneous water heaters	5.3
8516.10.19	- - - Other:	
8516.10.19.10	- - - - Solar powered	5.3
8516.10.19.90	- - - - Other	5.3
	- - Immersion heaters:	
8516.10.91.00	- - - Of a kind used for domestic purposes	5.3
8516.10.99.00	- - - Other	5.3
	- Electric space heating apparatus and electric soil heating apparatus:	

H.S. Code Number	Description	Import Duty
8516.21.00.00	- - Storage heating radiators	5.6
8516.29	- - *Other:*	
8516.29.10.00	- - - Liquid-filled radiators	5.6
8516.29.50.00	- - - Convection heaters	5.6
	- - - *Other:*	
8516.29.91.00	- - - - With built-in fan	5.6
8516.29.99.00	- - - - Other	5.6
	- *Electro-thermic hair-dressing or hand-drying apparatus:*	
8516.31	- - *Hair driers:*	
8516.31.10.00	- - - Drying hoods	6
8516.31.90.00	- - - Other	6
8516.32.00.00	- - Other hair-dressing apparatus	6
8516.33.00.00	- - Hand-drying apparatus	5.1
8516.40	- *Electric smoothing irons:*	
8516.40.10.00	- - Steam smoothing irons	6
8516.40.90.00	- - Other	6
8516.50.00.00	- Microwave ovens	5.1
8516.60	- *Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:*	
8516.60.10.00	- - Cookers (incorporating at least an oven and a hob)	5.1
	- - *Cooking plates, boiling rings and hobs:*	
8516.60.51.00	- - - Hobs for building-in	5.1
8516.60.59.00	- - - Other	5.1
8516.60.70.00	- - Grillers and roasters	5.1
8516.60.80.00	- - Ovens for building-in	5.1
8516.60.90.00	- - Other	5.1
	- *Other electro-thermic appliances:*	
8516.71.00.00	- - Coffee or tea-makers	5.1
8516.72.00.00	- - Toasters	5.1
8516.79	- - *Other:*	
8516.79.10.00	- - - Plate warmers	5.1
8516.79.20.00	- - - Deep fat fryers	5.1
8516.79.80.00	- - - Other	5.1

H.S. Code Number	Description	Import Duty
8516.80	*- Electric heating resistors:*	
8516.80.10.00	- - Assembled only with a simple insulated former and electrical connections, used for anti-icing or de-icing, for use in civil aircraft	0
	- - Other:	
8516.80.91.00	- - - Assembled with an insulated former	4.9
8516.80.99.00	- - - Other	4.9
8516.90.00.00	- Parts	5.1
85.17	**Electrical apparatus for line telephony or line telegraphy, including line telephony sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:**	
	- Telephone sets; videophones:	
8517.11.00.00	- - Line telephone sets with cordless handsets	7.5
8517.19	*- - Other:*	
8517.19.10.00	- - - Videophones	7.5
8517.19.90.00	- - - Other	7.5
	- Facsimile machines and teleprinters:	
8517.21.00.00	- - Facsimile machines	7.5
8517.22.00.00	- - Teleprinters	7.5
8517.30.00.00	- Telephonic or telegraphic switching apparatus	7.5
8517.50	*- Other apparatus, for carrier-current line systems or for digital line systems:*	
8517.50.10.00	- - For carrier-current line systems	4.6
8517.50.90.00	- - Other	7.5
8517.80	*- Other apparatus:*	
8517.80.10.00	- - Entry-phone systems	7.5
8517.80.90.00	- - Other	7.5
8517.90	*- Parts:*	
	- - Of apparatus of subheading 8517.50.10.00:	
8517.90.11.00	- - - Electronic assemblies	4.6
8517.90.19.00	- - - Other	4.6
	- - Other:	
8517.90.82.00	- - - Electronic assemblies	7.5

H.S. Code Number	Description	Import Duty
8517.90.88.00	- - - Other	7.5
85.18	**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures ; headphones, earphones and combined microphone / speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:**	
8518.10	*- Microphones and stands therefor:*	
8518.10.10.00	- - For use in civil aircraft	0
	- - Other	
8518.10.20.00	- - - Microphones having a frequency range of 300Hz to 3, 4Khz, of a diametre not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	4.9
8518.10.80.00	- - - Other	4.9
	- Loudspeakers, whether or not mounted in their enclosures:	
8518.21	*- - Single loudspeakers, mounted in their enclosures:*	
8518.21.10.00	- - - For use in civil aircraft	0
8518.21.90.00	- - - Other	4.9
8518.22	*- - Multiple loudspeakers, mounted in the same enclosure:*	
8518.22.10.00	- - - For use in civil aircraft	0
8518.22.90.00	- - - Other	4.9
8518.29	*- - Other:*	
8518.29.10.00	- - - For use in civil aircraft	0
	- - - Other:	
8518.29.20.00	- - - - Loudspeakers having a frequency range of 300Hz to 3, 4Khz, of a diamtetre not exceeding 50 mm, of a kind used for telecommunications	4.9
8518.29.80.00	- - - - Other	4.9
8518.30	*- Headphones, earphones and combined microphone /speaker sets:*	
8518.30.10.00	- - For use in civil aircraft	0
	- - Other	
8518.30.20.00	- - - Line telephone handsets	7
8518.30.80.00	- - - Other	7
8518.40	*- Audio-frequency electric amplifiers:*	
8518.40.10.00	- - For use in civil aircraft	0
	- - Other:	
8518.40.30.00	- - - Telephonic and measurement amplifiers	4.9

H.S. Code Number	Description	Import Duty
	- - - Other:	
8518.40.91.00	- - - - With only one channel	4.9
8518.40.99.00	- - - - Other	4.9
8518.50	*- Electric sound amplifier sets:*	
8518.50.10.00	- - For use in civil aircraft	0
8518.50.90.00	- - Other	4.9
8518.90.00.00	- Parts	4.9
85.19	**Turntables (record decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:**	
8519.10.00.00	- Coin or disc-operated record-players	9.5
	- Other record-players:	
8519.21.00.00	- - Without loudspeaker	9.5
8519.29.00.00	- - Other	9.5
	- Turntables (record-decks):	
8519.31.00.00	- - With automatic record-changing mechanism	9.5
8519.39.00.00	- - Other	9.5
8519.40.00.00	- Transcribing machines	9.5
	- Other sound reproducing apparatus:	
8519.92.00.00	- - Pocket-size cassette-players	0
8519.93	*- - Other, cassette-type:*	
	- - - Of a kind used in motor vehicles:	
8519.93.31.00	- - - - With an analogue and digital reading system	9.5
8519.93.39.00	- - - - Other	9.5
	- - - Other:	
8519.93.81.00	- - - - With an analogue and digital reading system	9.5
8519.93.89.00	- - - - Other	9.5
	- - Other:	
	- - - With laser reading system:	
8519.99.12.00	- - - - Of a kind used in motor vehicles, of a type using discs of a diameter not exceeding 6.5 cm	9.5
8519.99.18.00	- - - - Other	9.5
8519.99.90.00	- - - Other	9.5

H.S. Code Number	Description	Import Duty
85.20	**Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:**	
8520.10.00.00	- Dictating machines not capable of operating without an external source of power	7
8520.20.00.00	- Telephone answering machines	7
	- Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520.32	*-- Digital audio type:*	
	--- Cassette-type:	
	---- With built-in amplifier and one or more built-in loudspeakers:	
8520.32.11.00	----- Capable of operating without an external source of power	0
8520.32.19.00	----- Other	7
8520.32.30.00	---- Pocket-size recorders	0
8520.32.50.00	---- Other	7
	--- Other:	
8520.32.91.00	---- Using magnetic tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	7
8520.32.99.00	---- Other	7
8520.33	*-- Other, cassette-type:*	
	--- With built-in amplifier and one or more built-in loudspeakers:	
8520.33.11.00	---- Capable of operating without an external source of power	0
8520.33.19.00	---- Other	7
8520.33.30.00	--- Pocket-size recorders	0
8520.33.90.00	--- Other	7
8520.39	*-- Other:*	
8520.39.10.00	--- Using magnetic tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm/s or at several speeds if those comprise only 19 cm/s and lower speeds	7
8520.39.90.00	--- Other	7
8520.90	*- Other:*	
8520.90.10.00	-- For use in civil aircraft	0

H.S. Code Number	Description	Import Duty
8520.90.90.00	- - Other	5.1
85.21	**Video recording or reproducing apparatus, whether or not incorporating a video tuner:**	
8521.10	*- Magnetic tape-type:*	
8521.10.10.00	- - For use in civil aircraft	0
	- - Other:	
8521.10.30.00	- - - Of a width not exceeding 1.3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	14
8521.10.80.00	- - - Other	8
8521.90.00.00	- Other	14
85.22	**Parts and accessories suitable for use solely or principally with apparatus of headings Nos. 85.19 to 85.21:**	
8522.10.00.00	- Pick-up cartridges	6.3
8522.90	*- Other:*	
8522.90.10.00	- - Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus falling within subheading 8520.90.10.00, for use in civil aircraft	0
	- - Other:	
8522.90.30.00	- - - Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	3.8
	- - - Other:	
8522.90	*- - - - Electronic assemblies:*	
8522.90.51.00	- - - - - Of apparatus of subheading 8520.20.00.00	5.8
8522.90.59.00	- - - - - Other	5.8
8522.90.93.00	- - - - Single cassette-deck assemblies with a total thickness not exceeding 53 mm, of a kind used in the manufacture of sound recording and reproducing apparatus	5.8
8522.90.98.00	- - - - Other	5.8
85.23	**Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:**	

H.S. Code Number	Description	Import Duty
	- Magnetic tapes:	
8523.11.00.00	- - Of a width not exceeding 4 mm	4.9
8523.12.00.00	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	4.9
8523.13.00.00	- - Of a width exceeding 6.5 mm	4.9
8523.20	*- Magnetic discs:*	
8523.20.10.00	- - Rigid	4.9
8523.20.90.00	- - Other	4.9
8523.30.00.00	- Cards incorporating a magnetic stripe	4.9
8523.90.00.00	- Other	4.9
85.24	**Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:**	
8524.10.00.00	- Gramophone records	4.9
	- Discs for laser reading systems:	
8524.31	*- - For reproducing phenomena other than sound or image:*	
8524.31.00.10	- - - Bearing data or instructions (recordings) of a kind used in automatic data-processing machines	0
8524.31.00.90	- - - Other	4.9
8524.32.00.00	- - For reproducing sound only	4.9
8524.39	*- - Other:*	
8524.39.10.00	- - - For reproducing reprersentations of instructions, data, sound and image recorded in a machine readable binary form and capable of being manipulated or providing inter activity to a user, by means of an automatic data processing machine	0
8524.39.90.00	- - - Other	4.9
8524.40.00.00	- Magnetic tapes for reproducing phenomena other than sound or image	5.1
	- Other magnetic tapes:	
8524.51.00.00	- - Of a width not exceeding 4 mm	5.1
8524.52.00.00	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	5.1
8524.53.00.00	- - Of a width exceeding 6.5 mm	5.1
8524.60.00.00	- Cards incorporating a magnetic stripe	5.1
	- Other:	

H.S. Code Number	Description	Import Duty
8524.91.00.00	- - For reproducing phenomena other than sound or image	5.1
8524.99	- - *Other:*	
8524.99.10.00	- - - For reproducing reprersentations of instructions, data, sound and image recorded in a machine readable binary form and capable of being manipulated or providing inter activity to a user, by means of an automatic data processing machine	0
8524.99.90.00	- - - Other	5.1
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:**	
8525.10	- *Transmission apparatus:*	
8525.10.10.00	- - Radio-telegraphic or radio-telephonic apparatus, for use in civil aircraft	4.9
	- - *Other:*	
8525.10.50.00	- - - Radio-telegraphic or radio-telephonic apparatus	4.9
8525.10.80.00	- - - Other	4.9
8525.20	- *Transmission apparatus incorporating reception apparatus:*	
8525.20.10.00	- - Radio-telegraphic or radio-telephonic apparatus, for use in civil aircraft	0
	- - *Other:*	
8525.20.91.00	- - - For cellular networks (mobile telephones)	6.5
8525.20.99.00	- - - Other	6.5
8525.30	- *Television cameras:*	
8525.30.10.00	- - With 3 or more camera tubes	4.9
8525.30.90.00	- - Other	4.9
8525.40	- *Still image video cameras and other video camera recorders:*	
	- - *Still image video cameras:*	
8525.40.11.00	- - - Digital	4.9
8525.40.19.00	- - - Other	4.9
	- - *Other video camera recorders:*	
8525.40.91.00	- - - Only able to record sound and images taken by the television camera	4.9

H.S. Code Number	Description	Import Duty
8525.40.99.00	- - - Other	8.1
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:**	
8526.10	*- Radar apparatus:*	
8526.10.10.00	- - For use in civil aircraft	0
8526.10.90.00	- - Other	3.7
	- Other:	
8526.91	*- - Radio navigational aid apparatus:*	
	- - - For use in civil aircraft:	
8526.91.11.00	- - - - Radio navigational receivers	0
8526.91.19.00	- - - - Other	0
8526.91.90.00	- - - Other	3.7
8526.92	*- - Radio remote control apparatus:*	
8526.92.10.00	- - - For use in civil aircraft	0
8526.92.90.00	- - - Other	6.2
85.27	**Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording 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	*- - Pocket-size radio cassette-players:*	
8527.12.10.00	- - - With an analogue and digital reading system	14
8527.12.90.00	- - - Other	14
8527.13	*- - Combined with sound recording or reproducing apparatus:*	
8527.13.10.00	- - - With laser reading system	14
	- - - Other:	
8527.13.91.00	- - - - Of the cassette-type with an analogue and digital reading system	14
8527.13.99.00	- - - - Other	14
8527.19.00.00	- - Other	0

H.S. Code Number	Description	Import Duty
	- 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	*-- Combined with sound recording or reproducing apparatus:*	
	--- Capable of receiving and decoding digital Radio Data System signals:	
8527.21.20.00	---- With laser reading system	14
	---- *Other:*	
8527.21.52.00	----- Of the cassette-type with an analogue and digital reading system	14
8527.21.59.00	----- Other	14
	--- *Other:*	
8527.21.70.00	---- With laser reading system	14
	---- *Other:*	
8527.21.92.00	----- Of the cassette-type with an analogue and digital reading system	14
8527.21.98.00	----- Other	14
8527.29.00.00	-- Other	14
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.31	*-- Combined with sound recording or reproducing apparatus:*	
	--- Within the same housing one or more loudspeakers:	
8527.31.11.00	---- Of the cassette-type with an analogue and digital reading system	14
8527.31.19.00	---- Other	14
	--- *Other:*	
8527.31.91.00	---- With laser reading system	14
	---- *Other:*	
8527.31.93.00	----- Of the cassette-type with an analogue and digital reading system	14
8527.31.98.00	----- Other	14
8527.32	*-- Not combined with sound recording or reproducing apparatus but combined with a clock:*	
8527.32.10.00	--- Alarm clock radios	0
8527.32.90.00	--- Other	14

H.S. Code Number	Description	Import Duty
8527.39	*- - Other:*	
8527.39.20.00	- - - Without built-in amplifier	14
8527.39.80.00	- - - With built-in amplifier	14
8527.90	*- Other apparatus:*	
8527.90.10.00	- - For radio-telephony or radio-telegraphy, for use in civil aircraft	0
	- - Other:	
8527.90.92.00	- - - Portable receivers for calling, alerting or paging	12
8527.90.98.00	- - - Other	14
85.28	**Reception apparatus for television,whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors:**	
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528.12	*- - Colour:*	
8528.12.10.00	- - - Television projection equipment	25
8528.12.20.00	- - - Apparatus incorporating a video recorder or reproducer	25
	- - - Other:	
	- - - - With integral tube:	
	- - - - - With a screen width/height ratio less than 1.5, with a diagonal measurement of the screen:	
8528.12.52.00	- - - - - - Not exceeding 42 cm	14
8528.12.54.00	- - - - - - Exceeding 42 cm but not exceeding 52 cm	14
8528.12.56.00	- - - - - - Exceeding 52 cm but not exceeding 72 cm	14
8528.12.58.00	- - - - - - Exceeding 72 cm	14
	- - - - - Other:	
	- - - - - - With scanning parameters not exceeding 625 lines, with a diagonal measurement of the screen:	
8528.12.62.00	- - - - - - - Not exceeding 75 cm	14
8528.12.66.00	- - - - - - - Exceeding 75 cm	14
	- - - - - - With scanning parameters exceeding 625 lines:	
8528.12.72.00	- - - - - - - With a vertical resolution of less than 700 lines	14

H.S. Code Number	Description	Import Duty
8528.12.76.00	- - - - - - - With a vertical resolution of 700 lines or more	14
	- - - - *Other:*	
	- - - - - *With screen:*	
8528.12.81.00	- - - - - - With a screen width/height ratio less than 1.5	14
8528.12.89.00	- - - - - - Other	14
	- - - - - *Without screen:*	
	- - - - - - *Video tuners*	
8528.12.90.00	- - - - - - - Electronic assemblies for incorporation into automatic data processing machines	25
8528.12.93.00	- - - - - - - Digital (including mixed digital and analogue)	25
8528.12.95.00	- - - - - - - Other	25
8528.12.98.00	- - - - - - Other	25
8528.13.00.00	- - Black and white or other monochrome	25
	- *Video monitors:*	
8528.21	- - *Colour:*	
	- - - *With cathode-ray tube:*	
8528.21.14.00	- - - - With a screen width/height ratio less than 1.5	25
	- - - - *Other:*	
8528.21.16.00	- - - - - With scanning parameters not exceeding 625 lines	25
8528.21.18.00	- - - - - With scanning parameters exceeding 625 lines	25
8528.21.90.00	- - - Other	25
8528.22.00.00	- - Black and white or other monochrome	25
8528.30	- *Video projectors:*	
8528.30.05.00	- - Operating by means of a flat panel display (for example, a liquid crystal device), capable of displaying digital information generated by an automatic data processing machine	25
	- - *Other:*	
8528.30.20.00	- - Colour	25
8528.30.90.00	- - Black and white or other monochrome	25
85.29	**Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28:**	
8529.10	*- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:*	

H.S. Code Number	Description	Import Duty
8529.10.10.00	- - For use in civil aircraft	0
	- - *Other:*	
	- - - *Aerials:*	
8529.10.15.00	- - - - Aerials for radio-telegraphic, or radio-telephonic, apparatus	7.2
8529.10.20.00	- - - - Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	7.2
	- - - - *Outside aerials for radio or television broadcast receivers:*	
8529.10.31.00	- - - - - For reception via satellite	7.2
8529.10.39.00	- - - - - Other	7.2
8529.10.40.00	- - - - Inside aerials for radio or television broadcast receivers, including built-in types	7.2
8529.10.45.00	- - - - Other	7.2
8529.10.70.00	- - - Aerial filters and separators	7.2
8529.10.90.00	- - - Other	7.2
8529.90	- *Other:*	
8529.90.10.00	- - Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus falling within subheadings 8526.10.11.00, 8526.10.13.00, 8526.91.11.00, 8526.91.19.00 and 8526.92.10.00, for use in civil aircraft	0
8529.90.40.00	- - - Parts of apparatus falling within subheadings 8525.10.50.00, 8525.20.91.00, 8525.20.99.00, 8525.40.11.00 and 8527.90.92.00	7.2
	- - - *Other*	
	- - - *Cabinets and cases:*	
8529.90.51.00	- - - - Of wood	4.6
8529.90.59.00	- - - - Of other materials	5.3
8529.90.72.00	- - - Electronic assemblies	7.2
	- - - *Other:*	
8529.90.81.00	- - - - For television cameras of subheading 8525.30 and apparatus of heading Nos. 85.27 and 85.28	7.2
8529.90.88.00	- - - - Other	7.2

H.S. Code Number	Description	Import Duty
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 No. 85.06):**	
8530.10.00.00	- Equipment for railways or tramways	4.4
8530.80.00.00	- Other equipment	4.4
8530.90.00.00	- Parts	4.4
85.31	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30:**	
8531.10	*- Burglar or fire alarms and similar apparatus:*	
8531.10.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8531.10.20.00	- - - Of a kind used for motor vehicles	4.4
8531.10.30.00	- - - Of a kind used for buildings	4.4
8531.10.80.00	- - - Other	4.4
8531.20	*- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED):*	
8531.20.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8531.20.30.00	- - - Incorporating light emitting diodes (LED)	4.4
	- - - *Incorporating liquid crystal devices (LCD):*	
8530.20.50.00	- - - - Incorporating active matrix liquid crystal devices (LCD)	4.4
8531.20.80.00	- - - - Other	4.4
8531.80	*- Other apparatus:*	
8531.80.10.00	- - For use in civil aircraft	0
	- - *Other:*	
8531.80.30.00	- - - Flat panel display devices	4.4
8531.80.80.00	- - - Other	4.4
8531.90	*- Parts:*	
8531.90.20.00	- - Of apparatus of subheading 8531.20 and 8531.80.30.00	4.4
8531.90.80.00	- - Other	4.4
85.32	**Electrical capacitors, fixed, variable or adjustable (pre-set):**	

H.S. Code Number	Description	Import Duty
8532.10.00.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVa (power capacitors)	4.9
	- Other fixed capacitors:	
8532.21.00.00	- - Tantalum	7
8532.22.00.00	- - Aluminium electrolytic	7
8532.23.00.00	- - Ceramic dielectric, single layer	4.9
8532.24.00.00	- - Ceramic dielectric, multilayer	4.9
8532.25.00.00	- - Dielectric of paper or plastics	4.9
8532.29.00.00	- - Other	4.9
8532.30.00.00	- Variable or adjustable (pre-set) capacitors	7
8532.90.00.00	- Parts	6.1
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors;**	
8533.10.00.00	- Fixed carbon resistors, composition or film types	5.3
	- Other fixed resistors:	
8533.21.00.00	- - For a power handling capacity not exceeding 20 W	5.3
8533.29.00.00	- - Other	5.3
	- Wirewound variable resistors, including rheostats and potentiometers:	
8533.31.00.00	- - For a power handling capacity not exceeding 20 W	5.3
8533.39.00.00	- - Other	5.3
8533.40	*- Other variable resistors, including rheostats and potentiometers:*	
8533.40.10.00	- - For a power handling capacity not exceeding 20 W	5.3
8533.40.90.00	- - Other	5.3
8533.90.00.00	- Parts	5.3
85.34	**Printed circuits:**	
	- Consisting only of conductor elements and contacts:	
8534.00.11.00	- - Multiple circuits	6.2
8534.00.19.00	- - Other	6.2
8534.00.90.00	- With other passive elements	6.2

H.S. Code Number	Description	Import Duty
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:**	
8535.10.00.00	- Fuses	4.1
	- Automatic circuit breakers:	
8535.21.00.00	- - For a voltage of less than 72.5 kV	4.6
8535.29.00.00	- - Other	4.6
8535.30	*- Isolating switches and make and break switches:*	
8535.30.10.00	- - For a voltage of less than 72.5 kV	2.7
8535.30.90.00	- - Other	2.7
8535.40.00.00	- Lightning arresters, voltage limiters and surge suppressors	4.6
8535.90	*- Other:*	
8535.90.00.10	- - Articles of the household type or for use in articles of the household type	4.6
8535.90.00.90	- - Other	2.7
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	*- Fuses:*	
8536.10.10.00	- - For a current not exceeding 10 A	4.6
8536.10.50.00	- - For a current exceeding 10 A but not exceeding 63 A	4.6
8536.10.90.00	- - For a current exceeding 63 A	4.6
8536.20	*- Automatic circuit breakers:*	
8536.20.10.00	- - For a current not exceeding 63 A	4.6
8536.20.90.00	- - For a current exceeding 63 A	4.6
8536.30	*- Other apparatus for protecting electrical circuits:*	
8536.30.10.00	- - For a current not exceeding 16 A	4.6
8536.30.30.00	- - For a current exceeding 16 A but not exceeding 125 A	4.6
8536.30.90.00	- - For a current exceeding 125 A	4.6
	- Relays:	
8536.41	*- - For a voltage not exceeding 60 V:*	

H.S. Code Number	Description	Import Duty
8536.41.10.00	- - - For a current not exceeding 2 A	4.6
8536.41.90.00	- - - For a current exceeding 2 A	4.6
8536.49.00.00	- - Other	4.6
8536.50	*- Other switches:*	
8536.50.03.00	- - Electronic AC switches consisting of optically coupled input and output circuits (insulated tryistor AC switches)	4.6
8536.50.05.00	- - Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)	4.6
8536.50.07.00	- - Electromechanical snap-action switches for a current not exceeding 11 A	4.6
	- - Other:	
	- - - For a voltage not exceeding 60 V:	
8536.50.11.00	- - - - Push-button switches	4.6
8536.50.15.00	- - - - Rotary switches	4.6
8536.50.19.00	- - - - Other	4.6
8536.50.80.00	- - - Other	4.6
	- Lamp-holders, plugs and sockets:	
8536.61	*- - Lamp-holders:*	
8536.61.10.00	- - - Edison lamp-holders	4.6
8536.61.90.00	- - - Other	4.6
8536.69	*- - Other:*	
8536.69.10.00	- - - For co-axial cables	4.6
8536.69.30.00	- - - For printed circuits	4.6
8536.69.90.00	- - - Other	4.6
8536.90	*- Other apparatus:*	
8536.90.01.00	- - Prefabricated elements for electrical circuits	4.6
8536.90.10.00	- - Connections and contact elements for wire and cables	4.6
8536.90.20.00	- - Wafer probers	4.6
8536.90.85.00	- - Other	4.6

H.S. Code Number	Description	Import Duty
85.37	**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17:**	
8537.10	*- For a voltage not exceeding 1 000 V:*	
8537.10.10.00	- - Numerical control panels with built-in automatic data-processing machine	4.1
	- - Other:	
8537.10.91.00	- - - Programmable memory controllers	4.1
8537.10.99.00	- - - Other	4.1
8537.20	*- For a voltage not exceeding 1 000 V:*	
8537.20.91.00	- - For a voltage exceeding 1 000 V but not exceeding 72.5 kV	4.1
8537.20.99.00	- - For a voltage exceeding 72.5 kV	4.1
85.38	**Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37:**	
8538.10.00.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	4.1
8538.90	*- Other:*	
	- - For wafer probers of subheading 8536.90.20.00:	
8538.90.11.00	- - - Electronic assemblies	4.6
8538.90.19.00	- - - Other	4.6
	- - Other:	
8538.90.91.00	- - - Electronic assemblies	4.6
8538.90.99.00	- - - Other	4.6
85.39	**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:**	
8539.10	*- Sealed beam lamp units:*	
8539.10.10.00	- - For use in civil aircraft	0
8539.10.90.00	- - Other	6
	- Other filament lamps, excluding ultra-violet or infra-red lamps:	

H.S. Code Number	Description	Import Duty
8539.21	*- - Tungsten halogen:*	
8539.21.30.00	- - - Of a kind used for motor cycles or other motor vehicles	6
	- - - Other, for a voltage:	
8539.21.92.00	- - - - Exceeding 100 V	6
8539.21.98.00	- - - - Not exceeding 100 V	6
8539.22	*- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:*	
8539.22.10.00	- - - Reflector lamps	6
8539.22.90.00	- - - Other	6
8539.29	*- - Other:*	
8539.29.30.00	- - - Of a kind used for motor cycles or other motor vehicles	6
	- - - Other, for a voltage:	
8539.29.92.00	- - - - Exceeding 100 V	6
8539.29.98.00	- - - - Not exceeding 100 V	6
	- Discharge lamps, other than ultra-violet lamps:	
8539.31	*- - Fluorescent, hot cathode:*	
8539.31.10.00	- - - With double ended cap	2.7
	- - - Other:	
8539.31.90.10	- - - - Energy-saving lamps	2.7
8539.31.90.90	- - - - Other	4.9
8539.32	*- - Mercury or sodium vapour lamps; metal halide lamps:*	
8539.32.10.00	- - - Mercury vapour lamps	4.9
8539.32.50.00	- - - Sodium vapour lamps	4.9
8539.32.90.00	- - - Metal halide lamps	4.9
8539.39.00.00	- - Other	4.9
	- Ultra-violet or infra-red lamps; arc-lamps:	
8539.41.00.00	- - Arc-lamps	4.9
8539.49	*- - Other:*	
8539.49.10.00	- - - Ultra-violet lamps	4.9
8539.49.30.00	- - - Infra-red lamps	4.9
8539.90	*- Parts:*	
8539.90.10.00	- - Lamp bases	5.1
8539.90.90.00	- - Other	5.1

H.S. Code Number	Description	Import Duty
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	*- - Colour:*	
	- - - With a screen width/height ratio less than 1.5, with a diagonal measurement of the screen:	
8540.11.11.00	- - - - Not exceeding 42 cm	15
8540.11.13.00	- - - - Exceeding 42 cm but not exceeding 52 cm	15
8540.11.15.00	- - - - Exceeding 52 cm but not exceeding 72 cm	15
8540.11.19.00	- - - - Exceeding 72 cm	15
	- - - Other, with a diagonal measurement of the screen:	
8540.11.91.00	- - - - Not exceeding 75 cm	15
8540.11.99.00	- - - - Exceeding 75 cm	15
8540.12.00.00	- - Black and white or other monochrome	15
8540.20	*- Television camera tubes; image converters and intensifiers; other photo-cathode tubes:*	
8540.20.10.00	- - Television camera tubes	4.9
8540.20.80.00	- - Other	4.9
8540.40.00.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5.1
8540.50.00.00	- Data/graphic display tubes, black and white or other monochrome	5.1
8540.60.00.00	- Other cathode-ray tubes	5.1
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71.00.00	- - Magnetrons	5.1
8540.72.00.00	- - Klystrons	5.1
8540.79.00.00	- - Other	5.1
	- Other valves and tubes:	
8540.81.00.00	- - Receiver or amplifier valves and tubes	5.1
8540.89.00.00	- - Other	5.1

H.S. Code Number	Description	Import Duty
	- Parts:	
8540.91.00.00	- - Of cathode-ray tubes	5.8
8540.99.00.00	- - Other	5.8
85.41	**Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photo - voltaic cells whether or not assembled in modules or made up into panels ; light emitting diodes ; mounted piezo - electric crystals:**	
8541.10	*- Diodes, other than photosensitive or light emitting diodes:*	
8541.10.00.10	- - Wafers not yet cut into chips	9
	- - Other:	
8541.10.00.91	- - - Power rectifier diodes	14
8541.10.00.99	- - - Other	14
	- Transistors, other than photosensitive transistors:	
8541.21	*- - With a dissipation rate of less than 1 W:*	
8541.21.00.10	- - - Wafers not yet cut into chips	9
8541.21.00.90	- - - Other	14
8541.29	*- - Other:*	
8541.29.00.10	- - - Wafers not yet cut into chips	9
8541.29.00.80	- - - Other	14
8541.30	*- Thyristors, diacs and triacs, other than photosensitive devices:*	
8541.30.00.10	- - Wafers not yet cut into chips	9
8541.30.00.90	- - Other	14
8541.40	*- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:*	
8541.40.10.00	- - Light emitting diodes, including laser diodes	14
8541.40.90	- - Other	
8541.40.90.10	- - - Solar cells made up into panels	4.6
8541.40.90.80	- - - Other	4.6
8541.50	*- Other semiconductor devices:*	
8541.50.00.10	- - Wafers not yet cut into chips	9
8541.50.00.90	- - Other	14

H.S. Code Number	Description	Import Duty
8541.60.00.00	- Mounted piezo-electric crystals	8
8541.90.00.00	- Parts	5.8
85.42	**Electronic integrated circuits and microassemblies:**	
	- Monolithic digital integrated circuits:	
8542.12.00.00	- - Cards incorporating an electronic integrated circuit ("smart" cards)	4.9
8542.13	*- - Metal oxide semiconductors (MOS technology):*	
8542.13.01.00	- - - Wafers not yet cut into chips	4.9
8542.13.05.00	- - - Chips	4.9
	- - - *Other:*	
	- - - - *Memories:*	
	- - - - - *Dynamic random-access memories (D-RAMs):*	
8542.13.11.00	- - - - - - With a storage capacity not exceeding 4 Mbits	4.9
8542.13.13.00	- - - - - - With a storage capacity exceeding 4 Mbits but not exceeding 16 Mbits	4.9
8542.13.15.00	- - - - - - With a storage capacity exceeding 16 Mbits but not exceeding 64 Mbits	4.9
8542.13.17.00	- - - - - - With a storage capacity exceeding 64 Mbits	4.9
8542.13.20.00	- - - - - Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	4.9
8542.13.30.00	- - - - - UV erasable, programmable, read only memories (EOROMs)	4.9
	- - - - - *Electrically erasable, programmable, read only memories (E^2PROMs) excluding FLASH E^2 PROMS:*	
	- - - - - - *FLASH E^2 PROMs:*	
8542.13.42.00	- - - - - - - With a storage capacity not exceeding 4 Mbits	4.9
8542.13.45.00	- - - - - - - With a storage capacity exceeding 4 Mbits but not exceeding 16 Mbits	4.9
8542.13.46.00	- - - - - - - With a storage capacity exceeding 16 Mbits but not exceeding 32 Mbits	4.9
8542.13.48.00	- - - - - - - With a storage capacity exceeding 32 Mbits	4.9
8542.13.49.00	- - - - - - - Other	4.9
8542.13.54.00	- - - - - Other memories	4.9
8542.13.55.00	- - - - Microprocessors	4.9

H.S. Code Number	Description	Import Duty
8542.13.60.00	- - - - Microcontrollers and microcomputers	4.9
	- - - - *Other:*	
8542.13.70.00	- - - - - Microperipherals	4.9
8542.13.80.00	- - - - - Other	4.9
8542.14	- - *Circuits obtained by bipolar technology:*	
8542.14.01.00	- - - Wafers not yet cut into chips	4.9
8542.14.05.00	- - - Chips	4.9
	- - - *Other:*	
8542.14.11.00	- - - - Memories	4.9
8542.14.30.00	- - - - Microprocessors	4.9
8542.14.40.00	- - - - Microcontrollers and microcomputers	4.9
	- - - - *Other:*	
8542.14.50.00	- - - - - Microperipherals	4.9
8542.14.90.00	- - - - - Other	4.9
8542.19	- - *Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology):*	
8542.19.01.00	- - - Wafers not yet cut into chips	9
8542.19.05.00	- - - Chips	4.9
	- - - *Other:*	
8542.19.40.00	- - - - Memories	4.9
8542.19.55.00	- - - - Microprocessors	4.9
8542.19.66.00	- - - - Microcontrollers and microcomputers	4.9
	- - - - *Other:*	
8542.19.71.00	- - - - - Microperipherals	4.9
8542.19.85.00	- - - - - Other	4.9
8542.30	- *Other monolithic integrated circuits:*	
8542.30.10.00	- - Wafers not yet cut into chips	4.9
8542.30.20.00	- - Chips	4.9
	- - *Other:*	
8542.30.30.00	- - - Amplifiers	4.9
8542.30.50.00	- - - Voltage and current regulators	4.9
8542.30.60.00	- - - Control circuits	4.9

H.S. Code Number	Description	Import Duty
8542.30.70.00	- - - Interface circuits; interface circuits capable of performing control functions	4.9
8542.30.90.00	- - - Other	4.9
8542.40.00.00	- Hybrid integrated circuits	4.9
8542.50.00.00	- Electronic microassemblies	4.9
8542.90.00.00	- Parts	4.9
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:**	
	- Particle accelerators:	
8543.11.00.00	- - Ion implanters for doping semiconductor materials	7
8543.19.00.00	- - Other	7
8543.20.00.00	- Signal generators	7
8543.30	*- Machines and apparatus for electroplating, electrolysis or electrophoresis:*	
8543.30.20.00	- - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers or flat display substrates	7
8543.30.80.00	- - Other	7
8543.40.00.00	- Electric fence energisers	7
	- Other machines and apparatus:	
8543.81.00.00	- - Proximity cards and tags	7
8543.89	*- - Other:*	
8543.89.10.00	- - - Flight recorders, for use in civil aircraft	0
	- - - Other:	
8543.89.15.00	- - - - Electrical machines with translation or dictionary functions	7
8543.89.20.00	- - - - Aerial amplifiers	7
	- - - - Sunbeds, sunlamps and similar suntanning equipment:	
	- - - - - For fluorescent tubes using ultraviolet A rays:	
8543.89.51.00	- - - - - - With a maximum tube length of 100 cm	7
8543.89.55.00	- - - - - - Other	7
8543.89.59.00	- - - - - Other	7
8543.89.65.00	- - - Apparatus for physical deposition on semiconductor wafers	7

H.S. Code Number	Description	Import Duty
8543.89.73.00	- - - - Encapsulation equipment for assembly of semiconductor devices	7
8543.89.75.00	- - - - Apparatus for physical deposition by sputtering on LCD substrates	7
8543.89.79.00	- - - - Apparatus enabling automatic data processing machines and units thereof to process audio signals (sound cards); upgrade kits, for automatic data processing machines and units thereof, put up for retail sale, consisting of, at least, speakers and/or microphone, and an electronic assembly that enables the automatic data processing machine and units thereof to process audio signals (sound cards)	7
8543.89.95.00	- - - - Other	7
8543.90	*- Parts:*	
8543.90.10.00	- - Assemblies and sub-assemblies, consisting of two or more parts or pieces fastened or joined together, for flight recorders, for use in civil aircraft	0
8543.90.20.00	- - Electronic assemblies for incorporation into automatic data processing machines	7
8543.90.30.00	- - Of apparatus of subheading 8543.11.00.00, 8543.30.20.00, 8543.89.65.00 or 8543.89.73.00	7
8543.90.40.00	- - Of apparatus of subheading 8543.89.75.00	7
8543.90.80.00	- - Other	7
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	*- - Of copper:*	
8544.11.10.00	- - - Lacquered or enamelled	6.5
8544.11.90.00	- - - Other	6.5
8544.19	*- - Other:*	
8544.19.10.00	- - - Lacquered or enamelled	3.7
8544.19.90.00	- - - Other	3.7
8544.20.00.00	- Co-axial cables and other co-axial electric conductors	6.5
8544.30	*- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:*	

H.S. Code Number	Description	Import Duty
8544.30.10.00	- - For use in civil aircraft	0
8544.30.90.00	- - Other	6.5
	- Other electric conductors, for a voltage not exceeding 80 V:	
8544.41	*- - Fitted with connectors:*	
8544.41.10.00	- - - Of a kind used for telecommunications	6.5
8544.41.90.00	- - - Other	6.5
8544.49	*- - Other:*	
8544.49.20.00	- - - Of a kind used for telecommunications	6.5
	- - - Other:	
8544.49.80.10	- - - - Copper-cored cords, flexes, wires and strips; cable with copper core of a cross-sectional area not less than 0.5 sq. mm but not more than 50 sq. mm	6.5
8544.49.80.90	- - - - Other	6.5
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:	
8544.51	*- - Fitted with connectors:*	
8544.51.10.00	- - - Of a kind used for telecommunications	6.5
8544.51.90.00	- - - Other	6.5
8544.59	*- - Other:*	
	- - - Wire and cables, with individual conductor wires of a diameter exceeding 0.51 mm:	
8544.59.10.10	- - - - Copper-cored cords, flexes, wires and strips; cable with copper core of a cross-sectional area not less than 0.5 sq. mm but not more than 50 sq. mm	6.5
8544.59.10.90	- - - - Other	6.5
	- - - Other:	
	- - - - For a voltage of 1 000 V:	
8544.59.20.10	- - - - - Copper-cored cords, flexes, wires and strips; cable with copper core of a cross-sectional area not less than 0.5 sq. mm but not more than 50 sq. mm	6.5
8544.59.20.90	- - - - - Other	6.5
	- - - - For a voltage exceeding 80 V but less than 1 000 V:	
8544.59.80.10	- - - - - Copper-cored cords, flexes, wires and strips; cable with copper core of a cross-sectional area not less than 0.5 sq. mm but not more than 50 sq. mm	6.5
8544.59.80.80	- - - - - Other	6.5

H.S. Code Number	Description	Import Duty
8544.60	*- Other electric conductors, for a voltage exceeding 1 000 V:*	
	- - With copper conductors:	
8544.60.10.10	- - - Copper-cored cords, flexes, wires and strips; cable with copper core of a cross-sectional area not less than 0.5 sq. mm but not more than 50 sq. mm	6.5
8544.60.10.90	- - - Other	6.5
8544.60.90.00	- - With other conductors	6.5
8544.70.00.00	- Optical fibre cable	8
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:	
8545.11.00.00	- - Of a kind used for furnaces	5.3
8545.19	*- - Other:*	
8545.19.10.00	- - - Electrodes for electrolysis installations	5.8
8545.19.90.00	- - - Other	5.3
8545.20.00.00	- Brushes	5.3
8545.90	*- Other:*	
8545.90.10.00	- - Heating resistors	4.1
8545.90.90.00	- - Other	5.3
85.46	**Electrical insulators of any material:**	
8546.10.00.00	- Of glass	6.2
8545.20	*- Of ceramics:*	
8546.20.10.00	- - With no metal parts	10
	- - With metal parts:	
8546.20.91.00	- - - For overhead power transmission or traction lines	10
8546.20.99.00	- - - Other	10
8546.90	*- Other:*	
8546.90.10.00	- - Of plastics	7.7
8546.90.90.00	- - Other	6.2

H.S. Code Number	Description	Import Duty
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 the purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material:**	
8547.10	*- Insulating fittings of ceramics:*	
8547.10.10.00	- - Containing 80% or more by weight of metallic oxides	10
8547.10.90.00	- - Other	10
8547.20.00.00	- Insulating fittings of plastics	7.5
8547.90.00.00	- Other	6.2
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:**	
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
8548.10.10.00	- - Spent primary cells, spent primary batteries	8.9
	- - Spent electric accumulators:	
8548.10.21.00	- - - Lead-acid accumulators	5.1
8548.10.29.00	- - - Other	5.1
	- - Waste and scrap of primary cells, primary batteries and electric accumulators:	
8548.10.91.00	- - - Containing lead	0
8548.10.99.00	- - - Other	0
8548.90	*- Other:*	
8548.90.10.00	- - Memories in multicombinational forms such as stack D-RAMs and modules	4.1
8548.19.90.00	- - Other	4.1

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading No.95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No.95.06.

2. The expression "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
   (a) joints, washers or the like of any material (classified according to their constituent material or in heading No.84.84) or other articles of vulcanised rubber other than hard rubber (heading No.40.16);
   (b) parts of general use, as defined in 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 No.83.06;
   (e) machines or apparatus of headings Nos.84.01 to 84.79, or parts thereof; articles of heading No.84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No.84.83;
   (f) electrical machinery or equipment (Chapter 85);
   (g) articles of Chapter 90;
   (h) articles of Chapter 91;
   (ij) arms (Chapter 93);
   (k) lamps or lighting fittings of heading No.94.05; or
   (l) brushes of a kind used as parts of vehicles (heading No.96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not 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.
   (d) 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.

ADDITIONAL NOTE

1. Subject to the provisions of additional note 3 to Chapter 89, tools and articles necessary for the maintenance or repair of vehicles, aircraft or vessels are to be classified with those vehicles, aircraft or vessels if presented with them. Other accessories presented with vehicles, aircraft or vessels are also to be classified therewith if they form part of the normal equipment of the vehicles, aircraft or vessels and are normally sold with them.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

NOTES

1. This Chapter does not cover:
   (a) railway or tramway sleepers of wood or of concrete, or concrete guide track sections for hovertrains (heading No.44.06 or 68.10);
   (b) railway or tramway track construction material of iron or steel of heading No.73.02; or
   (c) electrical signalling, safety or traffic control equipment of heading No.85.30.

2. Heading No.86.07 applies, *inter alia*, to:
   (a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
   (b) frames, underframes, bogies and bissel-bogies;
   (c) axle boxes; brake gear;
   (d) buffers for rolling stock; hooks and other coupling gear and corridor connections;
   (e) coachwork.

3. Subject to the provisions of Note 1 above, heading No.86.08 applies, *inter alia*, to:
   (a) assembled track, turntables, platform buffers, loading gauges;
   (b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not they are fitted for electric lighting for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

H.S. Code Number	Description	Import Duty
86.01	**Rail locomotives powered from an external source of electricity or by electric accumulators:**	
8601.10.00.00	- Powered from an external source of electricity	4.9
8601.20.00.00	- Powered by electric accumulators	4.9
86.02	**Other rail locomotives; locomotives tenders:**	
8602.10.00.00	- Diesel-electric locomotives	3.8
8602.90.00.00	- Other	3.8
86.03	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04:**	
8603.10.00.00	- Powered from an external source of electricity	4.9
8603.90.00.00	- Other	4.6

H.S. Code Number	Description	Import Duty
86.04 00.00.00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, work-shops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)**	3.8
86.05 00.00.00	**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 No. 86.04)**	5
86.06	**Railway or tramway goods vans and wagons, not self-propelled:**	
8606.10.00.00	- Tank wagons and the like	5
8606.20.00.00	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10.00.00	5
8606.30.00.00	- Self-discharging vans and wagons, other than those of subheading No. 8606.10.00.00 or 8606.20.00.00	5
	- Other:	
8606.91	*- - Covered and closed:*	
8606.91.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	3.8
8606.91.90.00	- - - Other	5
8606.92.00.00	- - Open, with non-removable sides of a height exceeding 60 cm	5
8606.99.00.00	- - Other	5
86.07	**Parts of railway or tramway locomotives or rolling-stock:**	
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.11.00.00	- - Driving bogies and bissel-bogies	3.8
8607.12.00.00	- - Other bogies and bissel-bogies	3.8
8607.19	*- - Other, including parts:*	
	- - - Axles, assembled or not; wheels and parts thereof:	
8607.19.01.00	- - - - Of cast iron or cast steel	6
8607.19.11.00	- - - - Of closed-die forged steel	6
8607.19.18.00	- - - - Other	6
	- - - Parts of bogies, bissel-bogies and the like:	

H.S. Code Number	Description	Import Duty
8607.19.91.00	- - - - Of cast iron or cast steel	3.8
8607.19.99.00	- - - - Other	3.8
	- Brakes and parts thereof:	
8607.21	*- - Air brakes and parts thereof:*	
8607.21.10.00	- - - Of cast iron or cast steel	4.5
8607.21.90.00	- - - Other	4.5
8607.29	*- - Other:*	
8607.29.10.00	- - - Of cast iron or cast steel	4.5
8607.29.90.00	- - - Other	4.5
8607.30	*- Hooks and other coupling devices, buffers, and parts thereof:*	
8607.30.01.00	- - Of cast iron or cast steel	4.1
8607.30.99.00	- - Other	4.1
	- Other:	
8607.91	*- - Of locomotives:*	
8607.91.10.00	- - - Axle-boxes and parts thereof	7.5
	- - - Other:	
8607.91.91.00	- - - - Of cast iron or cast steel	4.1
8607.91.99.00	- - - - Other	4.1
8607.99	*- - Other:*	
8607.99.10.00	- - - Axle-boxes and parts thereof	7.5
8607.99.30.00	- - - Bodies and parts thereof	4.1
8607.99.50.00	- - - Chassis and parts thereof	4.1
8607.99.90.00	- - - Other	4.1
86.08	**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, parts of the foregoing:**	
8608.00.10.00	- Equipment for railways or tramways	4.4
8608.00.30.00	- Other equipment	4.4
8608.00.90.00	- Parts	4.4

H.S. Code Number	Description	Import Duty
86.09	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:**	
8609.00.10.00	- Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom)	3.8
8609.00.90.00	- Other	4.4

CHAPTER 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS THEREOF 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 No. 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 Nos. 87.02 to 87.04 and not in heading No. 87.06.

4. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

ADDITIONAL NOTES

1. The duty chargeable upon the disposal of a motor-vehicle in accordance with article 6 of this Act, other than a vehicle in a new (unused) condition, classified under Heading Nos. 87.03 and 87.04 and imported free of duty or subject to a lower amount of duty by any person by virtue of an exemption, granted under this Act, or under any other law, shall be calculated at the applicable rate of duty on the value of the motor-vehicle as assessed under the provision of article 8 of this Act.

H.S. Code Number	Description	Import Duty
87.01	**Tractors (other than tractors of heading No. 87.09):**	
8701.10.00.00	- Pedestrian controlled tractors	4.4
8701.20	*- Road tractors for semi-trailers:*	
8701.20.10.00	- - New	20
8701.20.90.00	- - Used	20
8701.30	*- Track-laying tractors:*	
8701.30.10.00	- - Snowgrowers	0
8701.30.90.00	- - Other	0
8701.90	*- Other:*	
	- - Agricultural tractors (excluding pedestrian controlled tractors) and forestry tractors, wheeled:	

H.S. Code Number	Description	Import Duty
	- - - New, of an engine power:	
8701.90.11.00	- - - - Not exceeding 18 kW	8.5
8701.90.20.00	- - - - Exceeding 18 kW but not exceeding 37 kW	8.5
8701.90.25.00	- - - - Exceeding 37 kW but not exceeding 59 kW	8.5
8701.90.31.00	- - - - Exceeding 59 kW but not exceeding 75 kW	8.5
8701.90.35.00	- - - - Exceeding 75 kW but not exceeding 90 kW	8.5
8701.90.39.00	- - - - Exceeding 90 kW	8.5
8701.90.50.00	- - - Used	8.5
8701.90.90.00	- - Other	11
87.02	**Motor vehicles for the transport of ten or more persons, including the driver:**	
8702.10	*- With compression-ignition internal combustion piston engine (diesel or semi-diesel):*	
	- - Of a cylinder capacity exceeding 2 500 cm^3 :	
8702.10.11.00	- - - New	12
8702.10.19.00	- - - Used	12
	- - Of a cylinder capacity not exceeding 2 500 cm^3 :	
8702.10.91.00	- - - New	12
8702.10.99.00	- - - Used	12
8702.90	*- Other:*	
	- - With spark-ignition internal combustion piston engine:	
	- - - Of a cylinder capacity exceeding 2 800 cm^3 :	
8702.90.11.00	- - - - New	12
8702.90.19.00	- - - - Used	12
	- - - Of a cylinder capacity not exceeding 2 800 cm^3 :	
8702.90.31.00	- - - - New	12
8702.90.39.00	- - - - Used	12
8702.90.90.00	- - With other engines	12
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Heading No. 87.02), including station wagons and racing cars:**	

H.S. Code Number	Description	Import Duty
8703.10	*- Vehicles specially designed for travelling on snow, golf cars and similar vehicles:*	
8703.10.11.00	- - Vehicles specifically designed for travelling on snow with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	12
8703.10.18.00	- - Other	12
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	*- - Of a cylinder capacity not exceeding 1 000 cm^3 :*	
8703.21.10.00	- - - New	12
	- - - *Used:*	
8703.21.90.10	- - - - Chassis fitted with engine and cab	12
8703.21.90.20	- - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8703.21.90.90	- - - - Other	12
8703.22	*- - Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500cm^3 :*	
8703.22.10.00	- - - New	12
	- - - *Used:*	
8703.22.90.10	- - - - Chassis fitted with engine and cab	12
8703.22.90.20	- - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8703.22.90.90	- - - - Other	12
8703.23	*- - Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3 :*	
	- - - *New:*	
8703.23.11.00	- - - - Motor caravans	12
8703.23.19.00	- - - - Other	12
	- - - *Used:*	
	- - - - *Of a cylinder capacity not exceeding 2 000 cm^3 :*	
8703.23.90.11	- - - - - Chassis fitted with engine and cab	12
8703.23.90.12	- - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12

H.S. Code Number	Description	Import Duty
8703.23.90.19	- - - - - Other	12
	- - - - *Other:*	
8703.23.90.91	- - - - - Chassis fitted with engine and cab	12
8703.23.90.92	- - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8703.23.90.99	- - - - - Other	12
8703.24	*- - Of a cylinder capacity exceeding 3 000 cm^3 :*	
8703.24.10.00	- - - New	12
	- - - *Used:*	
8703.24.90.10	- - - - Chassis fitted with engine and cab	12
8703.24.90.20	- - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8703.24.90.90	- - - - Other	12
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	*- - Of a cylinder capacity not exceeding 1 500 cm^3 :*	
8703.31.10.00	- - - New	12
	- - - *Used:*	
8703.31.90.10	- - - - Chassis fitted with engine and cab	12
8703.31.90.20	- - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8703.31.90.90	- - - - Other	12
8703.32	*- - Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3 :*	
	- - - *New:*	
8703.32.11.00	- - - - Motor caravans	12
8703.32.19.00	- - - - Other	12
	- - - *Used:*	
	- - - - *Of a cylinder capacity not exceeding 2 000 cm^3 :*	
8703.32.90.11	- - - - - Chassis fitted with engine and cab	12
8703.32.90.12	- - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12

H.S. Code Number	Description	Import Duty
8703.32.90.19	- - - - - Other	12
	- - - - *Other:*	
8703.32.90.91	- - - - - Chassis fitted with engine and cab	12
8703.32.90.92	- - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8703.32.90.99	- - - - - Other	12
8703.33	*- - Of a cylinder capacity exceeding 2 500 cm^3 :*	
	- - - New:	
8703.33.11.00	- - - - Motor caravans	12
8703.33.19.00	- - - - Other	12
	- - - Used:	
8703.33.90.10	- - - - Chassis fitted with engine and cab	12
8703.33.90.20	- - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8703.33.90.90	- - - - Other	12
8703.90	*- Other:*	
8703.90.10.00	- - With electric motors	12
8703.90.90.00	- - Other	12
87.04	**Motor vehicles for the transport of goods:**	
8704.10	*- Dumpers designed for off-highway use:*	
	- - With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine:	
	- - - With compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm^3 :	
8704.10.10.11	- - - - Light dumpers	17
	- - - - *Other:*	
8704.10.10.14	- - - - - Chassis fitted with engine and cab	12
8704.10.10.19	- - - - - Other	12
	- - - Other:	
8704.10.10.91	- - - - Light dumpers	6

H.S. Code Number	Description	Import Duty
	- - - - *Other:*	
8704.10.10.94	- - - - - Chassis fitted with engine and cab	12
8704.10.10.99	- - - - - Other	12
	- - *Other:*	
8704.10.90.10	- - - Light dumpers	10
	- - - *Other:*	
8704.10.90.91	- - - - Chassis fitted with engine and cab	12
8704.10.90.99	- - - - Other	12
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	*- - g.v.w. not exceeding 5 tonnes:*	
8704.21.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	12
	- - - *Other:*	
	- - - - *With engines of a cylinder capacity exceeding 2 500 cm^3 :*	
	- - - - - *New:*	
8704.21.31.10	- - - - - - Chassis fitted with engine and cab	12
8704.21.31.20	- - - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.21.31.90	- - - - - - Other	12
	- - - - - *Used:*	
8704.21.39.10	- - - - - - Chassis fitted with engine and cab	12
8704.21.39.20	- - - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.21.39.90	- - - - - - Other	12
	- - - - *With engines of a cylinder capacity not exceeding 2 500 cm^3 :*	
	- - - - - *New:*	
8704.21.91.10	- - - - - - Chassis fitted with engine and cab	12
8704.21.91.20	- - - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.21.91.90	- - - - - - Other	12
	- - - - - *Used:*	

H.S. Code Number	Description	Import Duty
8704.21.99.10	- - - - - - Chassis fitted with engine and cab	12
8704.21.99.20	- - - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.21.99.90	- - - - - - Other	12
8704.22	*- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:*	
8704.22.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	12
	- - - Other:	
	- - - - New:	
8704.22.91.10	- - - - - Chassis fitted with engine and cab	12
8704.22.91.90	- - - - - Other	12
	- - - - Used:	
8704.22.99.10	- - - - - Chassis fitted with engine and cab	12
8704.22.99.90	- - - - - Other	12
8704.23	*- - g.v.w. exceeding 20 tonnes:*	
8704.23.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	12
	- - - Other:	
	- - - - New:	
8704.23.91.10	- - - - - Chassis fitted with engine and cab	12
8704.23.91.90	- - - - - Other	12
	- - - - Used:	
8704.23.99.10	- - - - - Chassis fitted with engine and cab	12
8704.23.99.90	- - - - - Other	12
	- Other, with spark-ignition internal combustion piston engine:	
8704.31	*- - g.v.w. not exceeding 5 tonnes:*	
8704.31.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	12
	- - - Other:	
	- - - - With engines of a cylinder capacity exceeding 2 800 cm^3 :	
	- - - - - New:	
8704.31.31.10	- - - - - - Chassis fitted with engine and cab	12

H.S. Code Number	Description	Import Duty
8704.31.31.20	- - - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.31.31.90	- - - - - - Other	12
	- - - - - *Used:*	
8704.31.39.10	- - - - - - Chassis fitted with engine and cab	12
8704.31.39.20	- - - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.31.39.90	- - - - - - Other	12
	- - - - *With engines of a cylinder capacity not exceeding 2 800 cm^3 :*	
	- - - - - *New:*	
8704.31.91.10	- - - - - - Chassis fitted with engine and cab	12
8704.31.91.20	- - - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.31.91.90	- - - - - - Other	12
	- - - - - *Used:*	
8704.31.99.10	- - - - - Chassis fitted with engine and cab	12
8704.31.99.20	- - - - - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.31.99.90	- - - - - Other	12
8704.32	- - *g.v.w. exceeding 5 tonnes:*	
8704.32.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	12
	- - - *Other:*	
	- - - - *New:*	
8704.32.91.10	- - - - - Chassis fitted with engine and cab	12
8704.32.91.90	- - - - - Other	12
	- - - - *Used:*	
8704.32.99.10	- - - - - Chassis fitted with engine and cab	12
8704.32.99.90	- - - - - Other	12
8704.90	- *Other:*	
8704.90.00.10	- - Chassis fitted with engine and cab	12

H.S. Code Number	Description	Import Duty
8704.90.00.20	- - Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	12
8704.90.00.90	- - Other	12
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):**	
8705.10.00.00	- Crane lorries	6.2
8705.20.00.00	- Mobile drilling derricks	6.2
8705.30.00.00	- Fire fighting vehicles	6.2
8705.40.00.00	- Concrete-mixer lorries	6.2
8705.90	*- Other:*	
8705.90.10.00	- - Breakdown lorries	6.2
8705.90.30.00	- - Concrete-pumping vehicles	6.2
8705.90.90.00	- - Other	6.2
87.06	**Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05:**	
	- Chassis for tractors falling within heading No. 87.01; chassis for motor vehicles falling within heading No. 87.02, 87.03, or 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm^3 :	
8706.00.11.00	- - For vehicles of heading No. 87.02 or 87.04	12
8706.00.19.00	- - Other	12
	- Other:	
8706.00.91.00	- - For vehicles of heading 87.03	12
8706.00.99.00	- - Other	12
87.07	**Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05:**	
8707.10	*- For the vehicles of heading No. 87.03:*	

H.S. Code Number	Description	Import Duty
8707.10.10.00	- - For industrial assembly purposes	6.9
8707.10.90.00	- - Other	8.9
8707.90	*- Other:*	
8707.90.10.00	- - For the industrial assembly of: pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; special purpose motor vehicles of heading No. 87.05	6.9
8707.90.90.00	- - Other	8.9
87.08	**Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05:**	
8708.10	*- Bumpers and parts thereof:*	
8708.10.10.00	- - For the industrial assembly of: vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression- ignition combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark- ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.10.90.00	- - Other	6.9
	- Other parts and accessories of bodies (including cabs):	
8708.21	*- - Safety seat belts:*	
8708.21.10.00	- - - For the industrial assembly of : vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.21.90.00	- - - Other	6.9
8708.29	*- - Other:*	

H.S. Code Number	Description	Import Duty
8708.29.10.00	- - - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 vehicles of heading No. 87.05	4.9
8708.29.90.00	- - - Other	6.9
	- Brakes and servo-brakes and parts thereof:	
8708.31	*- - Mounted brake linings:*	
8708.31.10.00	- - - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 vehicles of heading No. 87.05	4.9
	- - - Other:	
8708.31.91.00	- - - - For disc brakes	6.9
8708.31.99.00	- - - - Other	6.9
8708.39	*- - Other:*	
8708.39.10.00	- - - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 vehicles of heading No. 87.05	4.9
8708.39.90.00	- - - Other	6.9
8708.40	*- Gear boxes:*	
8708.40.10.00	- - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.40.90.00	- - Other	6.9

H.S. Code Number	Description	Import Duty
8708.50	*- Drive-axles with differential, whether or not provided with other transmission components:*	
8708.50.10.00	- - For the industrial assembly of vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; vehicles of heading No. 87.05	4.9
8708.50.90.00	- - Other	6.9
8708.60	*- Non-driving axles and parts thereof:*	
8708.60.10.00	- - For the industrial assembly of vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; vehicles of heading No. 87.05	4.9
	- - Other:	
8708.60.91.00	- - - Of closed-die forged steel	6.9
8708.60.99.00	- - - Other	6.9
8708.70	*- Road wheels and parts and accessories thereof:*	
8708.70.10.00	- - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; vehicles of heading No. 87.05	4.9
	- - Other:	
8708.70.50.00	- - - Wheels of aluminium; parts and accessories of wheels, of aluminium	6.9
8708.70.91.00	- - - Wheel centres in star form, cast in one piece of iron or steel	4.9
8708.70.99.00	- - - Other	6.9
8708.80	*- Suspension shock-absorbers:*	

H.S. Code Number	Description	Import Duty
8708.80.10.00	- - For the industrial assembly of vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.80.90.00	- - Other	6.9
	- Other parts and accessories:	
8708.91	*- - Radiators:*	
8708.91.10.00	- - - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.91.90.00	- - - Other	6.9
8708.92	*- - Silencers and exhaust pipes:*	
8708.92.10.00	- - - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.92.90.00	- - - Other	6.9
8708.93	*- - Clutches and parts thereof:*	
8708.93.10.00	- - - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.93.90.00	- - - Other	6.9
8708.94	*- - Steering wheels, steering columns and steering boxes:*	

H.S. Code Number	Description	Import Duty
8708.94.10.00	- - - For the industrial assembly of vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3 ; vehicles of heading No. 87.05	4.9
8708.94.90.00	- - - Other	6.9
8708.99	*- - Other:*	
	- - - For the industrial assembly of : pedestrian-controlled tractors falling within subheading 8701.10; vehicles of heading No. 87.03; vehicles of heading No. 87.04 with either compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 2 500 cm^3 or with spark-ignition combustion piston engine of a cylinder capacity not exceeding 2 800 cm^3; vehicles of heading No. 87.05:	
8708.99.11.00	- - - Airbags with inflator system	4.9
8708.99.19.00	- - - Other	4.9
	- - - Other:	
8708.99.30.00	- - - - Anti-roll bars	6.9
8708.99.50.00	- - - - Other torsion bars	6.9
	- - - - Other:	
8708.99.92.00	- - - - - Of closed-die forged steel	6.9
8708.99.98.00	- - - - - Other	6.9
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	*- - Electrical:*	
8709.11.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	3.8
8709.11.90.00	- - - Other	6
8709.19	*- - Other:*	

H.S. Code Number	Description	Import Duty
8709.19.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	2
8709.19.90.00	- - - Other	4
8709.90.00.00	- Parts	5.3
87.10 00.00.00	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles**	3.8
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars:**	
8711.10	*- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3:*	
8711.10.00.10	- - Cycles fitted with an auxiliary motor	12
8711.10.00.90	- - Other	12
8711.20	*- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3:*	
8711.20.10.00	- - Scooters	12
	- - Other, of a cylinder capacity:	
	- - - Exceeding 50 cm^3 but not exceeding 80 cm^3:	
8711.20.91.10	- - - - Cycles fitted with an auxiliary motor	12
8711.20.91.90	- - - - Other	12
	- - - Exceeding 80 cm^3 but not exceeding 125 cm^3 :	
8711.20.93.10	- - - - Cycles fitted with an auxiliary motor	12
8711.20.93.90	- - - - Other	12
	- - - Exceeding 125 cm^3 but not exceeding 250 cm^3 :	
8711.20.98.10	- - - - Cycles fitted with an auxiliary motor	12
8711.20.98.90	- - - - Other	12
8711.30	*- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3:*	
8711.30.10.00	- - Of a cylinder capacity exceeding 250 cm^3 but not exceeding 380 cm^3	12
8711.30.90.00	- - Of a cylinder capacity exceeding 380 cm^3 but not exceeding 500 cm^3	12

H.S. Code Number	Description	Import Duty
8711.40.00.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3	12
8711.50.00.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm^3	12
8711.90.00.00	- Other	12
87.12	**Bicycles and other cycles (including delivery tricycles), not motorised:**	
8712.00.10.00	- Without ball bearings	17
	- Other:	
8712.00.30.00	- - Bicycles	17
8712.00.80.00	- - Other	17
87.13	**Invalid carriages, whether or not motorised or otherwise mechanically propelled:**	
8713.10.00.00	- Not mechanically propelled	4.9
8713.90.00.00	- Other	0
87.14	**Parts and accessories of vehicles of heading Nos. 87.11 to 87.13:**	
	*- Of motorcycles (including mope*ds):	
8714.11.00.00	- - Saddles	6
8714.19.00.00	- - Other	6
8714.20.00.00	- Of invalid carriages	8
	- Other:	
8714.91	*- - Frames and forks, and parts thereof:*	
8714.91.10.00	- - - Frames	8
8714.91.30.00	- - - Front forks	8
8714.91.90.00	- - - Parts	8
8714.92	*- - Wheel rims and spokes:*	
8714.92.10.00	- - - Rims	8
8714.92.90.00	- - - Spokes	8
8714.93	*- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:*	

H.S. Code Number	Description	Import Duty
8714.93.10.00	- - - Hubs without free-wheel or braking device	8
8714.93.90.00	- - - Free-wheel sprocket-wheels	8
8714.94	*- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:*	
8714.94.10.00	- - - Coaster braking hubs and hub brakes	8
8714.94.30.00	- - - Other brakes	8
8714.94.90.00	- - - Parts	8
8714.95.00.00	- - Saddles	8
8714.96	*- - Pedals and crank-gear, and parts thereof:*	
8714.96.10.00	- - - Pedals	8
8714.96.30.00	- - - Crank-gear	8
8714.96.90.00	- - - Parts	8
8714.99	*- - Other:*	
8714.99.10.00	- - - Handlebars	8
8714.99.30.00	- - - Luggage carriers	8
8714.99.50.00	- - - Derailleur gears	8
8714.99.90.00	- - - Other; parts	8
87.15	**Baby carriages and parts thereof:**	
8715.00.10.00	- Baby carriages	4.9
8715.00.90.00	- Parts	4.9
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:**	
8716.10	*- Trailers and semi-trailers of the caravan type, for housing or camping:*	
8716.10.10.00	- - Folding caravans	5.3
	- - Other, of a weight:	
8716.10.91.00	- - - Not exceeding 750 kg	5.3
8716.10.94.00	- - - Exceeding 750 kg but not exceeding 1 600 kg	5.3
8716.10.96.00	- - - Exceeding 1 600 kg but not exceeding 3 500 kg	5.3
8716.10.99.00	- - - Exceeding 3 500 kg	5.3
#8716.20.00.00	- Self-loading or self-unloading trailers and semi- trailers for agricultural purposes	5.3

H.S. Code Number	Description	Import Duty
	- Other trailers and semi-trailers for the transport of goods:	
8716.31.00.00	- - Tanker trailers and tanker semi-trailers	5.3
8716.39	- - *Other:*	
8716.39.10.00	- - - Specially designed for the transport of highly radioactive materials (Euratom)	5.3
	- - - *Other:*	
	- - - - *New:*	
8716.39.30.00	- - - - - Semi-trailers	5.3
	- - - - - *Other:*	
8716.39.51.00	- - - - - - With a single axle	5.3
8716.39.59.00	- - - - - - Other	5.3
8716.39.80.00	- - - - Used	5.3
8716.40.00.00	- Other trailers and semi-trailers	5.3
8716.80.00.00	- Other vehicles	4.1
8716.90	- *Parts:*	
8716.90.10.00	- - Chassis	4.4
8716.90.30.00	- - Bodies	4.4
8716.90.50.00	- - Axles	4.4
8716.90.90.00	- - Other parts	4.4

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.

H.S. Code Number	Description	Import Duty
88.01	**Balloons and dirigibles; gliders, hang gliders non-powered aircraft:**	
8801.10	*- Gliders and hang gliders:*	
8801.10.10.00	- - For civil use	0
8801.10.90.00	- - Other	7
8801.90	*- Other:*	
8801.90.10.00	- - For civil use	0
	- - Other:	
8801.90.91.00	- - - Balloons and dirigibles	9
8801.90.99.00	- - - Other	4.9
88.02	**Other aircraft (for example, helicopters, aeroplanes); space- craft (including satellites) and suborbital and spacecraft launch vehicles:**	
	- Helicopters:	
8802.11	*- - Of an unladen weight not exceeding 2 000 kg:*	
8802.11.10.00	- - - Civil helicopters	0
8802.11.90.00	- - - Other	15
8802.12	*- - Of an unladen weight exceeding 2 000 kg:*	
8802.12.10.00	- - - Civil helicopters	0
8802.12.90.00	- - - Other	5
8802.20	*- Aeroplanes and other aircraft, of an unlaiden weight not exceeding 2 000 kg:*	
8802.20.10.00	- - Civil aircraft	0
8802.20.90.00	- - Other	7.7
8802.30	*- Aeroplanes and other aircraft, of an unlaiden weight exceeding 2 000kg but not exceeding 15 000 kg:*	

H.S. Code Number	Description	Import Duty
8802.30.10.00	- - Civil aircraft	0
8802.30.90.00	- - Other	5.5
8802.40	*- Aeroplanes and other aircraft, of an unlaiden weight exceeding 15 000 kg:*	
8802.40.10.00	- - Civil aircraft	0
8802.40.90.00	- - Other	2.7
8802.60	*- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:*	
8802.60.10.00	- - Spacecraft (including satellites)	6.4
8802.60.90.00	- - Suborbital and spacecraft launch vehicles	6.4
88.03	**Parts of goods of heading No. 88.01 or 88.02:**	
	- Propellers and rotors and parts thereof:	
8803.10.10.00	- - For use in civil aircraft	0
8803.10.90.00	- - Other	0
8803.20	*- Under-carriage and parts thereof:*	
8803.20.10.00	- - For use in civil aircraft	0
8803.20.90.00	- - Other	5
8803.30	*- Other parts of aeroplanes or helicopters:*	
8803.30.10.00	- - For use in civil aircraft	0
8803.30.90.00	- - Other	0
8803.90	*- Other:*	
8803.90.10.00	- - Of kites	1.7
8803.90.20.00	- - Of spacecraft (including satellites)	1.7
8803.90.30.00	- - Of suborbital and spacecraft launch vehicles	1.7
	- - *Other:*	
8803.90.91.00	- - - For use in civil aircraft and gliders	0
Ý8803.90.98.00	- - - Other	0
88.04 00.00.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto**	5.8

H.S. Code Number	Description	Import Duty
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:**	
8805.10	*- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:*	
8805.10.10.00	- - Aircraft launching gear and parts thereof	5.6
8805.10.90.00	- - Other	4.4
8805.20	*- Ground flying trainers and parts thereof:*	
8805.20.10.00	- - For civil use	0
8805.20.90.00	- - Other	1.7

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

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

ADDITIONAL NOTES

1. Subheadings 8901.10.10.00, 8901.20.10.00, 8901.30.10.00, 8901.90.10.00, 8902.00.12.00, 8902.00.18.00, 8903.91.10.00, 8903.92.10.00, 8904.00.91.00 and 8906.00.91.00 are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.

2. Subheadings 8905.10.10.00 and 8905.90.10.00 are to be taken to apply only to vessels and floating docks designed as sea-going.

3. For the purpose of heading No. 89.08, the expression "vessels and other floating structures for breaking up" includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:
   - spare parts (such as propellers), whether or not in a new condition,
   - movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

H.S. Code Number	Description	Import Duty
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:**	
8901.10	*- Cruise ships, excursion boats and similar vessels principally designed for the transport persons; ferry-boats of all kinds:*	
8901.10.10.00	- - Sea-going	0
8901.10.90.00	- - Other	2.5
8901.20	*- Tankers:*	
8901.20.10.00	- - Sea-going	0
8901.20.90.00	- - Other	2.5
8901.30	*- Refrigerated vessels, other than those of subheading No. 8901.20:*	
8901.30.10.00	- - Sea-going	0
8901.30.90.00	- - Other	2.5
8901.90	*- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:*	
8901.90.10.00	- - Sea-going	0
	- - *Other:*	

H.S. Code Number	Description	Import Duty
8901.90.91.00	- - - Not mechanically propelled	2.5
8901.90.99.00	- - - Mechanically propelled	2.5
89.02	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products:**	
	- Sea-going:	
8902.00.12.00	- - Of a gross tonnage exceeding 250 tonnes	0
8902.00.18.00	- - Of a gross tonnage not exceeding 250 tonnes	0
8902.00.90.00	- Other	2.5
89.03	**Yachts and others vessels for pleasure or sport; rowing boats and canoes:**	
8903.10	*- Inflatable:*	
8903.10.10.00	- - Of a weight not exceeding 100 kg each	3.8
8903.10.90.00	- - Other	2.5
	- Other:	
8903.91	*- - Sailboats, with or without auxiliary motor:*	
8903.91.10.00	- - - Sea-going	0
	- - - Other:	
8903.91.91.00	- - - - Of a weight not exceeding 100 kg each	3.8
	- - - - Other:	
8903.91.93.00	- - - - - Of a length not exceeding 7.5 m	2.5
8903.91.99.00	- - - - - Of a length exceeding 7.5 m	2.5
8903.92	*- - Motorboats, other than outboard motorboats:*	
8903.92.10.00	- - - Sea-going	0
	- - - Other:	
8903.92.91.00	- - - - Of a length not exceeding 7.5 m	2.5
8903.92.99.00	- - - - Of a length exceeding 7.5 m	2.5
8903.99	*- - Other:*	
8903.99.10.00	- - - Of a weight not exceeding 100 kg each	3.8
	- - - Other:	
8903.99.91.00	- - - - Of a length not exceeding 7.5 m	2.5
8903.99.99.00	- - - - Of a length exceeding 7.5 m	2.5

H.S. Code Number	Description	Import Duty
89.04	**Tugs and pusher craft:**	
8904.00.10.00	- Tugs	0
	- Pusher craft:	
8904.00.91.00	- - Sea-going	0
8904.00.99.00	- - Other	2.5
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	*- Dredgers:*	
8905.10.10.00	- - Sea-going	0
8905.10.90.00	- - Other	3.2
8905.20.00.00	- Floating or submersible drilling or production platforms	0
8905.90	*- Other:*	
8905.90.10.00	- - Sea-going	0
8905.90.90.00	- - Other	3.2
89.06	**Other vessels, including warships and lifeboats other than rowing boats:**	
8906.00.10.00	- Warships	0
	- Other:	
8906.00.91.00	- - Sea-going	0
	- - Other:	
8906.00.93.00	- - - Of a weight not exceeding 100 kg each	3.8
8906.00.99.00	- - - Other	2.5
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):**	
8907.10.00.00	- Inflatable rafts	4.9
8907.90.00.00	- Other	4.9
89.08 00.00.00	**Vessels and other floating structures for breaking up**	0

SECTION XVIII

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

CHAPTER 90

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

NOTES

1. This Chapter does not cover:
   (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No.42.04) or of textile material (heading No.59.11);
   (b) 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 No.69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;
   (d) Glass mirrors, not optically worked, of heading No.70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 7l);
   (e) Goods of heading No.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 No.84.13; weight operated counting or checking machinery, or separately presented weights for balances (heading No.84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 84.81;
   (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No.85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re recording apparatus (heading No.85.19 or 85.20); sound heads (heading No. 85.22); still image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No.85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;
   (ij) Searchlights or spotlights of heading No.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 No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
   (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
   (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
   (c) All other parts and accessories are to be classified in heading No.90.33.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No.90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for

fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No.90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6. Heading No.90.32 applies only to:
   (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and
   (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

ADDITIONAL NOTE

1. For the purposes of subheadings 9015.10.10.00, 9015.20.10.00, 9015.30.10.00, 9015.40.10.00, 9015.80.11.00, 9015.80.19.00, 9024.10.10.00, 9024.80.10.00, 9025.19.91.00, 9025.80.91.00, 9026.10.51.00, 9026.10.59.00, 9026.20.30.00, 9026.80.91.00, 9027.10.10.00, 9027.80.11.00, 9027.80.13.00, 9027.80.17.00, 9030.39.30.00, 9030.89.92.00, 9031.80.32.00, 9031.80.34.00, 9031.80.39.00, and 9032.10.30.00, the expression "electronic" means instruments and apparatus which incorporate one or more articles of heading No. 85.40, 85.41 or 85.42 but for the purposes of the foregoing, no account shall be taken of articles of heading No. 85.40, 85.41 or 85.42 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

H.S. Code Number	Description	Import Duty
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:**	
9001.10	*- Optical fibres, optical fibre bundles and cables:*	
9001.10.10.00	- - Image conductor cables	7.5
9001.10.90.00	- - Other	7.5
9001.20.00.00	- Sheets and plates	5.8
9001.30.00.00	- Contact lenses	2.9
9001.40	*- Spectacle lenses of glass:*	
9001.40.20.00	- - Not for the correction of vision	7.5
	- - For the correction of vision:	
	- - - Both sides finished:	
9001.40.41.00	- - - - Single focal	2.9

H.S. Code Number	Description	Import Duty
9001.40.49.00	- - - - Other	2.9
9001.40.80.00	- - - Other	2.9
9001.50	*- Spectacle lenses of other materials:*	
9001.50.20.00	- - Not for the correction of vision	7.5
	- - For the correction of vision:	
	- - - Both sides finished:	
9001.50.41.00	- - - - Single focal	2.9
9001.50.49.00	- - - - Other	2.9
9001.50.80.00	- - - Other	2.9
9001.90	*- Other:*	
9001.90.10.00	- - For use in civil aircraft	0
9001.90.90.00	- - Other	2.9
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:	
9002.11.00.00	- - For cameras, projectors or photographic enlargers or reducers	10
9002.19.00.00	- - Other	10
9002.20.00.00	- Filters	10
9002.90	*- Other:*	
9002.90.10.00	- - For use in civil aircraft	0
9002.90.90.00	- - Other	10
90.03	**Frames and mountings for spectacles, goggles and the like, and parts thereof:**	
	- Frames and mountings:	
9003.11.00.00	- - Of plastics	2.2
9003.19	*- - Of other materials:*	
9003.19.10.00	- - - Of precious metal or of rolled precious metal	2.20
9003.19.30.00	- - - Of base metal	2.2
9003.19.90.00	- - - Of other materials	2.2

H.S. Code Number	Description	Import Duty
9003.90.00.00	- Parts	2.2
90.04	**Spectacles, goggles and the like, corrective, protective or other:**	
9004.10	*- Sunglasses:*	
9004.10.10.00	- - With optically worked	6
	- - Other:	
9004.10.91.00	- - - With lenses of plastics	6
9004.10.99.00	- - - Other	6
9004.90	*- Other:*	
	- - With lenses of plastics:	
9004.90.10.10	- - - Corrective	6
9004.90.10.90	- - - Other	6
	- - Other:	
9004.90.90.10	- - - Corrective	6
9004.90.90.90	- - - Other	6
90.05	**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:**	
9005.10.00.00	- Binoculars	7.2
9005.80	*- Other instruments:*	
9005.80.00.10	- - Astronomical instruments	4.2
9005.80.00.90	- - Other	6.9
9005.90	*- Parts and accessories (including mountings):*	
9005.90.00.10	- - For articles of subheading No. 9005.80.00.10	4.2
9005.90.00.90	- - Other	6.9
90.06	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39:**	
9006.10	*- Cameras of a kind used for preparing printing plates or cylinders:*	

H.S. Code Number	Description	Import Duty
9006.10.10.00	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	7.2
9006.10.90.00	- - Other	7.2
9006.20.00.00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	7.2
9006.30.00.00	- 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	7.2
9006.40.00.00	- Instant print cameras	7.2
	- Other cameras:	
9006.51.00.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	7.2
9006.52.00.00	- - Other, for roll film of a width less than 35 mm	7.2
9006.53	*- - Other, for roll film of a width of 35 mm:*	
9006.53.10.00	- - - Disposable cameras	7.2
9006.53.90.00	- - - Other	7.2
9006.59.00.00	- - Other	7.2
	- Photographic flashlight apparatus and flashbulbs:	
9006.61.00.00	- - Discharge lamp ("electronic") flashlight apparatus	5.3
9006.62.00.00	- - Flashbulbs, flashcubes and the like	5.3
9006.69.00.00	- - Other	5.3
	- Parts and accessories:	
9006.91	- - For cameras:	
9006.91.10.00	- - - Of apparatus of subheading 9006.10.10.00	7.2
9006.91.90.00	- - - Other	7.2
9006.99.00.00	- - Other	5.3
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:**	
	- Cameras:	
9007.11.00.00	- - For film of less than 16 mm width or for double 8 mm film	6.2
9007.19.00.00	- - Other	6.2
9007.20.00.00	- Projectors	6.5
	- Parts and accessories:	

H.S. Code Number	Description	Import Duty
9007.91.00.00	- - For cameras	6.2
9007.92.00.00	- - For projectors	6.5
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:**	
9008.10.00.00	- Slide projectors	6.3
9008.20.00.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	6.3
9008.30.00.00.	- Other image projectors	6.3
9008.40.00.00	- Photographic (other than cinematographic) enlargers and reducers	6.3
9008.90.00.00	- Parts and accessories	6.3
90.09	**Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:**	
	- Electrostatic photo-copying apparatus:	
9009.11.00.00	- - Operating by reproducing the original image directly onto the copy (direct process)	7.2
9009.12.00.00	- - Operating by reproducing the original image via an intermediate onto the copy (indirect process)	7.2
	- Other photo-copying apparatus:	
9009.21.00.00	- - Incorporating an optical system	7.2
9009.22.00.00	- - Of the contact type	4.9
9009.30.00.00	- Thermo-copying apparatus	4.4
9009.90.00.00	- Parts and accessories	4.9
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:**	
9010.10.00.00	- 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	4.9
	- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:	

H.S. Code Number	Description	Import Duty
9010.41.00.00	- - Direct write-on-wafer apparatus	4.9
9010.42.00.00	- - Step and repeat aligners	4.9
9010.49.00.00	- - Other	4.9
9010.50	*- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:*	
9010.50.10.00	- - Apparatus for the projection of circuit patterns on sensitized flat panel display substrates	4.9
9010.50.90.00	- - Other	4.9
9010.60.00.00	- Projection screens	4.9
9010.90	*- Parts and accessories:*	
9010.90.10.00	- - Of apparatus of subheading 9010.41.00.00, 9010.42.00.00, 9010.49.00.00 or 9010.50.10.00	4.9
9010.90.90.00	- - Other	4.9
90.11	**Compound optical microscopes, including those for microphotography, microcinematography or micro-projection:**	
9011.10	*- Stereoscopic microscopes:*	
9011.10.10.00	- - Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
9011.10.90.00	- - Other	0
9011.20	*- Other microscopes, for microphotography, microcinematography or microprojection:*	
9011.20.10.00	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	10
9011.20.90.00	- - Other	10
9011.80.00.00	- Other microscopes	10
9011.90	*- Parts and accessories:*	
9011.90.10.00	- - Of apparatus of subheading 9011.10.10.00 or 9011.20.10.00	0
9011.90.90.00	- - Other	0
90.12	**Microscopes other than optical microscopes; diffraction apparatus:**	
9012.10	*- Microscopes other than optical microscopes and diffraction apparatus:*	

H.S. Code Number	Description	Import Duty
9012.10.10.00	- - Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	5.8
9012.10.90.00	- - Other	5.8
9012.90	*- Parts and accessories:*	
9012.90.10.00	- - Of apparatus of subheading 9012.10.10.00	5.8
9012.90.90.00	- - Other	5.8
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:**	
9013.10.00.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	6.5
9013.20.00.00	- Lasers, other than laser diodes	6.5
9013.80	*- Other devices, appliances and instruments:*	
	- - Liquid crystal devices:	
9013.80.20.00	- - - Active matrix liquid crystal devices	6.5
9013.80.30.00	- - - Other	6.5
9013.80.90.00	- - Other	6.5
9013.90	*- Parts and accessories:*	
9013.90.10.00	- - For liquid crystal devices (LCD)	6.5
9013.90.90.00	- - Other	6.5
90.14	**Direction finding compasses; other navigational instruments and appliances:**	
9014.10	*- Direction finding compasses:*	
9014.10.10.00	- - For use in civil aircraft	0
9014.10.90.00	- - Other	2.7
9014.20	*- Instruments and appliances for aeronautical or space navigation (other than compasses):*	
	- - For use in civil aircraft:	
9014.20.13.00	- - - Inertial navigation systems	0
9014.20.18.00	- - - Other	0
9014.20.90.00	- - Other	7.2

H.S. Code Number	Description	Import Duty
9014.80.00.00	- Other instruments and appliances	3.7
9014.90	*- Parts and accessories:*	
9014.90.10.00	- - Of instruments of subheading 9014.10 and 9014.20 for use in civil aircraft	0
9014.90.90.00	- - Other	5.6
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:**	
9015.10	*- Rangefinders:*	
9015.10.10.00	- - Electronic	3.7
9015.10.90.00	- - Other	2.7
9015.20	*- Theodolites and tachymeters:*	
9015.20.10.00	- - Electronic	3.7
9015.20.90.00	- - Other	2.7
9015.30	*- Levels:*	
9015.30.10.00	- - Electronic	3.7
9015.30.90.00	- - Other	2.7
9015.40	*- Photogrammetrical surveying instruments and appliances:*	
9015.40.10.00	- - Electronic	3.7
9015.40.90.00	- - Other	2.7
9015.80	*- Other instruments and appliances:*	
	- - Electronic:	
9015.80.11.00	- - - Meteorological, hydrological and geophysical instruments and apparatus	3.7
9015.80.19.00	- - - Other	2.7
	- - Other:	
9015.80.91.00	- - - Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	2.7
9015.80.93.00	- - - Meteorological, hydrological and geophysical instruments and apparatus	2.7
9015.80.99.00	- - - Other	2.7
9015.90.00.00	- Parts and accessories	2.7

H.S. Code Number	Description	Import Duty
90.16	**Balances of a sensitivity of 5cg or better, with or without weights:**	
9016.00.10.00	- Balances	3.7
9016.00.90.00	- Parts and accessories	3.7
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	*- Drafting tables and machines, whether or not automatic:*	
9017.10.10.00	- - Plotters	5.3
9017.10.90.00	- - Other	5.3
9017.20	*- Other drawing, marking-out or mathematical calculating instruments:*	
9017.20.05.00	- - Plotters	5.3
	- - Other drawing instruments:	
9017.20.11.00	- - - Drawing sets	5.3
9017.20.19.00	- - - Other	5.3
	- - Marking-out instruments:	
9017.20.31.00	- - - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	5.3
9017.20.39.00	- - - Other	5.3
9017.20.90.00	- - Mathematical calculating instruments (including slide rules, disc calculators and the like)	5.3
9017.30	*- Micrometers, callipers and gauges:*	
9017.30.10.00	- - Micrometers and callipers	5.8
9017.30.90.00	- - Other (excluding gauges without adjustable devices of subheading 9031.80.51.00)	5.8
9017.80	*- Other instruments:*	
9017.80.10.00	- - Measuring rods and tapes and divided scales	5.8
9017.80.90.00	- - Other	5.8
9017.90	*- Parts and accessories:*	
9017.90.10.00	- - For apparatus of subheading 9017.20.31.00	5.3
9017.90.90.00	- - Other	5.3

H.S. Code Number	Description	Import Duty
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):	
9018.11.00.00	- - Electro-cardiographs	0
9018.12.00.00	- - Ultrasonic scanning apparatus	0
9018.13.00.00	- - Magnetic resonance imaging apparatus	0
9018.14.00.00	- - Scintigraphic apparatus	0
9018.19	*- - Other:*	
9018.19.10.00	- - - Monitoring apparatus for simultaneous monitoring of two or more parameters	0
9018.19.90.00	- - - Other	0
9018.20.00.00	- Ultra-violet or infra-red ray apparatus	0
	- Syringes, needles, catheters, cannulae and the like:	
9018.31	*- - Syringes, with or without needles:*	
9018.31.10.00	- - - Of plastics	0
9018.31.90.00	- - - Other	0
9018.32	*- - Tubular metal needles and needles for sutures:*	
9018.32.10.00	- - - Tubular metal needles	0
9018.32.90.00	- - - Needles for sutures	0
9018.39.00.00	- - Other	0
	- Other instruments and appliances, used in dental sciences:	
9018.41.00.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0
9018.49	*- - Other:*	
9018.49.10.00	- - - Burrs, discs, drills and brushes, for use in dental drills	0
9018.49.90.00	- - - Other	0
9018.50	*- Other ophthalmic instruments and appliances:*	
9018.50.10.00	- - Non-optical	0
9018.50.90.00	- - Optical	0
9018.90	*- Other instruments and appliances:*	

H.S. Code Number	Description	Import Duty
9018.90.10.00	- - Instruments and apparatus for measuring blood pressure	0
9018.90.20.00	- - Endoscopes	0
9018.90.30.00	- - Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	0
	- - *Diathermic apparatus:*	
9018.90.41.00	- - - Ultrasonic	0
9018.90.49.00	- - - Other	0
9018.90.50.00	- - Transfusion apparatus	0
9018.90.60.00	- - Anaesthetic apparatus and instruments	0
9018.90.70.00	- - Ultrasonic lithotripsy instruments	0
9018.90.75.00	- - Apparatus for nerve stimulation	0
9018.90.85.00	- - Other	0
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	*- Mechano-therapy appliances; massage apparatus, psychological aptitude-testing apparatus:*	
	- - *Electrical vibratory-massage apparatus:*	
9019.10.10.10	- - - Being medical apparatus not of the household type	0
9019.10.10.90	- - - Other	4.6
	- - *Other:*	
9019.10.90.10	- - - Being medical apparatus not of the household type	0
9019.10.90.90	- - - Other	4.6
9019.20	*- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:*	
9019.20.00.10	- - Being medical apparatus not of the household type	0
9019.20.00.90	- - Other	4.6
90.20	**Other breathing appliances and gas masks, (excluding protective masks), having neither mechanical parts nor replaceable filters:**	
9020.00.10.00	- Breathing appliances and gas masks (excluding parts thereof), for use in civil aircraft	0
	- *Other:*	

H.S. Code Number	Description	Import Duty
9020.00.90.10	- - Being medical apparatus not of the household type	1.7
9020.00.90.90	- - Other	4.6
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:**	
	- Artificial joints and other orthopaedic or fracture appliances:	
9021.11.00.00	- - Artificial joints	0
9021.19	*- - Other:*	
9021.19.10.00	- - - Orthopaedic appliances	0
9021.19.90.00	- - - Splints and other fracture appliances	0
	- Artificial teeth and dental fittings:	
9021.21	*- - Artificial teeth:*	
9021.21.10.00	- - - Of plastics	0
9021.21.90.00	- - - Of other materials	0
9021.29.00.00	- - Other	0
9021.30	*- Other artificial parts of the body:*	
9021.30.10.00	- - Ocular prostheses	0
9021.30.90.00	- - Other	0
9021.40.00.00	- Hearing aids, excluding parts and accessories	0
9021.50.00.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0
9021.90	*- Other:*	
9021.90.10.00	- - Parts and accessories of hearing aids	0
9021.90.90.00	- - Other	0
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 generator, 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:	

H.S. Code Number	Description	Import Duty
9022.12.00.00	- - Computed tomography apparatus	0
9022.13.00.00	- - Other, for dental uses	0
9022.14.00.00	- - Other, for medical, surgical or veterinary uses	0
9022.19.00.00	- - For other uses	0
	- 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:	
9022.21.00.00	- - For medical, surgical, dental or veterinary uses	0
9022.29.00.00	- - For other uses	2.1
9022.30.00.00	- X-ray tubes	2.1
9022.90	*- Other, including parts and accessories:*	
9022.90.10.00	- - X-ray fluorescent screens X-ray intensifying screens; anti-scatter shields and grids	2.1
9022.90.90.00	- - Other	2.1
90.23	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other purposes:**	
9023.00.10.00	- Of a type used for teaching physics, chemistry or technical subjects	3.8
9023.00.80.00	- Other	3.8
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	*- Machines and appliances for testing metals:*	
9024.10.10.00	- - Electronic	3.2
	- - Other:	
9024.10.91.00	- - - Universal or for tensile tests	2.1
9024.10.93.00	- - - For hardness tests	2.1
9024.10.99.00	- - - Other	2.1
9024.80	*- Other machines and appliances:*	
9024.80.10.00	- - Electronic	3.2
	- - Other:	

H.S. Code Number	Description	Import Duty
9024.80.91.00	- - - For testing textiles, paper or paperboard	2.1
9024.80.99.00	- - - Other	2.1
9024.90.00.00	- Parts and accessories	2.1
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	*- - Liquid-filled, for direct reading:*	
9025.11.10.00	- - - For use in civil aircraft	0
	- - - Other:	
9025.11.91.00	- - - - Clinical or veterinary thermometers	0
9025.11.99.00	- - - - Other	6.9
9025.19	*- - Other:*	
9025.19.10.00	- - - For use in civil aircraft	0
	- - - Other:	
9025.19.91.00	- - - - Electronic	7.2
9025.19.99.00	- - - - Other	4.2
9025.80	*- Other instruments:*	
9025.80.15.00	- - For use in civil aircraft	0
	- - Other:	
9025.80.20.00	- - - Barometers, not combined with other instruments	4
	- - - Other:	
9025.80.91.00	- - - - Electronic	7.2
9025.80.99.00	- - - - Other	4.6
9025.90	*- Parts and accessories:*	
9025.90.10.00	- - For use in civil aircraft	0
9025.90.90.00	- - Other	7

H.S. Code Number	Description	Import Duty
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 No. 90.14, 90.15, 90.28 or 90.32:**	
9026.10	*- For measuring or checking the flow or level of liquids:*	
9026.10.10.00	- - For use in civil aircraft	0
	- - *Other:*	
	- - - *Electronic:*	
9026.10.51.00	- - - - Flow meters	7.2
9026.10.59.00	- - - - Other	7.2
	- - - *Other:*	
9026.10.91.00	- - - - Flow meters	5.8
9026.10.99.00	- - - - Other	5.8
9026.20	*- For measuring or checking pressure:*	
9026.20.10.00	- - For use in civil aircraft	0
	- - *Other:*	
9026.20.30.00	- - - Electronic	7.2
	- - - *Other:*	
9206.20.50.00	- - - - Spiral or metal diaphram type pressure gauges	5
9026.20.90.00	- - - - Other	5
9026.80	*- Other instruments or apparatus:*	
9026.80.10.00	- - For use in civil aircraft	0
	- - *Other:*	
9026.80.91.00	- - - Electronic	0
9026.80.99.00	- - - Other	0
9026.90	*- Parts and accessories:*	
9026.90.10.00	- - For use in civil aircraft	0
9026.90.90.00	- - Other	0

H.S. Code Number	Description	Import Duty
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	*- Gas or smoke analysis apparatus:*	
9027.10.10.00	- - Electronic	2.5
9027.10.90.00	- - Other	2.5
9027.20.00.00	- Chromatographs and electrophoresis instruments	0
9027.30.00.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	7.2
9027.40.00.00	- Exposure meters	7.2
9027.50.00.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0
9027.80	*- Other instruments and apparatus:*	
	- - Electronic:	
9027.80.11.00	- - - pH meters, rH meters and other apparatus for measuring conductivity	0
9027.80.13.00	- - - Apparatus for performing measurements of the physical properties of semiconductor materials or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	0
9027.80.17.00	- - - Other	0
	- - Other:	
9027.80.91.00	- - - Viscometers, porosimeters and expansion meters	0
9027.80.93.00	- - - Apparatus for performing measurements of the physical properties of semiconductor materials or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	0
9027.80.97.00	- - - Other	0
9027.90	*- Microtomes; parts and accessories:*	
9027.90.10.00	- - Microtomes	2.5
	- - Parts and accessories:	
9027.90.50.00	- - - Of apparatus of subheadings 9027.20 to 9027.80	0
9027.90.80.00	- - - Of microtomes or of gas or smoke analysis apparatus	2.5

H.S. Code Number	Description	Import Duty
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor:**	
9028.10.00.00	- Gas meters	5
9028.20.00.00	- Liquid meters	5
9028.30	*- Electricity meters:*	
	- - For alternating current:	
9028.30.11.00	- - - For single-phase	2.1
9028.30.19.00	- - - For multi-phase	2.1
9028.30.90.00	- - Other	2.1
9028.90	*- Parts and accessories:*	
9028.90.10.00	- - For electricity meters	5.1
9028.90.90.00	- - Other	5.1
90.29	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes:**	
9029.10	*- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:*	
9029.10.10.00	- - Electric or electronic revolution counters, for use in civil aircraft	0
9029.10.90.00	- - Other	5.2
9029.20	*- Speed indicators and tachometers; stroboscopes:*	
	- - Speed indicators and tachometers:	
9029.20.10.00	- - - For use in civil aircraft	0
	- - - Other:	
9029.20.31.00	- - - - Speed indicators for vehicles	6.3
9029.20.39.00	- - - - Other	6.3
9029.20.90.00	- - Stroboscopes	5.6
9029.90	*- Parts and accessories:*	
9029.90.10.00	- - Of revolution counters, speed indicators and tachometers, for use in civil aircraft	0
9029.90.90.00	- - Other	7.2

H.S. Code Number	Description	Import Duty
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:**	
9030.10	*- Instruments and apparatus for measuring or detecting ionising radiations:*	
9030.10.10.00	- - For use in civil aircraft	0
9030.10.90.00	- - Other	10.6
9030.20	*- Cathode-ray oscilloscopes and cathode-ray oscillographs:*	
9030.20.10.00	- - For use on civil aircraft	0
9030.20.90.00	- - Other	11
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
9030.31	*- - Multimeters:*	
9030.31.10.00	- - - For use in civil aircraft	0
9030.31.90.00	- - - Other	10.6
9030.39	*- - Other:*	
9030.39.10.00	- - - For use in civil aircraft	0
	- - - Other:	
9030.39.30.00	- - - - Electronic	11
	- - - - Other:	
9030.39.91.00	- - - - - Voltmeters	4.6
9030.39.99.00	- - - - - Other	4.6
9030.40	*- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers):*	
9030.40.10.00	- - For use in civil aircraft	0
9030.40.90.00	- - Other	11
	- Other instruments and apparatus:	
9030.82.00.00	- - For measuring or checking semiconductor wafers or devices	11
9030.83	*- - Other, with a recording device:*	
9030.83.10.00	- - - For use in civil aircraft	0
9030.83.90.00	- - - Other	11

H.S. Code Number	Description	Import Duty
9030.89	*- - Other:*	
9030.89.10.00	- - - For use in civil aircraft	0
	- - - Other:	
9030.89.92.00	- - - - Electronic	11
9030.89.99.00	- - - - Other	4.6
9030.90	*- Parts and accessories:*	
9030.90.10.00	- - For use in civil aircraft	0
	- - Other:	
9030.90.20.00	- - - For apparatus of subheading 9030.82.00.00	0
9030.90.80.00	- - - Other	2.5
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:**	
9031.10.00.00	- Machines for balancing mechanical parts	7.2
9031.20.00.00	- Test benches	7.2
9031.30.00.00	- Profile projectors	5.8
	- Other optical instruments and appliances:	
9031.41.00.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5.8
9031.49.00.00	- - Other	5.8
9031.80	*- Other instruments, appliances and machines:*	
9031.80.10.00	- - For use in civil aircraft	0
	- - Other:	
	- - - Electronic:	
	- - - - For measuring or checking geometrical quantities:	
9031.80.32.00	- - - - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	7.2
9031.80.34.00	- - - - - Other	7.2
9031.80.39.00	- - - - Other	7.2
	- - - Other:	
9031.80.91.00	- - - - For measuring or checking geometrical quantities	5.8
9031.80.99.00	- - - - Other	5.8

H.S. Code Number	Description	Import Duty
9031.90	*- Parts and accessories:*	
9031.90.10.00	- - Of instruments, appliances and machines of subheading 9031.80, for use in civil aircraft	0
9031.90.20.00	- - - For apparatus of subheading 9031.41.00.00 or for optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers of subheading 9031.49.00.00	7.2
9031.90.30.00	- - - For apparatus of subheading 9031.80.32.00	7.2
9031.90.80.00	- - - Other	7.2
90.32	**Automatic regulating or controlling instruments and apparatus:**	
9032.10	*- Thermostats:*	
9032.10.10.00	- - For use in civil aircraft	0
	- - Other:	
9032.10.30.00	- - - Electronic	7.2
	- - - Other:	
9032.10.91.00	- - - - With electrical triggering device	5
9032.10.99.00	- - - - Other	5
9032.20	*- Manostats:*	
9032.20.10.00	- - For use in civil aircraft	0
9032.20.90.00	- - Other	5.8
	- Other instruments and apparatus:	
9032.81	*- - Hydraulic or pneumatic:*	
9032.81.10.00	- - - For use in civil aircraft	0
9032.81.90.00	- - - Other	5.8
9032.89	*- - Other:*	
9032.89.10.00	- - - For use in civil aircraft	0
9032.89.90.00	- - - Other	2.8
9032.90	*- Parts and accessories:*	
9032.90.10.00	- - For use in civil aircraft	0
9032.90.90.00	- - Other	2.8

H.S. Code Number	Description	Import Duty
90.33 00.00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90**	3.7

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 No.71.13 or 71.17, as the case may be);
   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No.71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No.91.14);
   (d) Bearing balls (heading No.73.26 or 84.82, as the case may be);
   (e) Articles of heading No.84.12 constructed to work without an escapement;
   (f) Ball bearings (heading No.84.82); or
   (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi precious stones (natural, synthetic or reconstructed) of headings Nos.71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No.91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance wheel and hairspring, quartz crystal or by any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

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

H.S. Code Number	Description	Import Duty
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:	
9101.11.00.00	- - With mechanical display only	5.1
9101.12.00.00	- - With opto-electronic display only	5.1
9101.19.00.00	- - Other	5.1
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.21.00.00	- - With automatic winding	5.1
9101.29.00.00	- - Other	5.1

H.S. Code Number	Description	Import Duty
	- Other:	
9101.91.00.00	- - Electrically operated	5.1
9101.99.00.00	- - Other	5.1
91.02	**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01:**	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.11.00.00	- - With mechanical display only	5.1
9102.12.00.00	- - With opto-electronic display only	5.1
9102.19.00.00	- - Other	5.1
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.21.00.00	- - With automatic winding	5.1
9102.29.00.00	- - Other	5.1
	- Other:	
9102.91.00.00	- - Electrically operated	5.1
9102.99.00.00	- - Other	5.1
91.03	**Clocks with watch movements, excluding clocks of heading No. 91.04:**	
9103.10.00.00	- Electrically operated	6.2
9103.90.00.00	- Other	5.8
91.04	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels:**	
9104.00.10.00	- For use in civil aircraft	0
9104.00.90.00	- Other	5.8
91.05	**Other clocks:**	
	- Alarm clocks:	
9105.11.00.00	- - Electrically operated	6.2
9105.19.00.00	- - Other	5.8
	- Wall clocks:	

H.S. Code Number	Description	Import Duty
9105.21.00.00	- - Electrically operated	6.2
9105.29.00.00	- - Other	5.8
	- *Other:*	
9105.91.00.00	- - Electrically operated	6.2
9105.99	- - *Other:*	
9105.99.10.00	- - - Table-top or mantelpiece clocks	5.8
9105.99.90.00	- - - Other	5.8
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):**	
9106.10.00.00	- Time-registers; time-recorders	6.3
9106.20.00.00	- Parking meters	6.3
9106.90	- *Other:*	
9106.90.10.00	- - Process-timers, stop-clocks and the like	6.3
9106.90.90.00	- - Other	6.3
91.07 00.00.00	**Time switches with clock or watch movement or with synchronous motor**	6.2
91.08	**Watch movements, complete and assembled:**	
	- *Electrically operated:*	
9108.11.00.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	6.2
9108.12.00.00	- - With opto-electronic display only	6.2
9108.19.00.00	- - Other	6.2
9108.20.00.00	- With automatic winding	6.2
	- *Other:*	
9108.91.00.00	- - Measuring 33.8 mm or less	6.2
9108.99.00.00	- - Other	6.2
91.09	**Clock movements, complete and assembled:**	
	- *Electrically operated:*	

H.S. Code Number	Description	Import Duty
9109.11.00.00	- - Of alarm clocks	6.2
9109.19	- - *Other:*	
9109.19.10.00	- - - Of a width or diameter not exceeding 50 mm, for use in civil aircraft	0
9109.19.90.00	- - - Other	6.2
9109.90	- *Other:*	
9109.90.10.00	- - Of a width or diameter not exceeding 50 mm, for use in civil aircraft	0
9109.90.90.00	- - Other	6.2
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	- - *Complete movements, unassembled or partly assembled (movement sets):*	
9110.11.10.00	- - - With balance-wheel and hairspring	6.2
9110.11.90.00	- - - Other	6.2
9110.12.00.00	- - Incomplete movements, assembled	5.1
9110.19.00.00	- - Rough movements	7.5
9110.90.00.00	- Other	5.1
91.11	**Watch cases and parts thereof:**	
9111.10.00.00	- Cases of precious metal or of metal clad with precious metal	4.6
9111.20	- *Cases of base metal, whether or not gold- or silver-plated:*	
9111.20.10.00	- - Gold- or silver-plated	4.6
9111.20.90.00	- - Other	4.6
9111.80.00.00	- Other cases	4.6
9111.90.00.00	- Parts	4.6
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:**	
9112.10.00.00	- Cases of metal	5.1
9112.80.00.00	- Other cases	5.1

H.S. Code Number	Description	Import Duty
9112.90.00.00	- Parts	5.1
91.13	**Watch straps, watch bands and watch bracelets, and parts thereof:**	
9113.10	*- Of precious metal or of metal clad with precious metal:*	
9113.10.10.00	- - Of precious metal	3.5
9113.10.90.00	- - Of metal clad with precious metal	5.8
9113.20.00.00	- Of base metal, whether or not gold- or silver-plated	5.8
9113.90	*- Other:*	
9113.90.10.00	- - Of leather or of composition leather	7
9113.90.30.00	- - Of plastic materials	8.4
9113.90.90.00	- - Other	6.4
91.14	**Other clock or watch parts:**	
9114.10.00.00	- Springs, including hair-springs	5.6
9114.20.00.00	- Jewels	4.1
9114.30.00.00	- Dials	5.1
9114.40.00.00	- Plates and bridges	5.1
9114.90.00.00	- Other	5.1

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 No. 95.03);
   (d) brushes for cleaning musical instruments (heading No. 96.03); or
   (e) collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
   Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

H.S. Code Number	Description	Import Duty
92.01	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:**	
9201.10	*- Upright pianos:*	
9201.10.10.00	- - New	5.8
9201.10.90.00	- - Used	5.8
9201.20.00.00	- Grand pianos	6.2
9201.90.00.00	- Other	4.9
92.02	**Other string musical instruments (for example, guitars, violins, harps):**	
9202.10	*- Played with a bow:*	
9202.10.10.00	- - Violins	6.3
9202.10.90.00	- - Other	6.3
9202.90	*- Other:*	
9202.90.10.00	- - Harps	4.9
9202.90.30.00	- - Guitars	6.3
9202.90.90.00	- - Other	6.3

H.S. Code Number	Description	Import Duty
92.03	**Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds:**	
9203.00.10.00	- Keyboard pipe organs	5.3
9203.00.90.00	- Other	5.3
92.04	**Accordions and similar instruments; mouth organs:**	
9204.10.00.00	- Accordions and similar instruments	7.5
9204.20.00.00	- Mouth organs	7.5
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes):**	
9205.10.00.00	- Brass-wind instruments	4.9
9205.90.00.00	- Other	4.9
92.06 00.00.00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)**	6.3
92.07	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):**	
9207.10	*- Keyboard instruments, other than accordions:*	
9207.10.10.00	- - Organs	6
9207.10.30.00	- - Digital pianos	6
9207.10.50.00	- - Synthesizers	6
9207.10.80.00	- - Other	6
9207.90	*- Other:*	
9207.90.10.00	- - Guitars	6
9207.90.90.00	- - Other	6
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:**	
9208.10.00.00	- Musical boxes	4.4
9208.90.00.00	- Other	4.9

H.S. Code Number	Description	Import Duty
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:**	
9209.10.00.00	- Metronomes, tuning forks and pitch pipes	5
9209.20.00.00	- Mechanisms for musical boxes	3.2
9209.30.00.00	- Musical instrument strings	4.9
	- *Other:*	
9209.91.00.00	- - Parts and accessories for pianos	5
9209.92.00.00	- - Parts and accessories for the musical instruments of heading No. 92.02	5
9209.93.00.00	- - Parts and accessories for the musical instruments of heading No. 92.03	5
9209.94.00.00	- - Parts and accessories for the musical instruments of heading No. 92.07	5
9209.99	- - *Other:*	
9209.99.30.00	- - - Parts and accessories for the musical instruments of heading No. 92.05	5
9209.99.70.00	- - - Other	5

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
   (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
   (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (c) armoured fighting vehicles (heading No.87.10);
   (d) telescopic sights and 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 No.97.05 or 97.06)

2. In heading No.93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No.85.26.

H.S. Code Number	Description	Import Duty
93.01 00.00.00	**Military weapons, other than revolvers, pistols and arms of heading No. 93.07**	0
93.02	**Revolvers and pistols, other than those of heading No. 93.03 or 93.04:**	
9302.00.10.00	- 9 mm calibre and higher	5.1
9302.00.90.00	- Other	6.7
93.03	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading fire-arms, 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):**	
9303.10.00.00	- Muzzle-loading firearms	6.3
9303.20	*- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:*	
9033.20.10.00	- - Single-barrelled, smooth bore	6.3
9033.20.95.00	- Other	6.3
9303.30.00.00	- Other sporting, hunting or target-shooting rifles	6.3
9303.90.00.00	- Other	5.3

H.S. Code Number	Description	Import Duty
93.04 00.00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07**	6
93.05	**Parts and accessories of articles of heading Nos. 93.01 to 93.04:**	
9305.10.00.00	- Of revolvers or pistols	5.1
	- Of shotguns or rifles of heading No. 93.03:	
9305.21.00.00	- - Shotgun barrels	4.9
9305.29	- - *Other:*	
9305.29.10.00	- - - Rifled barrels	4.9
9305.29.30.00	- - - Roughly shaped gun stock blocks	3.8
9035.29.95.00	- - - Other	4.9
9305.90	*- Other:*	
9305.90.10.00	- - For military weapons falling within heading No. 93.01	0
9305.90.90.00	- - Other	4.9
93.06	**Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:**	
9306.10.00.00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	5.6
	- Shotgun cartridges and parts thereof; air-gun pellets:	
9306.21.00.00	- - Cartridges	6
9306.29	- - *Other:*	
9306.29.40.00	- - - - Cases	5.6
9306.29.70.00	- - - - Other	5.6
9306.30	*- Other cartridges and parts thereof:*	
9306.30.10.00	- - For revolvers and pistols falling within heading No. 93.02 and for sub-machine-guns falling within heading No. 93.01	4.6
	- - *Other:*	
9306.30.30.00	- - - For military weapons	2.5
	- - - *Other:*	
9306.30.91.00	- - - - Centrefire cartridges	6
9306.30.93.00	- - - - Rimfire cartridges	6

H.S. Code Number	Description	Import Duty
9306.30.98.00	- - - - Other	6
9306.90	*- Other:*	
9306.90.10.00	- - For military purposes	3.5
9306.90.90.00	- - Other	5.6
93.07 00.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor**	3.2

SECTION XX

MICELLANEOUS 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 No.70.09);
   (c) Articles of Chapter 71;
   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No.83.03;
   (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No.84.52);
   (f) Lamps or lighting fittings of Chapter 85;
   (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos. 85.19 to 85.21 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);
   (h) Articles of heading No.87.14;
   (ij) Dentists' chairs incorporating dental appliances of heading No.90.18 or dentists' spittoons (heading No. 90.18);
   (k) Articles of Chapter 91 (for example, clocks and clock cases); or
   (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables and other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in headings Nos.94.01 to 94.03 are to be classified in those 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 and other unit furniture;
   (b) Seats and beds;

3. (a) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69 .
   (b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading No.94.06, the expression "prefabricated buildings" means 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.

H.S. Code Number	Description	Import Duty
94.01	**Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof:**	
9401.10	*- Seats of a kind used for aircraft:*	

H.S. Code Number	Description	Import Duty
9401.10.10.00	- - Not leather covered, for the use in civil aircraft	0
9401.10.90.00	- - Other	4.4
9401.20.00.00	- Seats of a kind used for motor vehicles	5.6
9401.30	*- Swivel seats with variable height adjustment:*	
9401.30.10.00	- - Upholstered, with backrest and fitted with castors or glides	5.6
9401.30.90.00	- - Other	5.6
9401.40.00.00	- Seats other than garden seats or camping equipment, convertible into beds	5.6
9401.50.00.00	- Seats of cane, osier, bamboo or similar materials	5.6
	- Other seats, with wooden frames:	
9401.61.00.00	- -Upholstered	5.6
9401.69.00.00	- - Other	5.6
	- Other seats, with metal frames:	
9401.71.00.00	- - Upholstered	5.6
9401.79	*- - Other:*	
9401.79.00.10	- - - Step stools	5.6
9401.79.00.90	- - - Other	5.6
9401.80.00.00	- Other seats	0
9401.90	*- Parts:*	
9401.90.10.00	- - Of seats of a kind used for aircraft	4.4
	- - Other:	
	- - - Of wood:	
	- - - - Plywood seats and backs:	
9401.90.30.11	- - - - - For chairs and armchairs	5.6
9401.90.30.19	- - - - - Other	5.6
9401.90.30.90	- - - - Other	5.6
9401.90.80.00	- - - Other	5.6
94.02	**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:**	
9402.10	*- Dentists', barbers' or similar chairs and parts thereof:*	

H.S. Code Number	Description	Import Duty
9402.10.00.10	- - Dentists' chairs and parts thereof	4.9
9402.10.00.90	- - Other	4.9
9402.90.00.00	- Other	4.9
94.03	**Other furniture and parts thereof:**	
9403.10	*- Metal furniture of a kind used in offices:*	
9403.10.10.00	- - Drawing tables (other than those of heading No. 90.17)	5.6
	- - *Other:*	
	- - - *Not exceeding 80 cm in height:*	
9403.10.51.00	- - - - Desks	5.6
9403.10.59.00	- - - - Other	5.6
	- - - *Exceeding 80 cm in height:*	
9403.10.91.00	- - - - Cupboards with doors, shutters or flaps	5.6
9403.10.93.00	- - - - Filing, card-index and other cabinets	5.6
9403.10.99.00	- - - - Other	5.6
9403.20	*- Other metal furniture:*	
9403.20.10.00	- - For use in civil aircraft	0
	- - *Other:*	
9403.20.91.00	- - - Beds	5.6
	- - - *Other:*	
9403.20.99.10	- - - - Special furniture for printing works	5.6
9403.20.99.90	- - - - Other	5.6
9403.30	*- Wooden furniture of a kind used in offices:*	
	- - *Not exceeding 80 cm in height:*	
9403.30.11.00	- - - Desks	5.6
9403.30.19.00	- - - Other	5.6
	- - *Exceeding 80 cm in height:*	
9403.30.91.00	- - - Cupboards with doors, shutters of flaps; filing, card-index and other cabinets	5.6
9403.30.99.00	- - - Other	5.6
9403.40	*- Wooden furniture of a kind used in the kitchen:*	
9403.40.10.00	- - Fitted kitchen units	5.6
9403.40.90.00	- - Other	5.6

H.S. Code Number	Description	Import Duty
9403.50.00.00	- Wooden furniture of a kind used in the bedroom	5.6
9403.60	*- Other wooden furniture:*	
9403.60.10.00	- - Wooden furniture of a kind used in the dining room and the living room	5.6
9403.60.30.00	- - Wooden furniture of a kind used in shops	5.6
	- - Other wooden furniture:	
9403.60.90.10	- - - Special furniture used for printing works	5.6
9403.60.90.90	- - - Other	5.6
9403.70	*- Furniture of plastics:*	
9403.70.10.00	- - For use in civil aircraft	0
	- - Other:	
9403.70.90.10	- - - Special furniture for printing works	5.6
9403.70.90.90	- - - Other	5.6
9403.80	*- Furniture of other materials, including cane, osier, bamboo or similar materials:*	
9403.80.00.10	- - Special furniture for printing works	5.6
9403.80.00.90	- - Other	5.6
9403.90	*- Parts:*	
	- - Of metal:	
9403.90.10.10	- - - For special furniture for printing works	5.6
9403.90.10.90	- - - Other	5.6
	- - Of wood:	
9403.90.30.10	- - - For special furniture for printing works	5.6
9403.90.30.90	- - - Other	5.6
	- - Of other materials:	
	- - - Of cane, osier, bamboo or similar materials:	
9403.90.90.11	- - - - For special furniture for printing works	5.6
9403.90.90.19	- - - - Other	5.6
	- - - Other:	
9403.90.90.91	- - - - For special furniture for printing works	5.6
9403.90.90.99	- - - - Other	5.6

H.S. Code Number	Description	Import Duty
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:**	
9404.10.00.00	- Mattress supports	7
	- Mattresses:	
9404.21	*-- Of cellular rubber or plastics, whether or not covered:*	
	--- Of rubber:	
9404.21.10.10	---- Of a width not exceeding 110 cm	6.5
9404.21.10.90	---- Other	6.5
	--- Of plastic:	
9404.21.90.10	---- Of a width not exceeding 110 cm	6.5
9404.21.90.90	---- Other	6.5
9404.29	*-- Of other materials:*	
	--- Spring interior:	
9404.29.10.10	---- Of a width not exceeding 110 cm	7
9404.29.10.90	---- Other	7
	--- Other:	
9404.29.90.10	---- Of a width not exceeding 110 cm	7
9404.29.90.90	---- Other	7
9404.30.00.00	- Sleeping bags	7
9404.90	*- Other:*	
9404.90.10.00	-- Filled with feathers or down	7
	-- Other:	
9404.90.90.10	--- Quilts	7
9404.90.90.90	--- Other	7
94.05	**Lamps and lighting fittings including search-lights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:**	
9405.10	*- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:*	

H.S. Code Number	Description	Import Duty
9405.10.10.00	- - Of base metal or of plastics, for use in civil aircraft	0
	- - *Other:*	
	- - - *Of plastics:*	
9405.10.21.00	- - - - Of a kind used with filament lamps	8.4
9405.10.29.00	- - - - Other	8.4
9405.10.30.00	- - - Of ceramic materials	9
9405.10.50.00	- - - Of glass	6.2
	- - - *Of other materials:*	
9405.10.91.00	- - - - Of a kind used with filament lamps	5
	- - - - *Other:*	
9405.10.99.10	- - - - - Fluorescent lighting fittings	5
9405.10.99.90	- - - - - Other	5
9405.20	*- Electric table, desk, bedside or floor-standing lamps:*	
	- - *Of plastics:*	
9405.20.11.00	- - - Of a kind used for filament lamps	8.4
9405.20.19.00	- - - Other	8.4
9405.20.30.00	- - Of ceramic materials	9
9405.20.50.00	- - Of glass	6.2
	- - *Of other materials:*	
9405.20.91.00	- - - Of a kind used for filament lamps	4.9
9405.20.99.00	- - - Other	4.9
9405.30.00.00	- Lighting sets of a kind used for Christmas trees	6.2
9405.40	*- Other electrical lamps and lighting fittings:*	
9405.40.10.00	- - Searchlights and spotlights	6.5
	- - *Other:*	
	- - - *Of plastics:*	
9405.40.31.00	- - - - Of a kind used for filament lamps	8.4
9405.40.35.00	- - - - Of a kind used for tubular fluorescent lamps	8.4
9405.40.39.00	- - - - Other	8.4
	- - - *Of other materials:*	
9405.40.91.00	- - - - Of a kind used for filament lamps	4.9
9405.40.95.00	- - - - Of a kind used for tubular fluorescent lamps	4.9

H.S. Code Number	Description	Import Duty
9405.40.99.00	- - - - Other	4.9
9405.50.00.00	- Non-electrical lamps and lighting fittings	4.9
9405.60	*- Illuminated signs, illuminated name-plates and the like:*	
9405.60.10.00	- - Illuminated signs, illuminated name-plates and the like, of base metal or of plastics, for use in civil aircraft	0
	- - Other:	
9405.60.91.00	- - - Of plastics	8.4
9405.60.99.00	- - - Of other materials	5.1
	- Parts:	
9405.91	*- - Of glass:*	
	- - - Articles for electrical lighting fittings (excluding searchlights and spotlights):	
9405.91.11.00	- - - - Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	10
9405.91.19.00	- - - - Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces)	9
9405.91.90.00	- - - Other	6.2
9405.92	*- - Of plastics:*	
9405.92.10.00	- - - Parts of the articles of subheading 9405.10 or 9405.60, for use in civil aircraft	0
9405.92.90.00	- - - Other	8.4
9405.99	*- - Other:*	
9405.99.10.00	- - - Parts of the articles of subheading 9405.10 or 9405.60, of base metal, for use in civil aircraft	0
9405.99.90.00	- - - Other	4.9
94.06	**Prefabricated buildings:**	
9406.00.10.00	- Of wood	6
	- Of iron or steel:	
9406.00.31.00	- - Greenhouses	6
9406.00.39.00	- - Other	6
	- Of other materials:	
9406.00.90.10	- - Of aluminium	6
9406.00.90.90	- - Other	6

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
   (a) Christmas tree candles (heading No.34.06);
   (b) Fireworks or other pyrotechnic articles of heading No.36.04;
   (c) Yarns, monofilaments, cords or gut or the like for fishing cut to length but not made up into fishing lines, of Chapter 39, heading No.42.06 or Section XI;
   (d) Sports bags or other containers of heading No.42.02, 43.03 or 43.04;
   (e) Sports 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 No.66.02), or parts thereof (heading No. 66.03);
   (ij) Unmounted glass eyes for dolls or other toys, of heading No.70.18;
   (k) Parts of general use, as defined in Note to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (l) Bells, gongs or the like of heading No. 83.06;
   (m) Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric motors (heading No. 85.01), electric transformers (heading No.85.04) or radio remote control apparatus (heading No.85.26);
   (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
   (o) Children's bicycles (heading No. 87.12);
   (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
   (q) Spectacles, goggles and the like, for sports or outdoor games (heading No. 90.04);
   (r) Decoy calls and whistles (heading No.92.08);
   (s) Arms or other articles of Chapter 93;
   (t) Electric garlands of all kinds (heading No.94.05); or
   (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or metal clad with precious metals 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.

H.S. Code Number	Description	Import Duty
95.01	**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:**	
9501.00.10.00	- Dolls' carriages	10.5
9501.00.90.00	- Other	10.5
95.02	**Dolls representing only human beings:**	
9502.10	*- Doll, whether or not dressed:*	

H.S. Code Number	Description	Import Duty
9502.10.10.00	- - Of plastics	8
9502.10.90.00	- - Of other materials	8
	- Parts and accessories:	
9502.91.00.00	- - Garments and accessories therefor, footwear and headgear	6.9
9502.99.00.00	- - Other	6.9
95.03	**Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:**	
9503.10	*- Electric trains, including tracks, signals and other accessories therefor:*	
9503.10.10.00	- - Reduced size ("scale") models	8
9503.10.90.00	- - Other	8
9503.20	*- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10.10.00:*	
9503.20.10.00	- - Of plastics	8
9503.20.90.00	- - Of other materials	8
9503.30	*- Other construction sets and constructional toys:*	
9503.30.10.00	- - Of wood	8.7
9503.30.30.00	- - Of plastics	8
9503.30.90.00	- - Of other materials	8
	- Toys representing animals or non-human creatures:	
9503.41.00.00	- - Stuffed	8
9503.49	*- - Other:*	
9503.49.10.00	- - - Of wood	8.7
9503.49.30.00	- - - Of plastics	8
9503.49.90.00	- - - Of other materials	8
9503.50.00.00	- Toy musical instruments and apparatus	8
9503.60	*- Puzzles:*	
9503.60.10.00	- - Of wood	8.7
9503.60.90.00	- - Other	8
9503.70.00.00	- Other toys, put up in sets or outfits	8
9503.80	*- Other toys and models, incorporating a motor:*	
9503.80.10.00	- - Of plastics	8

H.S. Code Number	Description	Import Duty
9503.80.90.00	- - Of other materials	8
9503.90	*- Other:*	
9503.90.10.00	- - Toy weapons	8
	- - Other:	
	- - - Of plastics:	
9503.90.32.00	- - - - Not mechanically operated	8
9503.90.34.00	- - - - Other	8
9503.90.35.00	- - - Of rubber	8
9503.90.37.00	- - - Of textile materials	8
	- - - Of metal:	
9503.90.51.00	- - - - Die-cast miniature models	8
9503.90.55.00	- - - - Other	8
9503.90.99.00	- - - Of other materials	8
95.04	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:**	
9504.10.00.00	- Video games of a kind used with a television receiver	5.6
9504.20	*- Articles and accessories for billiards:*	
9504.20.10.00	- - Billiard tables (with or without legs)	5.6
9504.20.90.00	- - Other	5.6
9504.30	*- Other games, coin- or disc-operated, other than bowling alley equipment:*	
9504.30.10.00	- - Games with screen	5.6
	- - Other games:	
9504.30.30.00	- - - Flipper	5.6
9504.30.50.00	- - - Other	5.6
9504.30.90.00	- - Parts	5.6
9504.40.00.00	- Playing cards	5
9504.90	*- Other:*	
9504.90.10.00	- - Electric car racing sets, having the character of competitive games	5.6
9504.90.90.00	- - Other	5.6

H.S. Code Number	Description	Import Duty
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:**	
9505.10	*- Articles for Christmas festivities:*	
9505.10.10.00	- - Of glass	6.2
9505.10.90.00	- - Of other materials	6.2
9505.90.00.00	- Other	6.2
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	*- - Skis:*	
9506.11.10.00	- - - Cross-country skis	6
	- - - Downhill skis:	
9506.11.21.00	- - - - Monoskis and snowboards	6
9506.11.29.00	- - - - Other	6
9506.11.80.00	- - - Other skis	6
9506.12.00.00	- - Ski-fastenings (ski-bindings)	6
9506.19.00.00	- - Other	6
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.21.00.00	- - Sailboards	6
9506.29.00.00	- - Other	6
	- Golf-clubs and other golf equipment:	
9506.31.00.00	- - Clubs, complete	6
9506.32.00.00	- - Balls	6
9506.39	*- - Other:*	
9506.39.10.00	- - - Parts of golf clubs	6
9506.39.90.00	- - - Other	6
9506.40	*- Articles and equipment for table-tennis:*	
9506.40.10.00	- - Bats, balls and nets	5
9506.40.90.00	- - Other	5.6
	- Tennis, badminton or similar rackets, whether or not strung:	

H.S. Code Number	Description	Import Duty
9506.51.00.00	- - Lawn-tennis rackets, whether or not strung	7.3
9506.59.00.00	- - Other	6
	- Balls, other than golf balls and table-tennis balls:	
9506.61.00.00	- - Lawn-tennis balls	6
9506.62	- - *Inflatable:*	
9506.62.10.00	- - - Of leather	6
9506.62.90.00	- - - Other	6
9506.69	- - *Other:*	
9506.69.10.00	- - - Cricket and polo balls	0
9506.69.90.00	- - - Other	6
9506.70	*- Ice skates and roller skates, including skating boots with skates attached:*	
9506.70.10.00	- - Ice skates	6
9506.70.30.00	- - Roller skates	6
9506.70.90.00	- - Parts and accessories	6
	- Other:	
	- - Articles and equipment for general physical exercise, gymnastics or athletics:	
9506.91.10.00	- - - Exercising apparatus with adjustable mechanisms	6
9506.91.90.00	- - - Other	6
9506.99	- - *Other:*	
9506.99.10.00	- - - Cricket and polo equipment, other than balls	0
9506.99.90.00	- - - Other	6
95.07	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" other than (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites:**	
9507.10.00.00	- Fishing rods	6.9
9507.20	*- Fish-hooks, whether or not snelled:*	
9507.20.10.00	- - Fish-hooks, not snelled	1.7
9507.20.90.00	- - Other	3.7
9507.30.00.00	- Fishing reels	6.9
9507.90.00.00	- Other	6.9

H.S. Code Number	Description	Import Duty
95.08 00.00.00	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres**	1.7

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, walking sticks);
   (c) Imitation jewellery (heading No.71.17);
   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 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 90.02), mathematical drawing pens (heading No.90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No.90.18));
   (g) Articles of Chapter 91 (for example, clock or watch cases);
   (h) Musical instruments or parts or accessories thereof (Chapter 92);
   (ij) Articles of Chapter 93 (arms and parts thereof);
   (k) Articles of Chapter 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 No.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 No.96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings Nos.96.01 to 96.06 or 96.15, remain classified in this 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 Nos.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.

H.S. Code Number	Description	Import Duty
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):**	
9601.10.00.00	- Working ivory and articles of ivory	5.6
9601.90	*- Other:*	
9601.90.10.00	- - Worked coral (natural or agglomerated), and articles of coral	0

H.S. Code Number	Description	Import Duty
9601.90.90.00	- - Other	0
96.02 00.00.00	**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 No. 35.03) articles of unhardened gelatin**	4.4
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):**	
9603.10.00.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together , with or without handles	5.8
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.21.00.00	- - Tooth brushes, including dental plate brushes	6.2
9603.29	*- - Other:*	
9603.29.30.00	- - - Hairbrushes	7.7
9603.29.80.00	- - - Other	7.7
9603.30	*- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:*	
9603.30.10.00	- - Artists' and writing brushes	7.7
9603.30.90.00	- - Brushes for the application of cosmetics	7.7
9603.40	*- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers:*	
9603.40.10.00	- - Paint, distemper, varnish or similar brushes	7.7
9603.40.90.00	- - Paint pads and rollers	7.7
9603.50.00.00	- Other brushes constituting parts of machines, appliances or vehicles	4.9
9603.90	*- Other:*	
9603.90.10.00	- - Hand-operated mechanical floor sweepers, not motorised	2.7
	- - Other:	

H.S. Code Number	Description	Import Duty
9603.90.91.00	- - - Road-sweeping brushes; house-hold type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	7.7
9603.90.99.00	- - - Other	7.7
96.04 00.00.00	**Hand sieves and hand riddles**	5.3
96.05 00.00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning**	8
96.06	**Buttons , press-fasteners , snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:**	
9606.10.00.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	7.2
	- Buttons:	
9606.21.00.00	- - Of plastics, not covered with textile material	7.2
9606.22.00.00	- - Of base metal, not covered with textile material	7.2
9606.29.00.00	- - Other	7.2
9606.30.00.00	- Button moulds and other parts of buttons; button blanks	2.7
96.07	**Slide fasteners and parts thereof:**	
	- Slide fasteners:	
9607.11.00.00	- - Fitted with chain scoops of base metal	11.5
9607.19.00.00	- - Other	14
9607.20	*- Parts:*	
9607.20.10.00	- - Of base metal, including narrow strips mounted with chain scoops of base metal	11.5
9607.20.90.00	- - Other	14
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 No. 96.09:**	
9608.10	*- Ball point pens:*	

H.S. Code Number	Description	Import Duty
9608.10.10.00	- - With liquid ink (rolling ball pens)	7.2
	- - *Other:*	
9608.10.30.00	- - - With body or cap of precious metal or rolled precious metal	7.2
	- - - *Other:*	
9608.10.91.00	- - - - With replaceable refill	7.2
9608.10.99.00	- - - - Other	7.2
9608.20.00.00	- Felt tipped and other porous-tipped pens and markers	7.2
	- *Fountain pen, stylograph pens and other pens:*	
9608.31.00.00	- - Indian ink drawing pens	7.2
9608.39	- - *Other:*	
9608.39.10.00	- - - With body or cap of precious metal or rolled precious metal	7.2
9608.39.90.00	- - - Other	7.2
9608.40.00.00	- Propelling sliding pencils	6
9608.50.00.00	- Sets of articles from two or more of the foregoing subheadings	7.2
9608.60	- *Refills for ball point pens, comprising the ball point and ink-reservoir:*	
9608.60.10.00	- - With liquid ink (for rolling-ball pens)	4.9
9608.60.90.00	- - Other	4.9
	- *Other:*	
9608.91.00.00	- - Pens nibs and nib points	4.6
9608.99	- - *Other:*	
9608.99.10.00	- - - Pen-holders, pencil-holders and similar holders	6
	- - - *Other:*	
9508.99.92.00	- - - - Of metal	4.9
9508.99.98.00	- - - - Other	4.9
96.09	**Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:**	
9609.10	- *Pencils and crayons, with leads encased in a rigid sheath:*	
9609.10.10.00	- - With "leads" of graphite	5.6
9609.10.90.00	- - Other	5.6
9609.20.00.00	- Pencil lead, black or coloured	4.9

H.S. Code Number	Description	Import Duty
9609.90	*- Other:*	
9609.90.10.00	- - Pastels and drawing charcoals	4.9
9609.90.90.00	- - Other	3.8
96.10 00.00.00	**Slates and boards, with writing or drawing surfaces, whether or not framed**	5.6
96.11 00.00.00	**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**	4.6
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	*- Ribbons:*	
9612.10.10.00	- - Of plastics	5.3
9612.10.20.00	- - Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or metal cartridges of a kind used in automatic typewriters , automatic data-processing equipment and other machines	5.3
9612.10.80.00	- - Other	5.3
9612.20.00.00	- Inkpads	5.3
96.13	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:**	
9613.10.00.00	- Pocket lighters, gas fuelled, non-refillable	6.5
9613.20	*- Pocket lighters, gas fuelled, refillable:*	
9613.20.10.00	- - With electrical ignition system	6.5
9613.20.90.00	- - With other ignition system	6.5
9613.30.00.00	- Table lighters	6.5
9613.80.00.00	- Other lighters	6.5
9613.90.00.00	- Parts	6.5

H.S. Code Number	Description	Import Duty
96.14	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:**	
9614.20	*- Pipes and pipe bowls:*	
9614.20.20.00	- - Roughly shaped blocks of wood or root, for the manufacture of pipes	2.5
9614.20.80.00	- - Other	6.2
9614.90.00.00	- Other	6.2
96.15	**Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof:**	
	- Combs, hair-slides and the like:	
9615.11.00.00	- - Of hard rubber or plastics	5.8
9615.19.00.00	- - Other	5.8
9615.90.00.00	- Other	5.8
96.16	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparation:**	
9616.10	*- Scent sprays and similar toilet sprays, and mounts and heads therefor:*	
9616.10.10.00	- - Toilet sprays	6.2
9616.10.90.00	- - Mounts and heads	6.2
9616.20.00.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	6.2
96.17	**Vacuum flasks and other vacuum vessels, complete with cases,; parts thereof other than glass inners:**	
	- Vacuum flasks and other vacuum vessels, complete with cases, having a capacity:	
9617.00.11.00	- - Not exceeding 0.75 litre	13
9617.00.19.00	- - Exceeding 0.75 litre	13
9617.00.90.00	- Parts (other than glass inners)	13
96.18 00.00.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing**	4.9

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

NOTES

1. This Chapter does not cover:
   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
   (b) Theatrical scenery, studio back cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No.97.06; or
   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).

2. For the purposes of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No.97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, 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 Chapter of this Schedule.
   (b) Heading No.97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be 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.

ADDITIONAL NOTES

1. For the purpose of Heading Nos. 97.01, 97.02 and 97.03, the Customs Authorities may refer the goods to the Director of Museums who may request the production of a certificate of authenticity in respect of such goods issued by an institution recognised by him or a local or foreign association of dealers in such goods and which is recognised by him.

2. For the purpose of Heading No. 97.06, the fact that such antiques are of an age exceeding one hundred years has to be certified by the Director of Museums. The Director of Museums may request the production of a certificate of authenticity.

H.S. Code Number	Description	Import Duty
97.01	**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:**	
9701.10.00.00	- Paintings, drawings and pastels	0
9701.90.00.00	- Other	0
97.02 00.00.00	**Original engravings, prints and lithographs**	0

H.S. Code Number	Description	Import Duty
97.03 00.00.00	**Original sculptures and statuary, in any material**	0
97.04 00.00.00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined**	0
97.05 00.00.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological , palaeontological, ethnographic or numismatic interest**	0
97.06 00.00.00	**Antiques of an age exceeding one hundred years**	0

SECTION XXII

SPECIAL CLASSIFICATION PROVISIONS

CHAPTER 98

AGGREGATION OF GOODS FOR STATISTICAL PURPOSES

H.S. Code Number	Description	Import Duty
98.01 00.00.00	**Household and personal effects, furniture and other domestic articles, (excluding firearms and weapons of all kinds), which in the opinion of the Commissioner for Tax and Customs have been in use within that household by the importing person or his family, and are imported by such person on removing his household from another country to Malta provided that such articles are imported within six months from the date of arrival in Malta of the person importing them to take up residence in Malta, or within such other period which the Commissioner for Tax and Customs may allow**	0
98.02 00.00.00	**Samples of no commercial value**	0
98.03 00.00.00	**Showcards**	8.1
98.04 00.00.00	**Goods imported under the Diplomatic and Privileges Act by foreign missions and their accredited staff**	0
98.05 00.00.00	**Statues and artistic decorations cast abroad from originals made by local artists**	0

SECOND SCHEDULE

(Article 5)

Part A

System of reliefs from duty

Amended by:
XVI.1992.4;
VIII.1994.3;
XV.1995.8.
Substituted by:
XII.1997.77.
Amended by:
L.N. 149 of 2000.
Substituted by:
VIII. 2001.3;
L.N. 344 of 2004.

Article 1

1. This Schedule sets out those cases in which, owing to special circumstances, relief from import or export duties shall be granted respectively when goods are put into free circulation or are exported from the customs territory of the Community.

2. For the purposes of this Schedule:

(*a*) "import duties" means customs duties and charges having equivalent effect and also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;

(*b*) "Member States" means the Member States of the Community as defined in article 2 of this Act;

(*c*) "Council" or "Commission" means the Council or the Commission of the European Communities respectively;

(*d*) "personal property" means any property intended for the personal use of the persons concerned or for meeting their household needs.

The following, in particular, shall constitute "personal property":

- household effects,
- cycles and motor cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions appropriate to normal family requirements, household pets and saddle animals, as well as the portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute "personal property". Personal property must not be such as might indicate, by its nature or quantity, that it is being imported for commercial reasons;

(*e*) "household effects" means personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs;

(*f*) "alcoholic products" means products (beer, wine, aperitifs with a wine en alcohol base, brandies, liquers or spirituous beverages, etc.) falling within heading Nos 2203 to 2208 of the Combined Nomenclature;

(*g*) "Regulation" means a Regulation of the Council or the Commission of the European Communities respectively.

3. Save as otherwise provided in this Schedule for the purpose of applying Chapter I, the concept of third countries also includes those parts of Member States' territories excluded from the customs territory of the Community by virtue of Regulation (EEC) No 2151/84.

CHAPTER I

RELIEF FROM IMPORT DUTY

TITLE I

PERSONAL PROPERTY BELONGING TO NATURAL PERSONS TRANSFERRING THEIR NORMAL PLACE OF RESIDENCE FROM A THIRD COUNTRY TO THE COMMUNITY

Article 2

Subject to Articles 3 to 10, personal property imported by natural persons transferring their normal place of residence from a third country to the customs territory of the Community shall be admitted free of import duties.

Article 3

The relief shall be limited to personal property which:

(*a*) except in special cases justified by the circumstances, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date on which he ceases to have his normal place of residence in the third country of departure;

(*b*) is intended to be used for the same purpose at his new normal place of residence.

In addition, Member States may make relief conditional upon such property having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which it is normally liable.

Article 4

Relief may be granted only to persons whose normal place of residence has been outside the customs territory of the Community for a continuous period of at least twelve months.

However, the competent authorities may grant exceptions to the rule in the first paragraph provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community for a continuous period of at least twelve months.

Article 5

No relief shall be granted for:

(*a*) alcoholic products;

(*b*) tobacco or tobacco products;

(*c*) commercial means of transport;

(*d*) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Article 6

Except in special cases, relief shall be granted only in respect of personal property entered for free circulation within twelve months from the date of establishment, by the person concerned, of his normal place of residence in the customs territory of the Community.

The personal property may be released for free circulation in several separate consignments within the period referred to in the preceding paragraph.

Article 7

1. Until twelve months have elapsed from the date on which its entry for free circulation was accepted, personal property which has been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the property concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of property and the customs value ascertained or accepted on that date by the competent authorities.

Article 8

1. By way of derogation from the first paragraph of Article 6, relief may be granted in respect of personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Community, provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.

2. Where use is made of the provisions of paragraph 1, the period laid down in Article 3(*a*) shall be calculated from the date on which the personal property is brought into the customs territory of the Community.

Article 9

1. Where, owing to occupational commitments, the person concerned leaves the third country where he had his normal place of residence without simultaneously establishing his normal place of residence in the customs territory of the Community, although having the intention of ultimately doing so, the competent authorities may authorize duty-free admission of the personal property which he transfers into the said territory for this purpose.

2. Duty-free admission of the personal property referred to in paragraph 1 shall be granted in accordance with the conditions laid down in Articles 2 to 7, on the understanding that:

(*a*) the periods laid down in Article 3(*a*) and the first paragraph of Article 6 shall be calculated from the date on which the personal property is brought into the customs territory of the Community;

(*b*) the period referred to in Article 7(1) shall be calculated from the date when the person concerned actually establishes his normal place of residence in the customs territory of the Community.

3. Duty-free admission shall also be subject to an undertaking from the person concerned that he will actually establish his normal place of residence in the customs territory of the Community within a period laid down by the competent authorities in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

Article 10

The competent authorities may derogate from Articles 3(*a*) and (*b*), 5(*c*) and (*d*) and 7, when a person has to transfer his normal place of residence from a third country to the customs territory of the Community as a result of exceptional political circumstances.

TITLE II

GOODS IMPORTED ON THE OCCASION OF A MARRIAGE

Article 11

1. Subject to Articles 12 to 15, *trousseaux* and household effects, whether or not new, belonging to a person transferring his or her normal place of residence from a third country to the customs territory of the Community on the occasion of his or her marriage, shall be admitted free of import duties.

2. Subject to the same conditions, presents customarily given on the occasion of a marriage, which are received by a person fulfilling the conditions laid down in paragraph 1 from persons having their normal place of residence in a third country shall also be admitted free of import duties. The value of each present admitted duty-free may not, however, the equivalence of exceed 1 000 EUR, converted into Maltese currency at the time of importation.

Article 12

The relief referred to in Article 11 may be granted only to persons:

(*a*) whose normal place of residence has been outside the customs territory of the Community for a continuous period of at least twelve months. However, derogations from this rule may be granted provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community for a continuous period of at least twelve months;

(*b*) who produce evidence of their marriage.

Article 13

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Article 14

1. Save in exceptional circumstances, relief shall be granted only in respect of goods entered for free circulation:

- not earlier than two months before the date fixed for the wedding (in this case the relief shall be subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities), and
- not later than four months after the date of the wedding.

2. The goods referred to in Article 11 may be released for free circulation in several separate consignments within the period referred to in paragraph 1 above.

Article 15

1. Until 12 months have elapsed from the date on which their entry for free circulation was accepted, goods which have been admitted duty-free under Article 11 may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE III

PERSONAL PROPERTY ACQUIRED BY INHERITANCE

Article 16

1. Subject to Articles 17 to 19, personal property acquired by inheritance, by a natural person having his normal place of residence in the customs territory of the Community shall be admitted free of import duties.

2. For the purposes of paragraph 1, "personal property" means all the property referred to in Article 1(2)(*c*) constituting the estate of the deceased.

Article 17

No relief shall be granted for:

(*a*) alcoholic products;

(*b*) tobacco and tobacco products;

(*c*) commercial means of transport;

(*d*) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;

(*e*) stocks of raw materials and finished or semi-finished products;

(*f*) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 18

1. Relief shall be granted only for personal property entered for free circulation not later than two years from the date on which the person concerned becomes entitled to the property (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

2. The personal property may be imported in several separate consignments within the period referred to in paragraph 1.

Article 19

Articles 16 to 18 shall apply *mutatis mutandis* to personal property acquired by inheritance by legal persons engaged in a non-profitmaking activity who are established in the customs territory of the Community.

TITLE IV

HOUSEHOLD EFFECTS FOR FURNISHING A SECONDARY RESIDENCE

Article 20

Subject to the provisions of Articles 21 to 24, household effects imported by a natural person having his normal place of residence outside the Community for the purpose of furnishing a secondary residence in the customs territory of the Community shall be admitted free of import duties.

Article 21

The relief shall be limited to household effects which:

(*a*) except in special cases justified by the circumstances, have been owned and used by the person concerned for a minimum of six months before the date on which the household effects in question were exported;

(*b*) are appropriate both by nature and by quantity to the normal furnishings of the said secondary residence.

Article 22

Relief shall be granted only to persons who:

(*a*) have had their normal place of residence outside the customs territory of the Community for a continuous period of at least twelve months;

(*b*) are the owners of the secondary residence in question or have rented it for not less than two years; and

(*c*) undertake not to let this secondary residence to third parties while they or their families are absent.

Relief may be limited to one occasion for one and the same secondary residence.

Article 23

The grant of relief may be made subject to the establishment of a guarantee to ensure payment of any customs debt which may arise pursuant to Article 24.

Article 24

1. Hire or transfer of the secondary residence to a third person before the expiry of a period of two years from the date of acceptance of the entry for free circulation of the household effects shall entail payment of the relevant import duties on them, at the rate applying on the date of such hire or transfer, on the basis of the type of effects and the customs value ascertained or accepted on that date by the competent authorities.

Nevertheless, the relief shall continue to apply if the household effects concerned are used to furnish a new secondary residence, provided that the provisions of Article 22(*b*) and (*c*) are respected.

2. Any loan, giving as security, hiring out or transfer, whether for a consideration or free of charge, of the household effects themselves to a third person before the expiry of a period of two years from the date of acceptance of their entry for free circulation shall likewise entail payment of the relevant duties under the same conditions as those referred to in the first subparagraph of paragraph 1.

This period may be extended up to ten years for valuable household effects.

TITLE V

SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER SCHOLASTIC HOUSEHOLD EFFECTS

Article 25

1. Outfits, scholastic materials and household effects representing the usual furnishings for a student’s room and belonging to pupils or students coming to stay in the customs territory of the Community for the purpose of studying there and intended for their personal use during the period of their studies shall be admitted free of import duties.

2. For the purposes of paragraph 1:

(*a*) "pupil or student" means any person enrolled in an educational establishment in order to attend full-time the courses offered therein;

(*b*) "outfit" means underwear or household linen as well as clothing, whether or not new;

(*c*) "scholastic materials" means objects and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Article 26

Relief shall be granted at least once per school year.

TITLE VI

CONSIGNMENTS OF NEGLIGIBLE VALUE

Article 27

Subject to Article 28, any consignments made up of goods of negligible value dispatched direct from a third country to a consignee in the Community shall be admitted free of import duties.

"Goods of negligible value" means goods the intrinsic value of which does not exceed a total of the equivalence of EUR 22, when converted to Maltese currency at the time of importation, per consignment.

Article 28

The relief shall not apply to the following:

(*a*) alcoholic products;

(*b*) perfumes and toilet waters;

(*c*) tobacco or tobacco products.

TITLE VII

CONSIGNMENTS SENT BY ONE PRIVATE INDIVIDUAL TO ANOTHER

Article 29

1. Subject to Articles 30 and 31, goods contained in consignments sent from a third country by a private individual to another private individual living in the customs territory of the Community shall be admitted free of import duties, provided that such importations are not of a commercial nature.

The relief provided for under this paragraph shall not apply to goods in consignments sent from the island of Heligoland.

2. For the purposes of paragraph 1, imported consignments are "not of a commercial nature" if they:

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial intent,
- are sent to the consignee by the consignor free of payment of any kind.

Article 30

The relief referred to in Article 29(1) shall apply to a value of the equivalence of 45 EUR, when converted to Maltese currency at the time of importation, per consignment, including the value of goods referred to in Article 31.

Where the total value per consignment of two or more items exceeds the amount referred to in the first subparagraph, relief up to that amount shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 31

The relief referred to in Article 29(1) shall be limited, per consignment, to the quantities given against each of the goods listed below:

(*a*) tobacco products:

50 cigarettes, or

25 cigarillos (cigars of a maximum weight of three grams each), or

10 cigars, or

50 grams of smoking tobacco, or

a proportional assortment of these different products;

(*b*) alcohols and alcoholic beverages:

- distilled beverages and spirits of an alcoholic strength by volume exceeding 22% volume; non-denatured ethyl alcohol of 80% volume and over: one litre, or
- distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, sake or similar beverages, of an alcoholic strength by volume not exceeding 22% volume; sparkling wines, liqueur wines: one litre, or a proportional assortment of these different products and
- still wines: two litres;

(c) perfumes: 50 grams, or

toilet waters: 0,25 litre.

TITLE VIII

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES FROM A THIRD COUNTRY INTO THE COMMUNITY

Article 32

1. Without prejudice to the measures in force in the Member States with regard to industrial and commercial policy, and subject to Articles 33 to 37, the capital goods and other equipment belonging to undertakings which definitively cease their activity in a third country and move to the customs territory of the Community in order to carry on a similar activity there, shall be admitted free of import duties.

Where the undertaking transferred is an agricultural holding, its livestock shall also be admitted free of import duties.

2. For the purposes of paragraph 1, "undertaking" means an independent economic unit of production or of the service industry.

Article 33

Relief shall be limited to capital goods and other equipment which:

(*a*) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of twelve months before the date on which the undertaking ceased to operate in the third country from which it has transferred its activities;

(*b*) are intended to be used for the same purposes after the transfer;

(*c*) are appropriate to the nature and size of the undertaking in question.

Article 34

No relief shall be granted to undertakings the transfer of which into the

customs territory of the Community is consequent upon or is for the purpose of merging with, or being absorbed by, an undertaking established in the customs territory of the Community, without a new activity being set up.

Article 35

No relief shall be granted for:

(*a*) means of transport which are not of the nature of instruments of production or of the service industry;

(*b*) supplies of all kinds intended for human consumption or for animal feed;

(*c*) fuel and stocks of raw materials or finished or semi-finished products;

(*d*) livestock in the possession of dealers.

Article 36

Except in special cases justified by the circumstances, the relief referred to in Article 32 shall be granted only for capital goods and other equipment entered for free circulation before the expiry of a period of twelve months from the date when the undertaking ceased its activities in the third country of departure.

Article 37

1. Until twelve months have elapsed from the date on which their entry for free circulation was accepted, capital goods and other equipment which have been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

This period may be extended to up to thirty-six months as concerns hiring out or transfer where there is a risk of abuse.

2. Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 38

Articles 32 to 37 shall apply *mutatis mutandis* to capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profitmaking activity who transfer this activity from a third country into the customs territory of the Community.

TITLE IX

PRODUCTS OBTAINED BY COMMUNITY FARMERS ON PROPERTIES LOCATED IN A THIRD COUNTRY

Article 39

1. Subject to Articles 40 and 41, agricultural, stock-farming, beekeeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Community, which are operated by agricultural producers having their principal undertaking within the said customs territory and adjacent to the third country concerned shall be admitted free of import duties.

2. To benefit from the provisions of paragraph 1, stock-farming products must be derived from animals which originated in the Community or have entered into

free circulation therein.

Article 40

Relief shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

Article 41

Relief shall be granted only for products brought into the customs territory of the Community by the agricultural producer or on his behalf.

Article 42

Articles 39 to 41 shall apply *mutatis mutandis* to the products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Community fishermen and to the products of hunting activities carried out on such lakes or waterways by Community sportsmen.

TITLE X

SEEDS, FERTILIZERS AND PRODUCTS FOR THE TREATMENT OF SOIL AND CROPS IMPORTED BY AGRICULTURAL PRODUCERS IN THIRD COUNTRIES FOR USE IN PROPERTIES ADJOINING THOSE COUNTRIES

Article 43

Subject to Article 44, seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the Community adjoining a third country and operated by agricultural producers having their principal undertaking within the said third country and adjacent to the customs territory of the Community, shall be admitted free of import duties.

Article 44

1. Relief shall be limited to the quantities of seeds, fertilizers or other products required for the purpose of operating the property.

2. It shall be granted only for seeds, fertilizers or other products imported directly into the customs territory of the Community by the agricultural producer or on his behalf.

3. Member States may make relief conditional upon the granting of reciprocal treatment.

TITLE XI

GOODS CONTAINED IN TRAVELLERS' PERSONAL LUGGAGE

Article 45

1. Subject to Articles 46 to 49, goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports are of a non-commercial nature.

2. For the purposes of paragraph 1:

(*a*) "personal luggage" means the whole of the luggage which a traveller is in a position to submit to the customs authorities on his arrival in the customs territory of the Community, as well as any luggage submitted to this same authority at a later date, provided that evidence can be produced to prove that it was registered, at the time of the traveller's departure, as accompanied luggage with the company which transported it into the customs territory of the Community from the third country of departure.

Without prejudice to Article 112(1)(*b*), portable containers holding fuel shall not constitute personal luggage;

(*b*) "imports of a non-commercial nature" means imports which:

- are of an occasional nature, and
- consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods should not be such as might indicate that they are being imported for commercial reasons.

Article 46

1. The relief referred to in Article 45(1) shall, in respect of the goods listed below, apply subject to the following quantitative limits per traveller:

(*a*) tobacco products:

200 cigarettes, or

100 cigarillos (cigars of a maximum weight of three grams each), or

50 cigars, or

250 grams of smoking tobacco, or

a proportional assortment of these different products;

(*b*) alcohols and alcoholic beverages:

- distilled beverages and spirits of an alcoholic strength b volume exceeding 22% volume; non-denatured ethyl alcohol of 80% volume and over: one litre, or
- distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, sake or similar beverages, of an alcoholic strength by volume not exceeding 22% volume; sparkling wines, liqueur wines: two litres, or a proportional assortment of these different products and
- still wines: two litres;

(*c*) perfumes: 50 grams and

toilet waters: 0,25 litre;

(*d*) medicinal products: the quantity required to meet travellers' personal needs.

2. No relief for the goods referred to in paragraph 1(*a*) and (*b*) shall be granted to travellers under seventeen years old.

Article 47

The relief referred to in Article 45 shall be granted up to a total value of the equivalence of EUR 175, when converted to Maltese currency at the time of importation, per traveller to goods other than those listed in Article 46.

However, Member States may reduce this amount to the equivalence of EUR 90, when converted to Maltese currency at the time of importation, for travellers under fifteen years of age.

Article 48

Where the total value per traveller of two or more items exceeds the amounts referred to in Article 47, relief up to those amounts shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 49

1. Member States may reduce the value and/or the quantities of goods allowed to enter duty-free if they are imported by:

- persons residing in the frontier zone,
- frontier workers,
- the crews of means of transport used between third countries and the Community.

These restrictions shall not apply where persons having their residence in the frontier zone prove that they are not returning from the frontier zone of the adjacent third country. They shall, however, still apply to frontier workers and to the crew of means of transport used between third countries and the Community where they import goods when travelling in the course of their work.

2. For the purposes of applying the provisions of paragraph 1:

- "frontier zone" means, without prejudice to existing conventions in this respect, a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier. The local administrative districts, part of whose territory lies within the zone, shall also be considered to be part of this frontier zone, Member States may grant exemptions therefrom,
- "frontier worker" means any person whose normal activities require that he should go to the other side of the frontier on his work days.

TITLE XII

EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS; SCIENTIFIC INSTRUMENTS AND APPARATUS

Article 50

The educational, scientific and cultural materials listed in Annex I shall be admitted free of import duties whoever the consignee and whatever the intended use of such materials may be.

Article 51

The educational, scientific and cultural materials listed in Annex II shall be admitted free of import duties provided they are intended:

- either for public educational, scientific or cultural establishments or organizations,
- or for the establishments or organizations in the categories specified opposite each article in column 3 of the said Annex, on condition that they have been approved by the competent authorities of the Member States to receive such articles duty-free.

Article 52

1. Subject to Articles 53, 54, 56, 57 and 58, scientific instruments and apparatus which are not included in Article 51 shall be admitted free of import duties when they are imported exclusively for non commercial purposes.

2. The relief referred to in paragraph 1 shall be limited to scientific instruments and apparatus which are intended for:

- either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research,

- or private establishments principally engaged in education or scientific research and approved by the competent authorities of the Member States to receive such articles duty free.

Article 53

The relief shall also apply to:

(*a*) spare parts, components or accessories specifically suitable for scientific instruments or apparatus, provided that such spare parts, components or accessories are imported at the same time as such instruments or apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:

- which have previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the specific spare parts, components or accessories, or
- which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories;

(*b*) tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:

- which have previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the tools, or
- which would be entitled to relief at the time when such relief is requested for the tools.

Article 54

For the purposes of Articles 52 and 53:

- "scientific instrument or apparatus" means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes possible to obtain, is mainly or exclusively suited to scientific activities,
- "imported for non-commercial purposes" shall be considered to apply to scientific instruments or apparatus intended to be used for non-profitmaking scientific research or educational purposes.

(*Article 55 omissis*)

Article 56

If necessary, certain instruments or apparatus may be excluded from entitlement to relief, where it is found that duty-free admission of such instruments or apparatus is detrimental to the interests of Community industry in the production sector concerned.

Article 57

1. The articles referred to in Article 51 and the scientific instruments or apparatus which have been admitted duty-free in accordance with the conditions laid down in Articles 53, 54 and 56 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Should an article be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 51 or 52(2), the relief shall continue to be granted provided the establishment or organisation uses the article, instrument or apparatus for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 58

1. Establishments or organizations referred to in Articles 51 and 52 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2. Articles remaining in the possession of establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Articles used by the establishment or organization benefiting from the relief for purposes other than those provided for in Articles 51 and 52 shall be liable to the relevant import duties calculated as applicable on the date on which they are put to another use, on the basis of the type of articles and the customs value ascertained or accepted on that date by the competent authorities.

Article 59

Articles 56, 57 and 58 shall apply *mutatis mutandis* to the products referred to in Article 53.

Article 59a

1. Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organization based outside the Community shall be admitted free of import duties.

2. The relief shall be granted provided the equipment:

(*a*) is intended for use by or with the agreement of the members or representatives of the establishments and organizations referred to in paragraph 1 in the context and within the limits of scientific cooperation agreements the purpose of which is to carry out international scientific research programmes in scientific research establishments based in the Community and approved for that purpose by the competent authorities of the Member States;

(*b*) remains the property of a natural or legal person resident outside the Community during its stay in the customs territory of the Community.

3. Within the meaning of this Schedule:

- equipment is taken to mean instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research,
- equipment intended for use for the purpose of scientific research carried out for non-profit making purposes is considered to be "imported for

non-commercial purposes".

Article 59b

1. Equipment referred to in Article 59a which has been admitted duty-free in accordance with the conditions laid down in the said Article may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2. Should equipment be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 59a, the relief shall continue to be granted provided the establishment or organization uses the equipment for purposes which confer the right to such relief.

In other cases, and without prejudice to the application of Articles 52 and 53, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.

3. Establishments or organizations referred to in Article 59a (1) which no longer fulfil the conditions to qualify for relief or which are proposing to use equipment admitted duty-free for purposes other than those provided for by that Article shall so inform the competent authorities.

4. Equipment used by establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Without prejudice to Articles 52 and 53, equipment used by the establishment or organization benefiting from the relief for purposes other than those provided for in Article 59a shall be liable to the relevant import duties calculated as applicable on the date on which it is put to another use, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.

TITLE XIII

LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES INTENDED FOR RESEARCH

Article 60

1. Relief from import duties shall be granted in respect of:

(*a*) animals specially prepared for laboratory use;

(*b*) biological or chemical substances which are imported exclusively for non-commercial purposes.

2. The relief referred to in paragraph 1 shall be limited to animals and biological or chemical substances which are intended for:

- either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research, or
- private establishments principally engaged in education or scientific research and authorized by the competent authorities of the Member States to receive such articles duty-free.

3. The list referred to in subparagraph 1(*b*) may include only biological or chemical substances for which there is no equivalent production in the customs territory of the Community and which, on account of their specificity or degree of purity, are mainly or exclusively suited to scientific research.

TITLE XIV

THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN AND BLOOD-GROUPING AND TISSUE-TYPING REAGENTS

Article 61

1. Subject to Article 62, the following shall be admitted free of import duties:

(*a*) therapeutic substances of human origin;

(*b*) blood-grouping reagents;

(*c*) tissue-typing reagents.

2. For the purposes of paragraph 1:

- "therapeutic substances of human origin" means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen),
- "blood-grouping reagents" means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities,
- "tissue-typing reagents" means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Article 62

Relief shall be limited to products which:

(*a*) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;

(*b*) are accompanied by a certificate of conformity issued by a duly authorized body in the third country of departure;

(*c*) are in containers bearing a special label identifying them.

Article 63

Relief shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

TITLE XIVa

INSTRUMENTS AND APPARATUS INTENDED FOR MEDICAL RESEARCH, ESTABLISHING MEDICAL DIAGNOSES OR CARRYING OUT MEDICAL TREATMENT

Article 63a

1. Instruments and apparatus intended for medical research, establishing medical diagnoses or carrying out medical treatment which are donated either by a charitable or philanthropic organization or by a private individual to health authorities, hospital departments or medical research institutions approved by the

competent authorities of the Member States to receive such articles duty free, or which are purchased by such health authorities, hospitals or medical research institutions entirely with funds supplied by a charitable or philanthropic organization or with voluntary contributions, shall be admitted free of import duties, always provided that it is established that:

(*a*) the donation of the instruments or apparatus in question does not conceal any commercial intent on the part of the donor; and

(*b*) the donor is in no way connected with the manufacturer of the instruments or apparatus for which relief is requested.

2. The relief shall also apply, subject to the same conditions, to:

(*a*) spare parts, components or accessories specifically suitable for the above instruments or apparatus, provided that these spare parts, components or accessories are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted duty free;

(*b*) tools to be used for the maintenance, checking, calibration or repair of instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted duty free.

Article 63b

For the purposes of Article 63a, and in particular with regard to the instruments or apparatus and the recipient bodies referred to therein, Articles 56, 57 and 58 shall apply *mutatis mutandis*.

TITLE XIVb

REFERENCE SUBSTANCES FOR THE QUALITY CONTROL OF MEDICINAL PRODUCTS

Article 63c

Consignments which contain samples of reference substances approved by the World Health Organization for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorized by the competent authorities of the Member States to receive such consignments free of duty shall be admitted free of import duties.

TITLE XV

PHARMACEUTIC PRODUCTS USED AT INTERNATIONAL SPORTS EVENTS

Article 64

Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate in international sports events organized in the customs territory of the Community, shall, within the limits necessary to meet their requirements throughout their stay in that territory, be admitted free of import duties.

TITLE XVI

GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANIZATIONS: ARTICLES INTENDED FOR THE BLIND AND OTHER HANDICAPPED PERSONS

A. For general purposes

Article 65

1. Subject to Articles 67 and 68, the following shall be admitted free of import duties, in so far as this does not give rise to abuses or major distortions of competition:

(*a*) basic necessities imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities for distribution free of charge to needy persons;

(*b*) goods of every description sent free of charge, by a person or an organization established in a third country, and without any commercial intent on the part of the sender, to State organizations or other charitable or philanthropic organizations approved by the competent authorities, to be used for fund-raising at occasional charity events for the benefit of needy persons;

(*c*) equipment and office materials sent free of charge, by a person or an organization established outside the customs territory of the Community, and without any commercial intent on the part of the sender, to charitable or philanthropic organizations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their charitable or philanthropic aims.

2. For the purposes of paragraph 1(*a*), "basic necessities" means those goods required to meet the immediate needs of human beings, e.g. food, medicine, clothing and bed-clothes.

Article 66

No relief shall be granted for:

(*a*) alcoholic products;

(*b*) tobacco or tobacco products;

(*c*) coffee and tea;

(*d*) motor vehicles other than ambulances.

Article 67

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 68

1. The organization benefiting from the relief may not lend, hire out or transfer, whether for a consideration or free of charge, the goods and equipment referred to in Article 65 for purposes other than those laid down in paragraph 1(*a*) and (*b*) of that Article without prior notification to the competent authorities.

2. Should goods and equipment be lent, hired out or transferred to an organization entitled to benefit from relief pursuant to Articles 65 and 67, the relief shall continue to be granted provided the latter uses the goods and equipment for

purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 69

1. Organizations referred to in Article 65 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use goods and equipment admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. Goods and equipment remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

3. Goods and equipment used by the organization benefiting from the relief for purposes other than those provided for in Article 65 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

B. For the benefit of handicapped persons

1. *Articles for the use of the blind*

Article 70

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex III, shall be admitted free of import duties.

Article 71

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex IV, shall be admitted free of import duties provided that they are imported by:

- either blind persons themselves for their own use,
- or institutions or organizations concerned with the education of or the provision of assistance to the blind, approved by the competent authorities of the Member States for the purpose of duty-free entry of these articles.

The relief referred to in the first paragraph shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously admitted duty-free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

2. *Articles for the use of other handicapped persons*

Article 72

1. Articles specially designed for the education, employment or social

advancement of physically or mentally handicapped persons other than blind persons shall be admitted free of import duties where they are imported:

- either by handicapped persons themselves for their own use;
- or by institutions or organizations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorized by the competent authorities of the Member States to receive such articles duty free.

2. The relief referred to in paragraph 1 shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles provided that such spare parts, components, accessories or tools are imported at the same time as the said articles, or, where they are imported subsequently, that they can be identified as being intended for articles which were previously admitted duty free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

Article 73

If necessary, certain articles may be excluded from entitlement to relief, where it is found that duty-free admission of such articles is detrimental to the interests of Community industry in the production sector concerned.

(*Article 74 omissis*)

3. *Common provisions*

Article 75

The direct grant of relief, for their own use, to blind persons or to other handicapped persons, as provided for in the first indent of Article 71 and the first indent of Article 72(1), shall be subject to the condition that the provisions in force in the Member States enable the persons concerned to establish their status as blind or handicapped persons entitled to such relief.

Article 76

1. Articles imported duty-free by the persons referred to in Articles 71 and 72 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the competent authorities.

2. Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to Articles 71 and 72, the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 77

1. Articles imported by institutions or organizations eligible for relief in accordance with the conditions laid down in Articles 71 and 72 may be lent, hired out or transferred, whether for a consideration or free of charge, by these institutions or organizations on a non-profit-making basis to the blind and other handicapped persons with whom they are concerned, without payment of the corresponding customs duties.

2. No loan, hiring out or transfer may be effected under conditions other than

those provided for in paragraph 1 unless the competent authorities have first been informed. Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to the first paragraph of Article 71 or Article 72(1), the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of customs duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 78

1. Institutions or organizations referred to in Articles 71 and 72 which cease to fulfil the conditions giving entitlement to duty-free admission, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2. Articles remaining in the possession of institutions or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3. Articles used by the institution or organization benefiting from the relief for purposes other than those provided for in Articles 71 and 72 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

C. For the benefit of disaster victims

Article 79

1. Subject to Articles 80 to 85, goods imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities shall be admitted free of import duties where they are intended:

(*a*) for distribution free of charge to victims of disasters affecting the territory of one or more Member States; or

(*b*) to be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.

2. Goods imported for free circulation by disaster-relief agencies in order to meet their needs during the period of their activity shall also be granted the relief referred to in paragraph 1, under the same conditions.

Article 80

No relief shall be granted for materials and equipment intended for rebuilding disaster areas.

Article 81

Granting of the relief shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of the relief.

Pending notification of the Commission's decision, Member States affected by a disaster may authorize the suspension of any import duties chargeable on goods

imported for the purposes described in Article 79, subject to an undertaking by the importing organization to pay such duties if relief is not granted.

Article 82

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 83

1. The organizations benefiting from the relief may not lend, hire out or transfer, whether for consideration or free of charge, the goods referred to in Article 79(1) under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79, the relief shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 84

1. The goods referred to in Article 79(1)(*b*), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2. Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65(1)(*a*), the relief shall continue to be granted, provided such organizations use them for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 85

1. Organizations referred to in Article 79 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use the goods admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2. In the case of goods remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief, when these are transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65(1)(*a*), relief shall continue to be granted, provided the organization uses the goods in question for purposes which confer the right to such relief. In other cases, the goods shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3. Goods used by the organization benefiting from the relief for purposes other than those provided for in Article 79 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE XVII

HONORARY DECORATIONS OR AWARDS

Article 86

On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, the following shall be admitted free of import duties:

(*a*) decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Community;

(*b*) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into the customs territory of the Community by such persons themselves;

(*c*) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Community for the same purposes as those referred to in (*b*);

(*d*) awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are being imported for commercial reasons.

TITLE XVIII

PRESENTS RECEIVED IN THE CONTEXT OF INTERNATIONAL RELATIONS

Article 87

Without prejudice, where relevant, to Articles 45 to 49, and subject to Articles 88 and 89 below, relief shall be granted for goods:

(*a*) imported into the customs territory of the Community by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities;

(*b*) imported into the customs territory of the Community by persons coming to pay an official visit in the customs territory of the Community and who intend to offer them on that occasion as gifts to the host authorities;

(*c*) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in

the customs territory of the Community and approved by the competent authorities to receive such articles free of duty.

Article 88

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Article 89

Relief shall be granted only:

- where the articles intended as gifts are offered on an occasional basis,
- where they do not, by their nature, value or quantity, reflect any commercial interest,
- if they are not used for commercial purposes.

TITLE XIX

GOODS TO BE USED BY MONARCHS OR HEADS OF STATE

Article 90

The following shall be admitted free of import duties, within the limits and under the conditions laid down by the competent authorities:

(*a*) gifts to reigning monarchs and heads of State;

(*b*) goods to be used or consumed by reigning monarchs and heads of State of third countries, or persons officially representing them, during their official stay in the customs territory of the Community. However, relief may be made subject, by the Member State of importation, to reciprocal treatment.

The provisions of the preceding subparagraph are also applicable to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.

TITLE XX

GOODS IMPORTED FOR TRADE PROMOTION PURPOSES

A. Samples of goods of negligible value

Article 91

1. Without prejudice to Article 95(1)(*a*), samples of goods which are of negligible value and can be used only to solicit orders for goods of the type they represent with a view to their being imported into the customs territory of the Community shall be admitted free of import duties.

2. The competent authorities may require that certain articles, to qualify for relief, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.

3. For the purposes of paragraph 1, "samples of goods" means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

B. Printed matter and advertising material

Article 92

Subject to Article 93, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted free of import duties, provided that they relate to:

(*a*) goods for sale or hire, or

(*b*) transport, commercial insurance or banking services offered by a person established outside the customs territory of the Community.

Article 93

The relief referred to in Article 92 shall be limited to printed advertisements which fulfil the following conditions:

(*a*) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;

(*b*) each consignment must contain no more than one document or a single copy of each document if it is made up of several documents. Consignments comprising several copies of the same document may nevertheless be granted relief, provided their total gross weight does not exceed one kilogram;

(*c*) printed matter may not be the subject of grouped consignments from the same consignor to the same consignee.

Article 94

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise, shall also be admitted free of import duties.

C. Products used or consumed at a trade fair or similar event

Article 95

1. Subject to Articles 96 to 99, the following shall be admitted free of import duties:

(*a*) small representative samples of goods manufactured outside the customs territory of the Community intended for a trade fair or similar event;

(*b*) goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Community and displayed at a trade fair or similar event;

(*c*) various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used;

(*d*) printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Community and displayed at a trade fair or similar event.

2. For the purposes of paragraph 1, "trade fair or similar event" means:

(*a*) exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;

(*b*) exhibitions and events held mainly for charitable reasons;

(*c*) exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;

(*d*) meetings of representatives of international organizations or collective bodies;

(*e*) official or commemorative ceremonies and gatherings;

but not exhibitions staged for private purposes in commercial stores or premises to sell goods of third countries.

Article 96

The relief referred to in Article 95(1)(*a*) shall be limited to samples which:

(*a*) are imported free of charge as such from third countries or are obtained at the exhibition from goods imported in bulk from those countries;

(*b*) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;

(*c*) are identifiable as advertising samples of low unitary value;

(*d*) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;

(*e*) in the case of foodstuffs and beverages not packaged as mentioned in (*d*), are consumed on the spot at the exhibition;

(*f*) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 97

The relief referred to in Article 95(1)(*b*) shall be limited to goods which are:

(*a*) consumed or destroyed at the exhibition; and

(b) are appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 98

The relief referred to in Article 95(1)(*d*) shall be limited to printed matter and articles for advertising purposes which:

(*a*) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held;

(*b*) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation.

Article 99

The relief referred to in Article 95(1)(*a*) and (*b*) shall not be granted for:

(*a*) alcoholic products;

(*b*) tobacco or tobacco products;

(*c*) fuels, whether solid, liquid or gaseous.

TITLE XXI

GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

Article 100

Subject to Articles 101 to 106, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be admitted free of import duties.

Article 101

Without prejudice to Article 104, the relief referred to in Article 100 shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 102

Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

Article 103

Relief shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

Article 104

1. The relief referred to in Article 100 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- completely destroyed or rendered commercially valueless on completion of examination, analysis or testing, or
- surrendered to the State without causing it any expense, where this is possible under national law, or
- in duly justified circumstances, exported outside the customs territory of the Community.

2. For the purposes of paragraph 1, "products remaining" means products resulting from the examination, analysis or tests or goods not actually used.

Article 105

Save where Article 104(1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 100 shall be subject to the relevant import duties at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

Article 106

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

TITLE XXII

CONSIGNMENTS SENT TO ORGANIZATIONS PROTECTING COPYRIGHTS OR INDUSTRIAL AND COMMERCIAL PATENT RIGHTS

Article 107

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights, shall be admitted free of import duties.

TITLE XXIII

TOURIST INFORMATION LITERATURE

Article 108

Without prejudice to Articles 50 to 59, the following shall be admitted free of import duties:

(*a*) documentation (leaflets, brochures, books, magazines, guidebooks, posters whether or not framed, unframed photographs and photographic enlargements, maps whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25% of private commercial advertising matter, excluding all private commercial advertising for Community firms, and that the general nature of its promotional aims is evident;

(*b*) foreign hotel lists and yearbooks published by the official tourist agencies, or under their auspices, and timetables for foreign transport services, where such literature is intended to be distributed free of charge and contains not more than 25% of private commercial advertising, excluding all private commercial advertising for Community firms;

(*c*) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, *viz*. yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

TITLE XXIV

MISCELLANEOUS DOCUMENTS AND ARTICLES

Article 109

The following shall be admitted free of import duties:

(*a*) documents sent free of charge to the public services of Member States;

(*b*) publications of foreign governments and publications of official

international bodies intended for distribution without charge;

(*c*) ballot papers for elections organized by bodies set up in third countries;

(*d*) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;

(*e*) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;

(*f*) official printed matter sent to the central banks of the Member States;

(*g*) reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered in a third country and sent to the bearers or subscribers of securities issued by such companies;

(*h*) recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as duty-free admission does not give rise to abuses or to major distortions of competition;

(*i*) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;

(*j*) plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders in third countries or to participating in a competition held in the customs territory of the Community;

(*k*) documents to be used in examinations held in the customs territory of the Community by institutions set up in third countries;

(*l*) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;

(*m*) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a third country to travel agencies set up in the customs territory of the Community;

(*n*) printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;

(*o*) official printed forms from third country or international authorities, and printed matter conforming to international standards sent for distribution by third country associations to corresponding associations located in the customs territory of the Community;

(*p*) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers;

(*q*) tax and similar stamps proving payment of charges in third countries.

TITLE XXV

ANCILLARY MATERIALS FOR THE STOWAGE AND PROTECTION OF GOODS DURING THEIR TRANSPORT

Article 110

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection - including heat protection - of goods during their transport from a third country to the customs

territory of the Community, not normally reusable, shall be admitted free of import duties.

TITLE XXVI

LITTER, FODDER AND FEEDINGSTUFFS FOR ANIMALS DURING THEIR TRANSPORT

Article 111

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals from a third country to the customs territory of the Community for the purpose of distribution to the said animals during the journey shall be admitted free of import duties.

TITLE XXVII

FUEL AND LUBRICANTS PRESENT IN LAND MOTOR VEHICLES AND SPECIAL CONTAINERS

Article 112

1. Subject to the provisions of Articles 113 to 115:

   (*a*) fuel contained in the standard tanks of:

   - private and commercial motor vehicles and motor cycles,
   - special containers,

   entering the customs territory of the Community;

   (*b*) fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel;

shall be admitted free of import duties.

2. For the purposes of paragraph 1:

   (*a*) "commercial motor vehicle" means any motorized road vehicle (including tractors with or without trailers) which by its type of construction and its equipment is designed for and capable of transporting, whether for payment or not:

   - more than nine persons including the driver,
   - goods,
   - and any road vehicle for a special purpose other than transport as such;

   (*b*) "private motor vehicle" means any motor vehicle not covered by the definition set out in (*a*);

   (*c*) "standard tanks" means:

   - the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems.

     Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to the other systems with which the vehicle may be equipped shall also be considered to be standard tanks,
   - tanks permanently fixed by the manufacturer to all containers of

the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped;

(*d*) "special container" means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

Article 113

As regards the fuel contained in the standard tanks of commercial motor vehicles and special containers, Member States may limit application of the relief to 200 litres per vehicle, per special container and per journey.

Article 114

Member States may limit the amount of duty-free fuel allowed in the case of:

- commercial motor vehicles engaged in international transport into their frontier zone to a maximum depth of 25 km as the crow flies, provided such journeys are made by persons residing in the frontier zone,
- private motor vehicles belonging to persons residing in the frontier zone specified in Article 49(2).

Article 115

Fuel admitted duty-free under Articles 112 to 114 may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, nor be transferred, whether for a consideration or free of charge, by the person benefiting from the relief.

Non-compliance with the preceding paragraph shall give rise to application of the import duties relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 116

The relief referred to in Article 112 shall also apply to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

TITLE XXVIII

MATERIALS FOR THE CONSTRUCTION, UPKEEP OR ORNAMENTATION OF MEMORIALS TO, OR CEMETERIES FOR, WAR VICTIMS

Article 117

Goods of every description, imported by organizations authorized for this purpose by the competent authorities, to be used for the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of third countries who are buried in the customs territory of the Community, shall be admitted free of import duties.

TITLE XXIX

COFFINS, FUNERARY URNS AND ORNAMENTAL FUNERARY ARTICLES

Article 118

1. The following shall be admitted free of import duties:

(*a*) coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them;

(*b*) flowers, wreaths and other ornamental objects brought by persons resident in third countries attending a funeral or coming to decorate graves in the customs territory of the Community, provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

(*Chapter II (Articles 119 – 126) omissis*)

CHAPTER III

GENERAL AND FINAL PROVISIONS

Article 127

Subject to paragraph 2, the provisions of Chapter I shall apply both to goods declared for free circulation coming directly from third countries and to goods declared for free circulation after having been subject to another customs procedure.

Article 128

Where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, only the competent authorities of the Member State in whose territory the said goods are to be put to such a use may grant this relief.

Article 129

The competent authorities of the Member States shall take all appropriate measures to ensure that goods placed in free circulation, where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, may not be used for other purposes without the relevant import duties being paid, unless such alternative use is in conformity with the conditions laid down by this Schedule.

Article 130

Where the same person simultaneously fulfils the conditions required for the grant of relief from import or export duties under different provisions of this Schedule, the provisions in question shall apply concurrently.

Article 131

Where this Schedule provides that the granting of relief shall be subject to the fulfilment of certain conditions, the person concerned shall, to the satisfaction of the competent authorities, furnish proof that these conditions have been met.

Article 132

In the event of duty-free importation being granted within the limit of an amount determined in EUR, Member States may round-off, upwards or downwards, the sum arrived at by converting that amount into the national currency.

Member States may also maintain unamended the exchange value in national

currency of the amount determined in EUR if, at the time of the annual adjustment provided for in the first subparagraph of Article 2(2) of Regulation (EEC) No 2779/78, as last amended by Regulation (EEC) No 289/84, the conversion of this amount, before the rounding off provided for in the previous paragraph leads to an alteration of less than 5% in the exchange value expressed in national currency, or to a reduction thereof.

Article 133

1. Nothing in this Schedule shall prevent the Member States from granting:

(*a*) relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;

(*b*) relief under the customary privileges accorded by virtue of international agreements or headquarters agreements to which either a third country or an international organization is a contracting party, including the relief granted on the occasion of international meetings;

(*c*) relief under the customary privileges and immunities accorded in the context of international agreements concluded by all the Member States and setting up a cultural or scientific institute or organization under international law;

(*d*) relief under the customary privileges and immunities accorded in the context of cultural, scientific or technical cooperation agreements concluded with third countries;

(*e*) special relief introduced under agreements concluded with third countries and providing for common measures for the protection of persons or of the environment;

(*f*) special relief introduced under agreements concluded with adjacent third countries, justified by the nature of the frontier-zone trade with the countries in question;

(*g*) relief in the context of agreements entered into on the basis of reciprocity with third countries that are Contracting Parties to the Convention on International Civil Aviation (Chicago 1944) for the purpose of implementing Recommended Practices 4.42 and 4.44 in Annex 9 to the Convention (eighth edition, July 1980).

2. Where an international convention not covered by any of the categories referred to in paragraph 1, to which a Member State intends to subscribe, provides for the grant of relief, that Member State shall submit a request to the Commission for the application of such relief, supplying the Commission with all the necessary information.

3. The supply of information as specified in paragraph 2 shall not be required where the international convention in question provides for the grant of relief not exceeding the limits set under Community law.

(*Articles 134 - 135 omissis*)

Article 136

1. Until the establishment of Community provisions in the field in question, Member States may grant special relief to armed forces not serving under their flags which are stationed on their territories in pursuance of international agreements.

2. Until the establishment of Community provisions in the field in question, this Schedule shall not preclude the retention by Member States of relief granted to workers returning to their country after having resided for at least six months outside the customs territory of the Community on account of their occupation.

(*Articles 137 - 138 omissis*)

Article 139

This Schedule shall apply without prejudice to:

(*a*) Council Regulation (EEC) No 754/76 of 25 March 1976 on the customs treatment applicable to goods returned to the customs territory of the Community;

(*b*) the provisions in force concerning the stores of vessels, aircraft and international trains;

(*c*) provisions on relief introduced by other Community Acts.

ANNEX I

A. Books, Publications, and Documents

CN Code	Description
3705	Photographic plates and film, exposed and developed, other than cinematograph film:
ex 3705 20 00	- Microfilms of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books
ex 3705 10 00	- Reproduction films for the production of books
ex 3705 90 10	
ex 3705 90 90	
4903 00 00	Children's picture, drawing or colouring books
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:
	- Other:
ex 4905 99 00	- - Other:
	- Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics
ex 4906 00 00	Architectural, industrial or engineering plans and designs and reproductions thereof
4911	Other printed matter, including pictures and photographs:
4911 10	- Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	- - Other:

CN Code	Description
	- Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the territory of the European Communities
	- Catalogues of films, recording or other visual and auditory materials of an educational, scientific or cultural character
	- Posters for the promotion of tourism and tourist publications, brochures, guidebooks, timetables, pamphlets and like publications, whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the territory of the European Communities, including microcopies of such articles
	- Bibliographical information material for distribution free of charge ([1])
	- Other:
4911 99	- - Other:
ex 4911 99 90	- - - Other:
	- Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such articles ([1])
	- Microcopies of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword puzzle books, newspapers and periodicals and of documents or reports of a non-commercial character ([1])
	- Publications designed to encourage the public to study outside the territory of the European Communities, including microcopies of such publications ([1])
	- Meteorological and geophysical diagrams
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:
ex 9023 00 90	- Other:
	- Maps and charts in relief of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics

([1]) The exemption shall not, however, apply to articles in which the advertising covers more than 25% of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to private commercial publicity.

B. Visual and auditory materials of an educational, scientific or cultural character

The articles listed in Annex II (A) produced by the United Nations or any of its specialized agencies.

ANNEX II

A. Visual and auditory materials of an educational, scientific or cultural character

CN code	Description	Beneficiary establishment or organizations
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed:	All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods
ex 3704 00 10	- Plates and film:	
	- Cinematograph film, positives, of an educational, scientific or cultural character	
ex 3705	Photographic plates and film, exposed and developed, other than cinematograph film:	
	- Of an educational, scientific or cultural character	
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:	
3706 10	- Of a width of 35 mm or more:	
	- - Other:	
ex 3706 10 99	- - - Other positives:	
	- Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes	
	- Archival film material (with or without sound track) intended for use in connection with newsreel films	
	- Recreational films particularly suited for children and young people	
	- Other films of educational, scientific or cultural character	
3706 90	- Other:	
	- - Other:	
	- - - Other positives:	
ex 3706 90 51 ex 3706 90 91 ex 3706 90 99	- Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes	
	- Archival film material (with or without sound track) intended for use in connection with newsreel films	
	- Recreational films particularly suited for children and young people	
	- Other films of educational, scientific or cultural character	
4911	Other printed matter, including printed pictures and photographs:	
	- Other:	
4911 99	- - Other:	
ex 4911 99 90	- - - Other:	

CN code	Description	Beneficiary establishment or organizations
	- Microcards or other information storage media required in computerized information and documentation services of an educational, scientific or cultural character	All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods
	- Wall charts designed solely for demonstration and education	
ex 8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37:	
	- Of an educational, scientific or cultural character	
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for others uses:	
	- Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education	
	- Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae	
Various	Holograms for laser projection	
	Multi-media kits	
	Materials for programmed instructions, including materials in kit form with the corresponding printed materials	

B. Collector's pieces and works of art of an educational, scientific or cultural character

CN code	Description	Beneficiary establishment or organizations
Various	Collectors' pieces and works of art, not intended for sale	Galleries, museums and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods

ANNEX III

CN Code	Description
4911	Other printed matter, including printed pictures and photographs:
4911 10	- Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	- - Other:
	- In relief for the blind and partially sighted
4911 91	- Other:
	- - Pictures, prints and photographs:
	- - - Other:
ex 4911 91 91	- - - - Pictures and designs:
	- In relief for the blind and partially sighted
ex 4911 91 99	- - - - Photographs:
	- In relief for the blind and partially sighted
4911 99	- - Other:
ex 4911 99 90	- - - Other:
	- In relief for the blind and partially sighted

ANNESS IV

CN Code	Description
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card-stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:
	- Other paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:
ex 4802 52 00	- - Weighing 40 g/m^2 or more but not more than 150 g/m^2
	- Braille paper
4802 53	- - Weighing more but not more than 150 g/m^2
ex 4802 53 90	- - - Other:
	- Braille paper
4802 60	- Other paper and paperboard of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:
ex 4802 60 90	- Other:
	- Braille paper
4805	Uncoated paper and paperboard, in rolls or sheets
4805 60	- Other paper and paperboard, weighing 150 g/m^2 or more:
4805 60 90	- Other:
	- Braille paper

CN Code	Description
4805 70	- Other paper and paperboard, weighing more than 150 g/m^2 but less than 225 g/m^2:
ex 4805 70 90	- - Other:
	- Braille paper
4805 80	- Other paper and paperboard, weighing 225 g/m^2 or more:
ex 4805 80 90	- - Other:
	- Braille paper
4823	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:
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:
4823 59	- - Other:
ex 4823 59 90	- - Other:
	- Braille paper
ex 6602 00 00	Walking-sticks, seat-sticks, whips, riding-crops and the like:
	- White canes for the blind and partially sighted
ex 8469	Typewriters and word-processing machines:
	- Adapted for use by the blind and partially sighted
ex 8471	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:
	- Equipment for the mechanical production of braille and recorded material for the blind
ex 8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:
	- Record-players and cassette players specially designed or adapted for the blind and partially sighted
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:
	- Talking books
	- Magnetic tapes and cassettes for the production of Braille and talking books
9013	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:
ex 9013 80 00	- Other devices, appliances and instruments:
	Television enlargers for the blind and partially sighted

CN Code	Description
9021	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 90	- Other:
ex 9021 90 90	- - Other:
	- Electronic orientator and obstacle detector appliances for the blind and partially sighted
	- Television enlargers for the blind and partially sighted
	- Electronic reading machines for the blind and partially sighted
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:
ex 9023 00 90	- Other:
	- Teaching aids and apparatus specifically designed for the use of the blind and partially sighted
ex 9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101:
	- Braille watches with cases other than of precious metals
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:
9504 90	- Other:
ex 9504 90 90	- - Other:
	- Tables games and accessories specially adapted for the use of the blind and partially sighted
Various	All other articles specially designed for the education, scientific or cultural advancement of the blind and partially sighted

PART B

List of biological or chemical substances provided for in Article 60(1)(*b*) of Part A of this Schedule

Article 1

The list of biological or chemical substances eligible for admission with relief from import duty provided for in Article 60(1)(*b*) of Part A of this Schedule is set out in the Table below.

Table

Reference No	HS heading No	Description
	2845 90 90	Helium-3
	2845 90 90	(Oxygen- 18) Water
20273	2901 29 90	3-Methylpent-1-ene

Reference No	HS heading No	Description
20274	2901 29 90	4-Methylpent-1-ene
20275	2901 29 90	2-Methylpent-2-ene
20276	2901 29 90	3-Methylpent-2-ene
20277	2901 29 90	4-Methylpent-2-ene
25634	2902 19 10	P-Mentha-1 (7), 2-diene beta- Phellandrene
14769	2903 69 00	4,4'-Dibromobiphenyl
17305	2904 10 00	Ethyl methanesulphonate
14364	2923 90 00	Decamethonium bromide (INN)
20641	2926 90 90	1-Naphtonitrile
20642	2926 90 90	2-Naphtonitrile
22830	2936 21 00	Retinyl acetate
	3204	Orcoacid Sulphorhodamine G
21887	3507 90 00	Phosphoglucomutase

PART C

Provisions for the implementation of Articles 70 to 78 of Part A of this Schedule

Article 1

This Part lays down provisions for the implementation of Articles 70 to 78 of Part A of this Schedule.

CHAPTER I

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY INSTITUTIONS OR ORGANIZATIONS

TITLE I

GENERAL PROVISIONS

A. Obligations on the part of the institution or organization to which the articles are consigned

Article 2

1. The admission free of import duties of articles referred to in Articles 71 and 72(1) and (2) of Part A of this Schedule shall entail the following obligations on the part of the institution or organization to which they are consigned:

- to dispatch the articles in question directly to the declared place of destination,
- to account for them in its inventory,
- to use them exclusively for the purposes specified in the said Articles,
- to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

2. The head of the institution or organization to which the articles are consigned, or his authorized representative shall furnish the competent authorities

with a statement declaring that he is aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the preceding subparagraph be produced for each import, or for several imports or for all the imports to be carried out by the institution or organization to which the articles are consigned.

B. Provisions to be applied where the articles are lent, hired out or transferred

Article 3

1. Where the provisions of the first sentence of the second subparagraph of Article 77 (2) of Part A of this Schedule are applied, the institution or organization to which an article for the use of handicapped persons is lent, hired out or transferred shall, from the date of receipt of the article, comply with the same obligations as those set out in Article 2.

2. Where the institution or organization to which an article is lent, hired out or transferred is situated in a Member State other than that in which the institution or organization that lent, hired out or transferred the article is situated, upon the dispatch of such article the competent customs office of the Member State of dispatch shall issue a Control Copy T 5 in accordance with the rules laid down in Regulation (EEC) No 2823/87 in order to ensure that such article is put to a use entitling it to continue to qualify for admission free of import duties:

"Article for the handicapped: continuation of relief subject to compliance with the second subparagraph of Article 77(2) of Regulation (EEC) No 918/83".

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or accessories specifically for articles for the use of handicapped persons and to tools for the maintenance, control, calibration or repair of the said articles which have been admitted free of import duties under the second subparagraph of Articles 71 and 72(2) of Part A of this Schedule.

TITLE II

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF ARTICLES REFERRED TO IN THE FIRST SUBPARAGRAPH OF ARTICLE 71 OF PART A OF THIS SCHEDULE

Article 4

1. In order to obtain admission free of import duties of an article for the use of the blind in accordance with the first subparagraph of Article 71 of Part A of this Schedule, the head of the institution or organization to which the article is consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

Such application must be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

2. The competent authority of the Member State where the institution or organization to which the article is consigned is situated shall give a direct ruling on the application referred to in paragraph 1.

TITLE III

SPECIFIC PROVISIONS RELATING TO THE IMPORTATION FREE OF IMPORT DUTIES OF ARTICLES REFERRED TO IN ARTICLE 72(1) OF PART A OF THIS SCHEDULE

(*Article 5 omissis*)

Article 6

1. In order to obtain admission free of import duties of an article for the use of handicapped persons under the provisions of Article 72(1) of Part A of this Schedule the head of the institution or organization to which the article is consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

2. The application referred to in paragraph 1 shall contain the following information relating to the article in question:

(*a*) the precise trade description of the article used by the manufacturer, its presumed combined nomenclature classification and the objective technical characteristics indicating that it was specially designed for the education, employment or social advancement of handicapped persons;

(*b*) the name or business name and address of the manufacturer and, if applicable, of the supplier;

(*c*) the country of origin of the article;

(*d*) the place of destination of the article;

(*e*) the precise use for which the article is intended;

(*f*) the price of the article or its value for customs purposes;

(*g*) the quantity of the article in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the article shall be furnished with the application.

Article 7

The competent authority of the Member State in which is situated the institution or organization to which the articles are consigned shall take a direct decision on applications under Article 6.

(*Articles 8 - 9 omissis*)

Article 10

Authorizations for admission free of import duties shall be valid for a period of six months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

TITLE V

SPECIAL PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF SPARE PARTS, COMPONENTS, SPECIFIC ACCESSORIES OR TOOLS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 71 AND ARTICLE 72(2) OF PART A OF THIS SCHEDULE

Article 13

For the purposes of the second subparagraph of Articles 71 and 72(2) of Part

A of this Schedule, "specific accessories" means items specially designed for use with a specific article for the purpose of improving its performance and scope.

Article 14

In order to obtain admission free of import duties of spare parts, components specific accessories or tools under the second subparagraph of Article 71 or 72(2) of Part A of this Schedule, the head of the institution or organization to which the articles are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the institution or organization is situated.

This application must be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in the second subparagraph of Article 71 or in Article 72(2) of Part A of this Schedule are fulfilled.

Article 15

The competent authority of the Member State in which is situated the institution or organization to which such articles are consigned shall give a direct decision on applications under Article 14.

CHAPTER II

PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY BLIND PERSONS AND OTHER HANDICAPPED PERSONS

Article 16

Articles 4, 13, 14 and 15 shall apply *mutatis mutandis* to exemption from import duties of the articles referred to in the first and second subparagraphs of Article 71 of Part A of this Schedule imported by blind persons themselves for their own use.

Article 17

The following shall apply *mutatis mutandis* to exemption from import duties of articles imported by handicapped persons themselves for their own use:

- Article 6, 7 and 10 in the case of articles referred to in Article 72(1) of Part A of this Schedule,
- Articles 13, 14 and 15 in the case of articles referred to in Article 72(2) of Part A of this Schedule.

Article 18

The competent authorities may allow the application provided for in Articles 4 and 6 to be made in a simplified form, where it relates to items imported under the conditions referred to in Articles 16 and 17.

PART D

Provisions for the implementation of Articles 50 to 59b, 63a and 63b of Part A of this Schedule

Article 1

This Part lays down provisions for the implementation of Articles 50 to 59b, 63a and 63b of Part A of this Schedule.

TITLE I

GENERAL PROVISIONS

A. Obligations on the part of the establishment or organization to which the goods are consigned

Article 2

1. The admission free of import duties of educational, scientific and cultural materials referred to in Article 51, 52(1) and 53 of Part A of this Schedule, hereinafter referred to as "goods", shall entail the following obligations on the part of the establishment or organization to which the goods are consigned:

- to dispatch the goods in question directly to the declared place of destination,
- to account for them in its inventory,
- to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

In addition, in the case of goods referred to in Articles 52(1) and 53 of Part A of this Schedule, it shall entail the obligation on the part of the establishment or organization to which the goods are consigned to use the abovementioned goods exclusively for non-commercial purposes within the meaning of the second indent of Article 54 of Part A of this Schedule.

2. The head of the establishment or organization to which the goods are consigned, or his authorized representative, shall furnish the competent authorities with a statement declaring that he is aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the preceding subparagraph be produced for each import, or for several imports, or for all the imports to be carried out by the establishment or organization to which the goods are consigned.

B. Provisions to be applied where the goods are lent, hired out or transferred

Article 3

1. Where the provisions of the first subparagraph of Article 57(2) of Part A of this Schedule are applied, the establishment or organization to which goods are lent, hired out or transferred shall, from the date of receipt of the goods, comply with the same obligations as those set out in Article 2.

2. Where the establishment or organization to which the goods are lent, hired out or transferred is situated in a Member State other than that in which the establishment that lent, hired out or transferred the goods is situated, upon the dispatch of such goods the competent customs office of the Member State of dispatch shall issue a control Copy T 5 in accordance with the rules laid down in Regulation (EEC) No 2823/87 in order to ensure that such goods are put to a use entitling them to continue to qualify for admission free of import duties:

"UNESCO goods: continuation of relief subject to compliance with the first subparagraph of Article 57 (2) of Regulation (EEC) No 918/83".

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or specific accessories for scientific instruments or apparatus, and to tools for the maintenance, control, calibration or repair of scientific instruments or apparatus, which have been admitted free of

import duties under Article 53 of Part A of this Schedule.

TITLE II

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF EDUCATIONAL, SCIENTIFIC OR CULTURAL MATERIALS IN ACCORDANCE WITH ARTICLE 51 OF PART A OF THIS SCHEDULE

Article 4

In order to obtain admission free of import duties of goods in accordance with Article 51 of Part A of this Schedule, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

Such application must be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

TITLE III

SPECIFIC PROVISIONS RELATING TO THE IMPORTATION FREE OF IMPORT DUTIES OF SCIENTIFIC INSTRUMENTS AND APPARATUS UNDER ARTICLES 52 AND 54 OF PART A OF THIS SCHEDULE

Article 5

For the purposes of the first indent of Article 54 of Part A of this Schedule, the objective technical characteristics of a scientific instrument or apparatus shall be understood to mean those characteristics resulting from the construction of that instrument or apparatus or from adjustments to a standard instrument or apparatus which make it possible to obtain high-level performances above those normally required for industrial or commercial use.

Where it is not possible to establish clearly on the basics of its objective technical characteristics whether an instrument or apparatus is to be regarded as a scientific instrument or apparatus, reference shall be made to the use of the instrument or apparatus for which admission free of import duties is requested. If this examination shows that the instrument or apparatus in question is used for scientific purposes, it shall be deemed to be of a scientific nature.

Article 6

1. In order to obtain admission free of import duties of a scientific instrument or apparatus under the provisions of Article 52(1) of Part A of this Schedule, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

2. The application referred to in paragraph 1 must contain the following information relating to the instrument or apparatus in question:

(*a*) the precise trade description of the instrument or apparatus used by the manufacturer, its presumed combined nomenclature classification and the objective technical characteristics on the basis of which the instrument or apparatus is considered to be scientific;

(*b*) the name or business name and address of the manufacturer and, if available, of the supplier;

(*c*) the country of origin of the instrument or apparatus;

(*d*) the place where the instrument or apparatus is to be used;

(*e*) the precise use for which the instrument or apparatus is intended;

(*f*) the price of the instrument or apparatus or its value for customs purposes;

(*g*) the quantity of the instrument or apparatus in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the instrument or apparatus must be furnished with the application.

Article 7

The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision on applications under Article 6 in all cases.

Article 8

Authorizations for admission free of import duties shall be valid for a period of six months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

(*Articles 9 - 11 omissis*)

TITLE V

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF SPARE PARTS, COMPONENTS, SPECIFIC ACCESSORIES AND TOOLS UNDER ARTICLE 53 PART A OF THIS SCHEDULE

Article 12

For the purpose of Article 53(*a*) of Part A of this Schedule specific accessories means those articles specially designed for use with a specific scientific instrument or apparatus for the purpose of improving its performance and scope.

Article 13

In order to obtain admission free of import duties under Article 53 of Part A of this Schedule, either of spare parts, components or specific accessories, or of tools, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

This application must be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in Article 53 of Part A of this Schedule are fulfilled.

Article 14

The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision in respect of the application referred to in Article 13.

Article 15

The provisions of Article 8 shall apply to authorizations for admission free of import duties issued under Article 53 of Part A of this Schedule.

TITLE Va

SPECIAL PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF MEDICAL INSTRUMENTS OR APPARATUS UNDER ARTICLES 63a AND 63b OF PART A OF THIS SCHEDULE

Article 15a

1. In order to obtain admission free of import duties of instruments or apparatus under Articles 63a and 63b of Part A of this Schedule, the head of the establishment or organization to which the goods are consigned, or his authorized representative, must submit an application to the competent authority of the Member State in which the establishment or organization is situated.

2. The application referred to in paragraph 1 must contain the following information relating to the instrument or apparatus in question:

(*a*) the precise trade description of the instrument or apparatus used by the manufacturer, and its presumed classification in the combined nomenclature;

(*b*) the name or business name and address of the manufacturer and, if available, of the supplier;

(*c*) the country of origin of the instrument or apparatus;

(*d*) the place where the instrument or apparatus is to be used;

(*e*) the use which the instrument or apparatus is to be put.

3. In the case of a gift, the application shall also include:

(*a*) the name of business name and address of the donor;

(*b*) a declaration by the applicant to the effect that:

i. the donation of the instrument or apparatus in question does not conceal any commercial intent on the part of the donor;

ii. the donor is no way associated with the manufacturer of the instruments or apparatus whose duty-free admission is requested.

Article 15c

The competent authority of the Member State in which is situated the establishment or organization to which the goods are consigned shall take a direct decision on applications in all cases.

Article 15d

The provisions of Articles 15a and 15c shall apply *mutatis mutandis* to spare parts, components, specific accessories and tools to be used for the maintenance, checking, calibration or repair of instruments of apparatus admitted duty-free pursuant to Article 63a(2)(*a*) and (*b*) of Part A of this Schedule.

Article 15e

The provisions of Article 8 shall apply, *mutatis mutandis.*

TITLE VI

COMMUNICATION OF INFORMATION TO THE COMMISSION AND THE MEMBER STATES

Article 16

1. Each Member State shall send the Commission a list of the instruments, apparatus, spare parts, components, accessories and tools of which the price or the

value for customs purposes exceeds the equivalence of EUR 5000, when converted to Maltese currency at the time of importation, and in respect of which it has authorized or refused admission free of import duties under Articles 7, 14 or 15c.

The list shall give the precise trade description of the goods referred to in the first subparagraph and the eight-figure combined nomenclature code. It shall also include the name of the manufacturer or manufacturers, the country or countries of origin and the price or customs value of the goods concerned.

2. The lists referred to in paragraph 1 shall be sent during the first and third quarters of each year and shall contain particulars of those goods whose admission free of import duties has been authorized or refused during the preceding six months.

3. The Commission shall forward these lists to the other Member States.

(*Article 17 omissis*)

Article 18

In order to ensure the uniform application of Community provisions, the lists referred to in Article 16 shall be examined periodically by the Committee on Duty Free Arrangements.

TITLE VIa

SPECIFIC PROVISIONS RELATING TO THE ADMISSION FREE OF IMPORT DUTIES OF EQUIPMENT UNDER ARTICLES 59a AND 59b OF PART A OF THIS SCHEDULE

Article 18a

1. In order to obtain admission free of import duties of equipment under Articles 59a and 59b of Part A of this Schedule, the head of the scientific research establishment or organization based outside the Community or his authorized representative shall submit an application to the competent authority of the Member State in which the scientific research establishment or organization based in the Community is situated.

2. The application referred to in paragraph 1 shall contain the following information:

(*a*) a copy of the scientific cooperation agreement between research establishments situated in the Community and in third countries;

(*b*) the precise trade description of the equipment as well as the quantity and value thereof and, where appropriate, its presumed classification in the combined nomenclature;

(*c*) the country of origin and of consignment of the equipment;

(*d*) the place where the equipment is to be used;

(*e*) the use for which the equipment is intended and the duration of its use.

Article 18b

1. Where the competent authority of a Member State in which the establishment or organization based in the Community is situated receives an application for the admission free of import duties of equipment as defined by Article 59a of Part A of this Schedule, the application and related information shall be sent to the Commission so that it can be examined within the Committee on Duty-Free Arrangements before a decision is taken by the said competent authority.

For the purposes of this examination, additional information shall be sent to

the Commission on request.

2. The competent authority referred to in paragraph 1 shall inform the Commission of the decision it has taken concerning admission free of import duties.

Article 18c

The provisions of Article 8 shall apply *mutatis mutandis.*

PART E

Provisions for the implementation of Article 63c of Part A of this Schedule

Article 1

This Part lays down provisions for the implementation of Article 63c of Part A of this Schedule.

Article 2

The relief referred to in Article 63c of Part A of this Schedule shall apply only to consignments sent by the "WHO Collaborating Centre for Chemical Reference Substances" in Stockholm (Sweden) to consignees who are authorized by the competent national authorities to receive them duty free.

Article 3

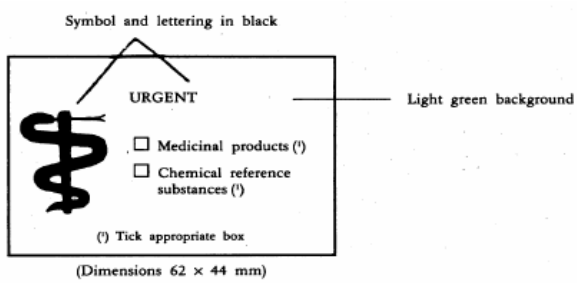
Relief from import duties for consignments referred to in Article 63c of this Schedule shall be conditional on the display, on packages containing reference substances, of:

- firstly, the stamp of the WHO Collaborating Centre referred to in Article 2 above,
- secondly, a label, a specimen of which is shown in the Annex to this Part, on which the box corresponding to chemical reference substances has been clearly marked with a tick.

Article 4

Relief shall extend to any special packaging which is essential to the transportation of chemical reference substances and to any requisite accessories which the consignments may contain.

ANNEX



(Dimensions 62 × 44 mm)

THIRD SCHEDULE

Substituted by: XIX.1999.10.

(Article 8)

Rules and Notes on Customs Valuation

Article 1

1. The customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to Malta adjusted in accordance with the provisions of Article 8, provided -

(*a*) that there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in Malta;

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(*b*) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;

(*c*) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 8; and

(*d*) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of paragraph 2 of this Article.

2. (*a*) In determining whether the transaction value is acceptable for the purposes of paragraph 1, the fact that the buyer and the seller are related within the meaning of Article 15 shall not in itself be grounds for regarding the transaction value as unacceptable. In such case the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the customs administration has grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer and he shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing.

(*b*) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with the provisions of paragraph 1 of this Article whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time -

(i) the transaction value in sales to unrelated buyers of identical or similar goods for export to Malta;

(ii) the customs value of identical or similar goods as determined under the provisions of Article 5;

(iii) the customs value of identical or similar goods as determined under the provisions of Article 6.

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 8 and costs incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(*c*) The tests set forth in paragraph 2(*b*) of this Article are to be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under the provisions of paragraph 2(*b*) of this Article.

Article 2

1. (*a*) If the customs value of the imported goods cannot be determined under the provisions of Article 1, the customs value shall be the transaction value of identical goods sold for export to Malta and imported at or about the same time as the goods being valued.

(*b*) In applying this Article, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

2. Where the costs and charges referred to in paragraph 2 of Article 8 are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

3. If, in applying this Article, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

Article 3

1. (*a*) If the customs value of the imported goods cannot be determined under the provisions of Articles 1 and 2, the customs value shall be the transaction value of similar goods sold for export to the same country of importation and exported at or about the same time as the goods being valued.

(*b*) In applying this Article, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of similar goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment

leads to an increase or a decrease in the value.

2. Where the costs and charges referred to in paragraph 2 of Article 8 are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

3. If, in applying this Article, more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

Article 4

If the Customs value of the imported goods cannot be determined under the provisions of Articles 1, 2 and 3, the customs value shall be determined under the provisions of Article 5 or, when the customs value cannot be determined under that Article, under the provisions of Article 6.

Article 5

1. (*a*) If the imported goods or identical or similar imported goods are sold in Malta in the condition as imported, the customs value of the imported goods under the provisions of this Article shall be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:

   (i) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in such country of imported goods of the same class or kind;

   (ii) the usual costs of transport and insurance and associated costs incurred in Malta;

   (iii) where appropriate, the costs and charges referred to in paragraph 2 of Article 8; and

   (iv) the customs duties and other national taxes payable in Malta by reason of the importation or sale of the goods.

   (*b*) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall, subject otherwise to the provisions of paragraph 1(*a*) of this Article, be based on the unit price at which the imported goods or identical or similar imported goods are sold in Malta in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of ninety days after such importation.

2. If neither the imported goods nor identical nor similar imported goods are sold in Malta in the condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Malta who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in paragraph 1 (*a*) of this Article.

Article 6

1. The customs value of imported goods under the provisions of this Article shall be based on a computed value. Computed value shall consist of the sum of:

(*a*) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(*b*) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Malta;

(*c*) the cost or value of all other expenses listed under paragraph 2 of Article 8.

2. No person not resident in Malta may be compelled to produce for examination, or to allow access to, any account or other record for the purposes of determining a computed value. However, information supplied by the producer of the goods for the purposes of determining the customs value under the provisions of this Article may be verified in another country by the authorities of Malta with the agreement of the producer and provided they give sufficient advance notice to the government of the country in question and the latter does not object to the investigation.

Article 7

1. If the customs value of the imported goods cannot be determined under the provisions of Articles 1 to 6, inclusive, the customs value shall be determined using reasonable means consistent with the principles and general provisions of the Agreement on Customs Valuation and of Article VII of the GATT 1994 and on the basis of data available in Malta.

2. No customs value shall be determined under the provisions of this Article on the basis of:

(*a*) the selling price in Malta of goods produced in such country;

(*b*) a system which provides for the acceptance for customs purposes of the higher of two alternative values;

(*c*) the price of goods on the domestic market of the country of exportation;

(*d*) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 6;

(*e*) the price of the goods for export to a country other than Malta;

(*f*) arbitrary or fictitious values.

3. If he so requests, the importer shall be informed in writing of the customs value determined under the provisions of this Article and the method used to determine such value.

Article 8

1. In determining the customs value under the provisions of Article 1, there shall be added to the price actually paid or payable for the imported goods:

(*a*) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods -

(i) commissions and brokerage, except buying commissions;

(ii) the cost of containers which are treated as being one for customs purposes with the goods in question;

(iii) the cost of packing whether for labour or materials;

(*b*) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable -

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods;

(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Malta and necessary for the production of the imported goods;

(*c*) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(*d*) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.

2. The following shall also be included in the customs value:

(*a*) the cost of transport of the imported goods to the port or place of importation;

(*b*) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and

(*c*) the cost of insurance.

3. Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

4. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

Article 9

Where the conversion of currency is necessary for the determination of the customs value, the rate of exchange to be used shall be that determined by the Central Bank of Malta and the relative provisions of article 12 of this Act shall apply.

Article 10

All information which is by nature confidential or which is provided on a confidential basis for the purposes of customs valuation shall be treated as strictly confidential by the authorities concerned who shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

Article 11

The notes at the Annex to this Schedule form an integral part of and are to be read and applied in conjunction with this Schedule.

Article 12

1. In this Schedule:

(*a*) "customs value of imported goods" means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods; and

(*b*) "produced" includes grown, manufactured and mined.

2. (*a*) In this Schedule "identical goods" means goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical.

(*b*) In this Schedule "similar goods" means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.

(*c*) The terms "identical goods" and "similar goods" do not include, as the case may be, goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 1 (*b*)(iv) of Article 8 because such elements were undertaken in Malta.

(*d*) Goods shall not be regarded as "identical goods" or "similar goods" unless they were produced in the same country as the goods being valued.

(*e*) Goods produced by a different person shall be taken into account only when there are no identical goods or similar goods, as the case may be, produced by the same person as the goods being valued.

3. In this Schedule "goods of the same class or kind" means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

4. For the purposes of this Schedule, persons shall be deemed to be related only if -

(*a*) they are officers or directors of one another's businesses;

(*b*) they are legally recognised partners in business;

(*c*) they are employer and employee;

(*d*) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them;

(*e*) one of them directly or indirectly controls the other;

(*f*) both of them are directly or indirectly controlled by a third person;

(*g*) together they directly or indirectly control a third person; or

(*h*) they are members of the same family.

Persons who are associated in business with one another in that one is the

sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Schedule if they fall within the criteria of paragraph 4 of this Article.

Article 13

Upon written request, the importer shall have the right to an explanation in writing from the customs administration of Malta as to how the customs value of his imported goods was determined.

Article 14

Nothing in this Schedule shall be construed as restricting or calling into question the rights of customs administrations to satisfy themselves as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes.

ANNEX

INTERPRETATIVE NOTES

General Note

Sequential Application of Valuation Methods

1. Articles 1 to 7, inclusive, define how the customs value of imported goods is to be determined under the provisions of this Schedule. The methods of valuation are set out in a sequential order of application. The primary method for customs valuation is defined in Article 1 and imported goods are to be valued in accordance with the provisions of this Article whenever the conditions prescribed therein are fulfilled.

2. Where the customs value cannot be determined under the provisions of Article 1, it is to be determined by proceeding sequentially through the succeeding Articles to the first such Article under which the customs value can be determined. Except as provided in Article 4, it is only when the customs value cannot be determined under the provisions of a particular Article that the provisions of the next Article in the sequence can be used.

3. If the importer does not request that the order of Articles 5 and 6 be reversed, the normal order of the sequence is to be followed. If the importer does so request but it then proves impossible to determine the customs value under the provisions of Article 6, the customs value is to be determined under the provisions of Article 5, if it can be so determined.

4. Where the customs value cannot be determined under the provisions of Articles 1 to 6, inclusive, it is to be determined under the provisions of Article 7.

Use of Generally Accepted Accounting Principles

1. "Generally accepted accounting principles" refers to the recognized consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures.

2. For the purposes of this Schedule, the customs administration shall utilize information prepared in a manner consistent with generally accepted accounting

principles in the country which is appropriate for the Article in question. For example, the determination of usual profit and general expenses under the provisions of Article 5 would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of Malta. On the other hand, the determination of usual profit and general expenses under the provisions of Article 6 would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of the country of production. As a further example, the determination of an element provided for in paragraph 1(*b*)(ii) of Article 8 undertaken in Malta would be carried out utilizing information in a manner consistent with the generally accepted accounting principles of that country.

Note to Article 1

Price Actually Paid or Payable

1. The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods. The payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments. Payment may be made directly or indirectly. An example of an indirect payment would be the settlement by the buyer, whether in whole or in part, of a debt owed by the seller.

2. Activities undertaken by the buyer on his own account, other than those for which an adjustment is provided in Article 8, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller. The costs of such activities shall not, therefore, be added to the price actually paid or payable in determining the customs value.

3. The customs value shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:

(*a*) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;

(*b*) the cost of transport after importation;

(*c*) duties and taxes of the country of importation.

The price actually paid or payable refers to the price for the imported goods. Thus the flow of dividends or other payments from the buyer to the seller that do not relate to the imported goods are not part of the customs value.

Paragraph 1(*a*)(iii)

Among restrictions which would not render a price actually paid or payable unacceptable are restrictions which do not substantially affect the value of the goods. An example of such restrictions would be the case where a seller requires a buyer of automobiles not to sell or exhibit them prior to a fixed date which represents the beginning of a model year.

Paragraph 1(*b*)

1. If the sale or price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued, the transaction value shall not be acceptable for customs purposes. Some examples of this include:

(*a*) the seller establishes the price of the imported goods on condition that the buyer will also buy other goods in specified quantities;

(*b*) the price of the imported goods is dependent upon the price or prices at

which the buyer of the imported goods sells other goods to the seller of the imported goods;

(*c*) the price is established on the basis of a form of payment extraneous to the imported goods, such as where the imported goods are semi-finished goods which have been provided by the seller on condition that he will receive a specified quantity of the finished goods.

2. However, conditions or considerations relating to the production or marketing of the imported goods shall not result in rejection of the transaction value. For example, the fact that the buyer furnishes the seller with engineering and plans undertaken in Malta shall not result in rejection of the transaction value for the purposes of Article I. Likewise, if the buyer undertakes on his own account, even though by agreement with the seller, activities relating to the marketing of the imported goods, the value of these activities is not part of the customs value nor shall such activities result in rejection of the transaction value.

Paragraph 2

1. Paragraphs 2(*a*) and 2(*b*) provide different means of establishing the acceptability of a transaction value.

2. Paragraph 2(*a*) provides that where the buyer and the seller are related, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the customs value provided that the relationship did not influence the price. It is not intended that there should be an examination of the circumstances in all cases where the buyer and the seller are related. Such examination will only be required where there are doubts about the acceptability of the price. Where the customs administration have no doubts about the acceptability of the price, it should be accepted without requesting further information from the importer. For example, the customs administration may have previously examined the relationship, or it may already have detailed information concerning the buyer and the seller, and may already be satisfied from such examination or information that the relationship did not influence the price.

3. Where the customs administration is unable to accept the transaction value without further inquiry, it should give the importer an opportunity to supply such further detailed information as may be necessary to enable it to examine the circumstances surrounding the sale. In this context, the customs administration should be prepared to examine relevant aspects of the transaction, including the way in which the buyer and seller organize their commercial relations and the way in which the price in question was arrived at, in order to determine whether the relationship influenced the price.

Where it can be shown that the buyer and seller, although related under the provisions of Article 15, buy from and sell to each other as if they were not related, this would demonstrate that the price had not been influenced by the relationship. As an example of this, if the price had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way the seller settles prices for sales to buyers who are not related to him, this would demonstrate that the price had not been influenced by the relationship. As a further example, where it is shown that the price is adequate to ensure recovery of all costs plus a profit which is representative of the firm's overall profit realized over a representative period of time (e.g. on an annual basis) in sales of goods of the same class or kind, this would demonstrate that the price had not been influenced.

4. Paragraph 2(*b*) provides an opportunity for the importer to demonstrate that the transaction value closely approximates to a "test" value previously accepted by

the customs administration and is therefore acceptable under the provisions of Article 1. Where a test under paragraph 2(*b*) is met, it is not necessary to examine the question of influence under paragraph 2(*a*). If the customs administration has already sufficient information to be satisfied, without further detailed inquiries, that one of the tests provided in paragraph 2(*b*) has been met, there is no reason for it to require the importer to demonstrate that the test can be met. In paragraph 2(*b*) the term "unrelated buyers" means buyers who are not related to the seller in any particular case.

Paragraph 2(*b*)

A number of factors must be taken into consideration in determining whether one value "closely approximates" to another value. These factors include the nature of the imported goods, the nature of the industry itself, the season in which the goods are imported, and, whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply a uniform standard such as a fixed percentage, in each case. For example, a small difference in value in a case involving one type of goods could be unacceptable while a large difference in a case involving another type of goods might be acceptable in determining whether the transaction value closely approximates to the "test" values set forth in paragraph 2(*b*) of Article 1.

Note to Article 2

1. In applying Article 2, the customs administration shall, wherever possible, use a sale of identical goods at the same commercial level and in substantially the same quantities as the goods being valued. Where no such sale is found, a sale of identical goods that takes place under any one of the following three conditions may be used:

(*a*) a sale at the same commercial level but in different quantities;

(*b*) a sale at a different commercial level but in substantially the same quantities; or

(*c*) a sale at a different commercial level and in different quantities.

Having found a sale under any one of these three conditions adjustments will then be made, as the case may be, for:

a. quantity factors only;

b. commercial level factors only; or

c. both commercial level and quantity factors.

3. The expression "and/or" allows the flexibility to use the sales and make the necessary adjustments in any one of the three conditions described above.

4. For the purposes of Article 2, the transaction value of identical imported goods means a customs value, adjusted as provided for in paragraphs 1(*b*) and 2 of this Article, which has already been accepted under Article 1.

5. A condition for adjustment because of different commercial levels or different quantities is that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustments, e.g. valid price lists containing prices referring to different levels or different quantities.

As an example of this, if the imported goods being valued consist of a shipment of 10 units and the only identical imported goods for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants

quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of 10 units. This does not require that a sale had to have been made in quantities of 10 as long as the price list has been established as being *bona fide* through sales at other quantities. In the absence of such an objective measure, however, the determination of a customs value under the provisions of Article 2 is not appropriate.

Note to Article 3

1. In applying Article 3, the customs administration shall, wherever possible, use a sale of similar goods at the same commercial level and in substantially the same quantities as the goods being valued. Where no such sale is found, a sale of similar goods that takes place under any one of the following three conditions may be used:

(*a*) a sale at the same commercial level but in different quantities;

(*b*) a sale at a different commercial level but in substantially the same quantities; or

(*c*) a sale at a different commercial level and in different quantities.

2. Having found a sale under any one of these three conditions adjustments will then be made, as the case may be, for:

(*a*) quantity factors only;

(*b*) commercial level factors only; or

(*c*) both commercial level and quantity factors.

3. The expression "and/or" allows the flexibility to use the sales and make the necessary adjustments in any one of the three conditions described above.

4. For the purpose of Article 3, the transaction value of similar imported goods means a customs value, adjusted as provided for in paragraphs 1(*b*) and 2 of this Article, which has already been accepted under Article 1.

5. A condition for adjustment because of different commercial levels or different quantities is that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment, e.g. valid price lists containing prices referring to different levels or different quantities.

As an example of this, if the imported goods being valued consist of a shipment of 10 units and the only similar imported goods for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of 10 units. This does not require that a sale had to have been made in quantities of 10 as long as the price list has been established as being *bona fide* through sales at other quantities. In the absence of such an objective measure, however, the determination of a customs value under the provisions of Article 3 is not appropriate.

Note to Article 5

1. The term "unit price at which ... goods are sold in the greatest aggregate quantity" means the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

2. As an example of this, goods are sold from a price list which grants favourable unit prices for purchases made in larger quantities.

Sale quantity	Unit price	Number of sales	Total quantity sold at each price
1-10 units	100	10 sales of 5 units	
		5 sales of 3 units	65
11-25 units	95	5 sales of 11 units	55
over 25 units	90	1 sale of 30 units	
		1 sale of 50 units	80

The greatest number of units sold at a price is 80; therefore, the unit price in the greatest aggregate quantity is 90.

3. As another example of this, two sales occur. In the first sale 500 units are sold at a price of 95 currency units each. In the second sale 400 units are sold at a price of 90 currency units each. In this example, the greatest number of units sold at a particular price is 500; therefore, the unit price in the greatest aggregate quantity is 95.

4. A third example would be the following situation where various quantities are sold at various prices.

(*a*) Sales

Sale quantity	Unit price
40 units	100
30 units	90
15 units	100
50 units	95
25 units	105
35 units	90
5 units	100

(*b*) Totals

Total quantity sold	Unit price
65	90
50	95
60	100
25	105

In this example, the greatest number of units sold at a particular price is 65; therefore, the unit price in the greatest aggregate quantity is 90.

5. Any sale in the importing country, as described in paragraph 1 above, to a person who supplies directly or indirectly free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in paragraph 1(*b*) of Article 8, should not be taken into account in establishing the unit price for the purposes of Article 5.

6. It should be noted that "profit and general expenses" referred to in paragraph 1 of Article 5 should be taken as a whole. The figure for the purposes of this deduction should be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtained in sales in Malta of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer.

7. The "general expenses" include the direct and indirect costs of marketing the goods in question.

8. Local taxes payable by reason of the sale of the goods for which a deduction is not made under the provisions of paragraph 1(*a*)(iv) of Article 5 shall be deducted under the provisions of paragraph 1(*a*)(i) of Article 5.

9. In determining either the commissions or the usual profits and general expenses under the provisions of paragraph 1 of Article 5, the question whether certain goods are "of the same class or kind" as other goods must be determined on a case-by-case basis by reference to the circumstances involved. Sales in Malta of the narrowest group or range of imported goods of the same class or kind, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of Article 5, "goods of the same class or kind" includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

10. For the purposes of paragraph 1(*b*) of Article 5, the "earliest date" shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

11. Where the method in paragraph 2 of Article 5 is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction, and other industry practices would form the basis of the calculations.

12. It is recognized that the method of valuation provided for in paragraph 2 of Article 5 would normally not be applicable when, as a result of the further processing, the imported goods lose their identity. However, there can be instances where, although the identity of the imported goods is lost, the value added by the processing can be determined accurately without unreasonable difficulty. On the other hand, there can also be instances where the imported goods maintain their identity but form such a minor element in the goods sold in Malta that the use of this valuation method would be unjustified. In view of the above, each situation of this type must be considered on a case-by-case basis.

Note to Article 6

1. As a general rule, customs value is determined under this Schedule on the basis of information readily available in Malta. In order to determine a computed value, however, it may be necessary to examine the costs of producing the goods being valued and other information which has to be obtained from outside Malta. Furthermore, in most cases the producer of the goods will be outside the jurisdiction of the authorities of Malta. The use of the computed value method will generally be limited to those cases where the buyer and seller are related, and the producer is prepared to supply to the authorities of Malta the necessary costings and to provide facilities for any subsequent verification which may be necessary.

2. The "cost or value" referred to in paragraph 1(*a*) of Article 6 is to be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer. It is to be based upon the commercial accounts of the producer, provided that such accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced.

3. The "cost or value" shall include the cost of elements specified in paragraphs 1(*a*)(ii) and (iii) of Article 8. It shall also include the value, apportioned as appropriate under the provisions of the relevant note to Article 8, of any element specified in paragraph 1(*b*) of Article 8 which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported

goods. The value of the elements specified in paragraph 1(*b*)(iv) of Article 8 which are undertaken in Malta shall be included only to the extent that such elements are charged to the producer. It is to be understood that no cost or value of the elements referred to in this paragraph shall be counted twice in determining the computed value.

4. The "amount for profit and general expenses" referred to in paragraph 1(*b*) of Article 6 is to be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Malta.

5. It should be noted in this context that the "amount for profit and general expenses" has to be taken as a whole. It follows that if, in any particular case, the producer's profit figure is low and his general expenses are high, his profit and general expenses taken together may nevertheless be consistent with that usually reflected in sales of goods of the same class or kind. Such a situation might occur, for example, if a product were being launched in Malta and the producer accepted a nil or low profit to offset high general expenses associated with the launch. Where the producer can demonstrate that he is taking a low profit on his sales of the imported goods because of particular commercial circumstances, his actual profit figures should be taken into account provided that he has valid commercial reasons to justify them and his pricing policy reflects usual pricing policies in the branch of industry concerned. Such a situation might occur, for example, where producers have been forced to lower prices temporarily because of an unforeseeable drop in demand, or where they sell goods to complement a range of goods being produced in Malta and accept a low profit to maintain competitivity. Where the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Malta, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods.

6. Where information other than that supplied by or on behalf of the producer is used for the purposes of determining a computed value, the authorities of the importing country shall inform the importer, if the latter so requests, of the source of such information, the data used and the calculations based upon such data, subject to the provisions of Article 10.

7. The "general expenses" referred to in paragraph 1(*b*) of Article 6 covers the direct and indirect costs of producing and selling the goods for export which are not included under paragraph 1(*a*) of Article 6.

8. Whether certain goods are "of the same class or kind" as other goods must be determined on a case-by-case basis with reference to the circumstances involved. In determining the usual profits and general expenses under the provisions of Article 6, sales for export to Malta of the narrowest group or range of goods, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of Article 6, "goods of the same class or kind" must be from the same country as the goods being valued.

Note to Article 7

1. Customs values determined under the provisions of Article 7 should, to the greatest extent possible, be based on previously determined customs values.

2. The methods of valuation to be employed under Article 7 should be those laid down in Articles 1 to 6, inclusive, but a reasonable flexibility in the application

of such methods would be in conformity with the aims and provisions of Article 7.

3. Some examples of reasonable flexibility are as follows:

a. Identical goods - the requirement that the identical goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of identical imported goods already determined under the provisions of Articles 5 and 6 could be used.

b. Similar goods - the requirement that the similar goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of similar imported goods already determined under the provisions of Articles 5 and 6 could be used.

c. Deductive method - the requirement that the goods shall have been sold in the "condition as imported" in paragraph 1(*a*) of Article 5 could be flexibly interpreted; the "ninety days" requirement could be administered flexibly.

Note to Article 8

Paragraph 1(*a*)(i)

The term "buying commissions" means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

Paragraph 1(*b*)(ii)

1. There are two factors involved in the apportionment of the elements specified in paragraph 1(*b*)(ii) of Article 8 to the imported goods - the value of the element itself and the way in which that value is to be apportioned to the imported goods. The apportionment of these elements should be made in a reasonable manner appropriate to the circumstances and in accordance with generally accepted accounting principles.

2. Concerning the value of the element, if the importer acquires the element from a seller not related to him at a given cost, the value of the element is that cost. If the element was produced by the importer or by a person related to him, its value would be the cost of producing it. If the element had been previously used by the importer, regardless of whether it had been acquired or produced by such importer, the original cost of acquisition or production would have to be adjusted downward to reflect its use in order to arrive at the value of the element.

3. Once a value has been determined for the element, it is necessary to apportion that value to the imported goods. Various possibilities exist. For example, the value might be apportioned to the first shipment if the importer wishes to pay duty on the entire value at one time. As another example, the importer may request that the value be apportioned over the number of units produced up to the time of the first shipment. As a further example, he may request that the value be apportioned over the entire anticipated production where contracts or firm commitments exist for that production. The method of apportionment used will depend upon the documentation provided by the importer.

4. As an illustration of the above, an importer provides the producer with a

mould to be used in the production of the imported goods and contracts with him to buy 10,000 units. By the time of arrival of the first shipment of 1,000 units, the producer has already produced 4,000 units. The importer may request the customs administration to apportion the value of the mould over 1,000 units, 4,000 units or 10,000 units.

Paragraph 1(*b*)(iv)

1. Additions for the elements specified in paragraph 1 (*b*)(iv) of Article 8 should be based on objective and quantifiable data. In order to minimize the burden for both the importer and customs administration in determining the values to be added, data readily available in the buyer's commercial record system should be used in so far as possible.

2. For those elements supplied by the buyer which were purchased or leased by the buyer, the addition would be the cost of the purchase or the lease. No addition shall be made for those elements available in the public domain, other than the cost of obtaining copies of them.

3. The ease with which it may be possible to calculate the values to be added will depend on a particular firm's structure and management practice, as well as its accounting methods.

4. For example, it is possible that a firm which imports a variety of products from several countries maintains the records of its design centre outside Malta in such a way as to show accurately the costs attributable to a given product. In such cases, a direct adjustment may appropriately be made under the provisions of Article 8.

5. In another case, a firm may carry the cost of the design centre outside Malta as a general overhead expense without allocation to specific products. In this instance, an appropriate adjustment could be made under the provisions of Article 8 with respect to the imported goods by apportioning total design centre costs over total production benefiting from the design centre and adding such apportioned cost on a unit basis to imports.

6. Variations in the above circumstances will, of course, require different factors to be considered in determining the proper method of allocation.

7. In cases where the production of the element in question involves a number of countries and over a period of time, the adjustment should be limited to the value actually added to that element outside Malta.

Paragraph 1(*c*)

1. The royalties and licence fees referred to in paragraph 1(*c*) of Article 8 may include, among other things, payments in respect to patents, trade marks and copyrights. However, the charges for the right to reproduce the imported goods in Malta shall not be added to the price actually paid or payable for the imported goods in determining the customs value.

2. Payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Malta of the imported goods.

Paragraph 3

Where objective and quantifiable data do not exist with regard to the additions required to be made under the provisions of Article 8, the transaction value

cannot be determined under the provisions of Article 1. As an illustration of this, a royalty is paid on the basis of the price in a sale in the importing country of a litre of a particular product that was imported by the kilogram and made up into a solution after importation. If the royalty is based partially on the imported goods and partially on other factors which have nothing to do with the imported goods (such as when the imported goods are mixed with domestic ingredients and are no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the buyer and the seller), it would be inappropriate to attempt to make an addition for the royalty. However, if the amount of this royalty is based only on the imported goods and can be readily quantified, an addition to the price actually paid or payable can be made.

Note to Article 12

Paragraph 4

For the purposes of this Article, the term "persons" includes legal person, where appropriate.

Paragraph 4(*e*)

For the purposes of this Schedule, one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.

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FOURTH SCHEDULE

(Article 36A)

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TITLE I

GENERAL PROVISIONS

CHAPTER 1

SCOPE AND BASIC DEFINITIONS

Article 1

Customs rules shall consist of this Code and the provisions of regulations made under article 36A(2) of the Import Duties Act to implement them. The Code shall apply, without prejudice to special provisions laid down in other fields to trade between Malta and other countries.

Article 2

Customs rules shall apply uniformly throughout the customs territory of Malta.

Article 3

The term "Malta" and the term "customs territory of Malta" shall comprise the land territory of Malta, its territorial waters and the airspace above it.

Article 4

For the purposes of this Code, the following definitions shall apply:

(1) "Person" means:

- a natural person,

- a legal person,

- where the possibility is provided for under the articles in force, an association of persons recognized as having the capacity to perform legal acts but lacking the legal status of a legal person.

(2) "Persons established in Malta"" means:

- in the case of a natural person, any person who is normally resident here,

- in the case of a legal person or an association of persons, any person that has in Malta its registered office, central headquarters or a permanent business establishment.

(3) "Customs authorities" means the authorities responsible inter alia for applying customs rules.

(4) "Customs office" means any office at which all or some of the formalities laid down by customs rules may be completed.

(5) "Decision" means any official act by the customs authorities pertaining to customs rules giving a ruling on a particular case, such act having legal effects on one or more specific or identifiable persons; this term covers inter alia binding information within the meaning of Article 12.

(6) "Customs status" means the status of goods as Maltese or non-Maltese goods.

(7) "Maltese goods" means goods:

- wholly obtained in Malta under the conditions referred to in Article 23 and not incorporating goods imported from countries or territories not forming part of the customs territory of Malta,

- imported from countries or territories not forming part of the customs

territory of Malta which have been released for free circulation,

- obtained or produced in the customs territory of Malta, either from goods referred to in the second indent alone or from goods referred to in first and second indents.

(8) "Non-Maltese goods" means goods other than those referred to in subparagraph 7.

Without prejudice to Articles 163 and 164, Maltese goods shall lose their status as such when they are actually removed from the customs territory of Malta.

(9) "Customs debt" means the obligation on a person to pay the amount of the import duties (customs debt on importation) or export duties (customs debt on exportation) which apply to specific goods under the provisions in force in Malta.

(10) "Import duties" means customs duties and charges having an effect equivalent to customs duties payable on the importation of goods,

(11) "Export duties" means:

- customs duties and charges having an effect equivalent to customs duties payable on the exportation of goods.

(12) "Debtor" means any person liable for payment of a customs debt.

(13) "Supervision by the customs authorities" means action taken in general by those authorities with a view to ensuring that customs rules and, where appropriate, other provisions applicable to goods subject to customs supervision are observed.

(14) "Control by the customs authorities" means the performance of specific acts such as examining goods, verifying the existence and authenticity of documents, examining the accounts of undertakings and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official inquiries and other similar acts with a view to ensuring that customs rules and, where appropriate, other provisions applicable to goods subject to customs supervision are observed.

(15) "Customs-approved treatment or use of goods" means:

(a) the placing of goods under a customs procedure;

(b) their entry into a free zone or free warehouse;

(c) their re-exportation from Malta;

(d) their destruction;

(e) their abandonment to the Government.

(16) "Customs procedure" means:

(a) release for free circulation;

(b) transit;

(c) customs warehousing;

(d) inward processing;

(e) processing under customs control;

(f) temporary admission;

(g) outward processing;

(h) exportation.

(17)"Customs declaration" means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure.

(18) "Declarant" means the person making the customs declaration in his own name or the person in whose name a customs declaration is made.

(19) "Presentation of goods to customs" means the notification to the customs authorities, in the manner laid down, of the arrival of goods at the customs office or at any other place designated or approved by the customs authorities.

(20) "Release of goods" means the act whereby the customs authorities make goods available for the purposes stipulated by the customs procedure under which they are placed.

(21) "Holder of the procedure" means the person on whose behalf the customs declaration was made or the person to whom the rights and obligations of the abovementioned person in respect of a customs procedure have been transferred.

(22) "Holder of the authorization" means the person to whom an authorization has been granted.

(23) "Provisions in force" means provisions applicable in Malta.

(24) "Commissioner" means the Commissioner for Tax and Customs, and includes any other person having an express or implied authority to act for the said Commissioner in carrying out the provisions of this Code.

(25)"the Community" means the European Community established by the Treaty establishing the European Economic Community done at Rome on 25 March, 1957, as amended by the Single European Act of 1986 and the Treaty on European Union done at Maastricht on 7 February, 1992 and Amsterdam Treaty done in Amsterdam on 16 and 17 June, 1997, and whose members are Belgium, Denmark, the Federal Republic of Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Portugal, Finland, Sweden and the United Kingdom of Great Britain and Northern Ireland, and other States which may become members thereof and to which an agreement between the European Community and Malta applies, and for the purposes

of any agreement between the European Community and Malta, such other countries to which that agreement applies.

(26) "Minister" means Minister responsible for Customs.

CHAPTER 2

SUNDRY GENERAL PROVISIONS RELATING IN PARTICULAR TO THE RIGHTS AND OBLIGATIONS OF PERSONS WITH REGARD TO CUSTOMS ARTICLES

Section 1

Right of representation

Article 5

1. Under the conditions set out in Article 64 (2) and subject to the provisions adopted within the framework of Article 243(2)(b), any person may appoint a representative in his dealings with the customs authorities to perform the acts and formalities laid down by customs articles.

2. Such representation may be:

- direct, in which case the representative shall act in the name of and on behalf of another person, or

- indirect, in which case the representatives shall act in his own name but on behalf of another person.

The Commissioner may restrict the right to make customs declarations:

- by direct representation, or

- by indirect representation,

so that the representative must be a customs agent carrying on his business in Malta.

3. Save in the cases referred to in Article 64 (2) (b)and (3), a representative must be established in Malta.

4. A representative must state that he is acting on behalf of the person represented, specify whether the representation is direct or indirect and be empowered to act as a representative.

A person who fails to state that he is acting in the name of or on behalf of another person or who states that he is acting in the name of or on behalf of another person without being empowered to do so shall be deemed to be acting in his own name and on his own behalf.

5. The Commissioner may require any person stating that he is acting in the name of or on behalf of another person to produce evidence of his powers to act as a

representative.

Section 2

Decisions relating to the application of customs articles

Article 6

1. Where a person requests that the customs authorities take a decision relating to the application of customs articles that person shall supply all the information and documents required by those authorities in order to take a decision.

2. Such decision shall be taken and notified to the applicant at the earliest opportunity.

Where a request for a decision is made in writing, the decision shall be made within a period laid down in accordance with the existing provisions, starting on the date on which the said request is received by the Commissioner. Such a decision must be notified in writing to the applicant.

However, that period may be exceeded where the Commissioner is unable to comply with it. In that case, the said Commissioner shall so inform the applicant before the expiry of the abovementioned period, stating the grounds which justify exceeding it and indicating the further period of time which he considers necessary in order to give a ruling on the request.

3. Decisions adopted by the Commissioner in writing which either reject requests or are detrimental to the persons to whom they are addressed shall set out the grounds on which they are based. They shall refer to the right of appeal provided for in Article 243.

4. Provision may be made for the first sentence of paragraph 3 to apply likewise to other decisions.

Article 7

Save in the cases provided for in the second subparagraph of Article 244, decisions adopted shall be immediately enforceable by the Commissioner.

Article 8

1. A decision favourable to the person concerned shall be annulled if it was issued on the basis of incorrect or incomplete information and:

- the applicant knew or should reasonably have known that the information was incorrect or incomplete, and

- such decision could not have been taken on the basis of correct or complete information.

2. The persons to whom the decision was addressed shall be notified of its annulment.

3. Annulment shall take effect from the date on which the annulled decision was taken.

Article 9

1. A decision favourable to the person concerned, shall be revoked or amended where, in cases other than those referred to in Article 8, one or more of the conditions laid down for its issue were not or are no longer fulfilled.

2. A decision favourable to the person concerned may be revoked where the person to whom it is addressed fails to fulfil an obligation imposed on him under that decision.

3. The person to whom the decision is addressed shall be notified of its revocation or amendment.

4. The revocation or amendment of the decision shall take effect from the date of notification. However, in exceptional cases where the legitimate interests of the person to whom the decision is addressed so require, the Commissioner may defer the date when revocation or amendment takes effect.

Article 10

Articles 8 and 9 shall be without prejudice to national rules which stipulate that decisions are invalid or become null and void for reasons unconnected with customs legislation.

Section 3

Information

Article 11

1. Any person may request information concerning the application of customs legislation from the customs authorities.

Such a request may be refused where it does not relate to an import or export operation actually envisaged.

2. The information shall be supplied to the applicant free of charge.

3. However, where special costs are incurred by the customs authorities, in particular as a result of analyses or expert reports on goods, or the return of the goods to the applicant, he may be charged the relevant amount.

Article 12

1. The Commissioner shall issue Binding Tariff Information or Binding Origin Information on written request submitted by the applicant on the appropriate form. A separate application form shall be used for each product for which a Binding Tariff Information or a Binding Origin Information is requested.

2. The information shall be communicated in writing to the applicant as soon as possible but not later than three months from the date of the application.

3. Binding Tariff Information or Binding Origin Information shall be binding on the Customs authorities with regard to the holder of the information only in respect of the tariff classification or determination of the origin of goods.

4. Binding Tariff Information or Binding Origin Information shall be binding on the Customs authorities only for goods on which Customs formalities are completed after the date on which the information was supplied by them. In matters of origin, the formalities in question shall be those relating to the application of Articles 22 and 27. The information thus supplied will not impose any obligations on the Customs authorities with respect to customs formalities completed before the said date.

5. The holder of such information must prove that:

- for tariff purposes the goods imported correspond to those described in the Binding Tariff Information in every respect.

- for origin purposes the goods concerned and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the Binding Origin Information.

6. Binding Information shall be valid for a period of six years in the case of tariffs and three years in the case of origin from the date of issue. By way of derogation from Article 8, it shall be annulled where it is based on inaccurate or incomplete information from the applicant.

7. Binding Information shall cease to be valid:

- in the case of tariff information:

(a) where a regulation is adopted and the information no longer conforms to the law laid down thereby;

(b) where it is no longer compatible with the interpretation of the Harmonised Commodity Description and Coding System (HS) or by reason of a classification opinion or an amendment to the Explanatory Notes to the HS adopted by the World Customs Organisation established in 1952 under the name "the Customs Cooperation Council".

In cases (a) and (b) the date on which Binding Tariff Classification Information ceases to be valid shall be the date of publication of the said measures;

(c) where the holder is notified of its withdrawal, revocation and amendment because of further details that have been obtained and which affect such Binding Pre-entry Classification Information.

- in the case of origin information:

(a) where a regulation is adopted or an agreement is concluded by Malta and the information no longer conforms to the law thereby laid down;

(b) where it is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the explanatory notes or an origin opinion adopted for the interpretation of that Agreement.

In cases (a) and (b) the date on which Binding Origin Information ceases to be valid shall be the date of publication of the said measures.

(c) where it is revoked or amended in accordance with Article 9, provided that the holder has been informed in advance.

8. The holder of Binding Tariff Information which ceases to be valid pursuant to paragraph 7 items (a) and (b) may still use that information for a period of six months from the date of the publication or notification provided that he concluded a binding contract for the purchase of the goods in question, on the basis of the Binding Tariff Information issued before that tariff classification measure was adopted. The Customs authorities may extend the period of six months whenever it is felt that it is necessary and just to enable the holder to complete binding contracts entered into on the basis of the Binding Information.

9. The classification or determination of origin in a Binding information may be applied, on the conditions laid down in paragraph 8, only for the purpose of completing import or export documents.

10. Binding Information is provided free of charge. However, where costs are incurred by the Department of Customs in analysis or obtaining expert advice, these costs shall be charged to the applicant.

Article 13

The Commissioner may, in accordance with the conditions laid down by the provisions in force, carry out all the controls he deems necessary to ensure that customs legislation is correctly applied.

Article 14

For the purposes of applying customs legislation, any person directly or indirectly involved in the operations concerned for the purposes of trade in goods shall provide the Commissioner with all the requisite documents and information, irrespective of the medium used, and all the requisite assistance at his request and by any time limit prescribed.

Article 15

All information which is by nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. It shall not be disclosed by the Commissioner without the express permission of the person or authority providing it; the communication of information shall be permitted where the Commissioner may be obliged or authorized to do so pursuant to the provisions in force, particularly in respect of data protection, or in connection with legal proceedings.

Article 16

The persons concerned shall keep the documents referred to in Article 14 for the purposes of control by the Commissioner, for the period laid down in the provisions in force and for at least six calendar years, irrespective of the medium used. That period shall run from the end of the year in which:

(a) in the case of goods released for free circulation in circumstances other than those referred to in (b) or goods declared for export, from the end of the year in which the declarations for release for free circulation or export are accepted;

(b) in the case of goods released for free circulation at a reduced or zero rate of import duty on account of their end-use, from the end of the year in which they cease to be subject to customs supervision;

(c) in the case of goods placed under another customs procedure, from the end of the year in which the customs procedure concerned is completed;

(d) in the case of goods placed in a free zone or free warehouse, from the end of the year on which they leave the undertaking concerned.

Without prejudice to the provisions of Article 221 (3), second sentence, where a check carried out by the customs authorities in respect of a customs debt shows that the relevant entry in the accounts has to be corrected, the documents shall be kept beyond the time limit provided for in the first paragraph for a period sufficient to permit the correction to be made and checked.

Article 17

Where a period, date or time limit is laid down pursuant to customs legislation for the purpose of applying legislation, such period shall not be extended and such date or time limit shall not be deferred unless specific provision is made in the legislation concerned.

Article 18

The value of the euro to be applied within the framework of customs legislation shall be the opening rate of exchange for Friday of every week. This rate shall apply during a continuous period of seven days beginning on the next following Monday, but when Friday's opening rate of exchange differs from a subsequent rate by three per centum or more the later rate shall apply for the remainder of that period:

Provided that if at any time the Central Bank does not issue a rate of exchange on any day when such rate is normally issued, the Commissioner may suspend the assessment of the value of the goods until such rate is so issued.

Without prejudice to the provisions of the proviso to the preceding subsection, where the rate of exchange is not issued by the Central Bank of Malta on a Friday, the assessments of values for the period of seven days beginning on the next following Monday shall be determined on the rate of exchange first fixed by the Central Bank of

Malta after that Friday, and where on the Monday immediately following the Friday on which the Central Bank of Malta has not issued such rate, a rate of exchange is still not issued, the Commissioner may continue to assess the value of the goods in accordance with the rate applicable for the previous week or suspend the assessment of the value of the goods until a rate is so issued.

Provided that when the said rate of exchange differs from a subsequent rate by three per centum or more, the later rate shall apply for the remainder of the period.

Article 19

The Minister shall determine in which cases and under which conditions the application of customs legislation may be simplified.

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT DUTIES OR EXPORT DUTIES AND THE OTHER MEASURES PRESCRIBED IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 1

CUSTOMS TARIFF AND TARIFF CLASSIFICATION OF GOODS

Article 20

1. Duties legally owed where a customs debt is incurred shall be based on the Customs Tariff of Malta that comprises:

a. the harmonized system nomenclature;

b. the national subdivisions to that nomenclature;

c. the notes, articles and other provisions contained in the Customs Tariff of Malta.

2. The other measures prescribed by national provisions governing specific fields relating to trade in goods shall, where appropriate, be applied according to the tariff classification of those goods.

3. The notes, articles and other provisions contained in the Customs Tariff shall form an integral part thereof, and the said Tariff shall be read, construed and applied in accordance with the notes, articles and provisions aforesaid.

4. There shall be levied and collected by the Commissioner on account of the Government the import duties shown in the "Import Duty" Column of the Customs Tariff upon all goods chargeable with such duties and enumerated in the first column of the said Tariff, which are grown, produced or manufactured in countries, other than those in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta.

5. The import duties shown in the "Import Duty" Column shall not apply to goods which are grown, produced or manufactured in the Community and which shall be imported into Malta or taken out of bond for use or consumption in Malta provided that such goods satisfy the articles of origin as in force from time to time in accordance with any agreement between the Government of Malta and the Community;

6. Notwithstanding anything contained in subsection (4) and (5) of this article, the Commissioner may, with the concurrence of the importer, apply a flat rate of ten per cent import duty on goods of a non-commercial nature received by individual persons in consignments where the value of such goods does not exceed one hundred and sixteen euro and forty-seven cents, and on goods of a non-commercial nature imported by travellers in their luggage where the value of such goods does not exceed two hundred and thirty-two euro and ninety-four cents, in either case being goods other than spirits, tobacco or tobacco products.

7. In the computation and collection of import duty, the Commissioner may round up or down the value of the goods and the amount of duty chargeable thereon to the nearest euro.

Article 21

1. The favourable tariff treatment from which certain goods may benefit by reason of their nature or end-use shall be subject to conditions laid down by the Minister. Where an authorization is required Articles 86 and 87 shall apply.

2. For the purposes of paragraph 1, the expression "favourable tariff treatment" means a reduction in or suspension of an import duty as referred to in Article 4 (10), even within the framework of a tariff quota.

CHAPTER 2

ORIGIN OF GOODS

Section 1

Non-preferential origin

Article 22

Articles 23 to 26 define the non-preferential origin of goods for the purposes of:

(a) applying the Customs Tariff of Malta with the exception of the measures referred to in Article 20 (5);

(b) applying measures other than tariff measures established by national provisions governing specific fields relating to trade in goods;

(c) the preparation and issue of certificates of origin.

Article 23

1. Goods originating in a country shall be those wholly obtained or produced

in that country.

2. The expression "goods wholly obtained in a country" means:

(a) mineral products extracted within that country;

(b) vegetable products harvested therein;

(c) live animals born and raised therein;

(d) products derived from live animals raised therein;

(e) products of hunting or fishing carried on therein;

(f) products of sea-fishing and other products taken from the sea outside a country's territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;

(g) goods obtained or produced on board factory ships from the products referred to in subparagraph (f) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;

(h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;

(i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;

(j) goods which are produced therein exclusively from goods referred to in subparagraphs (a) to (i) or from their derivatives, at any stage of production.

3. For the purposes of paragraph 2 the expression "country" covers that country's territorial sea.

Article 24

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.

Article 25

Any processing or working in respect of which it is established, or in respect of which the facts as ascertained justify the presumption, that its sole object was to circumvent the provisions applicable to goods from specific countries shall under no circumstances be deemed to confer on the goods thus produced the origin of the country where it is carried out within the meaning of Article 24.

Article 26

1. Customs legislation or other national legislation governing specific fields may provide that a document must be produced as proof of the origin of goods.

2. Notwithstanding the production of that document, the Commissioner may, in the event of serious doubts, require any additional proof to ensure that the indication of origin does comply with the articles laid down by the relevant legislation.

Section 2

Preferential origin of goods

Article 27

The articles on preferential origin shall lay down the conditions governing acquisition of origin which goods must fulfil in order to benefit from the measures referred to in Article 20(5).

Those articles shall be determined in those agreements or in accordance with national procedure.

CHAPTER 3

VALUE OF GOODS FOR CUSTOMS PURPOSES

Article 28

The provisions of this Chapter shall determine the customs value for the purposes of applying the Customs Tariff of Malta and non-tariff measures laid down by national provisions governing specific fields relating to trade in goods.

Article 29

1. The customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to Malta adjusted in accordance with the provisions of Article 32 and 33, provided:

(a) that there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:

(i) are imposed or required by law or by the public authorities in Malta;

(ii) limit the geographical area in which the goods may be resold;

or

(iii) do not substantially affect the value of the goods;

(b) that the sale or price is not subject to some condition or

consideration for which a value cannot be determined with respect to the goods being valued;

(c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 32; and

(d) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of paragraph 2 of this Article.

2. (a) In determining whether the transaction value is acceptable for the purposes of paragraph 1, the fact that the buyer and the seller are related shall not in itself be grounds for regarding the transaction value as unacceptable. In such case the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the customs administration has grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer and he shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing.

(b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with the provisions of paragraph 1 of this Article whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:

(i) the transaction value in sales to unrelated buyers of identical or similar goods for export to Malta;

(ii) the customs value of identical or similar goods as determined under the provisions of Article 30(2) (c);

(iii) the customs value of identical or similar goods as determined under the provisions of Article 30(2) (d);

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 32 and costs incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(c) The tests set forth in paragraph 2(b) of this Article are to be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under the provisions of paragraph 2(b) of this Article.

3. (a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller. The payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instrument and may be made

directly or indirectly.

(b) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in Article 32, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.

Article 30

1. Where the customs value cannot be determined under Article 29, it is to be determined by proceeding sequentially through subparagraphs (a), (b), (c) and (d) of paragraph 2 to the first subparagraph under which it can be determined; it is only when such value cannot be determined under a particular subparagraph that the provisions of the next subparagraph in a sequence established by virtue of this paragraph can be applied.

2. The customs value as determined under this Article shall be:

(a) the transaction value of identical goods sold for export to Malta and exported at or about the same time as the goods being valued;

(b) the transaction value of similar goods sold for export to Malta and exported at or about the same time as the goods being valued;

(c) the value based on the unit price at which the imported goods for identical or similar imported goods are sold within Malta in the greatest aggregate quantity to persons not related to the sellers;

(d) the computed value, consisting of the sum of:

- the cost or value of materials and fabrication or other processing employed in producing the imported goods,

- an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Malta,

- the cost or value of the items referred to in Article 32(2).

3. Any further conditions and rules for the application of paragraph 2 above shall be determined by the Minister.

Article 31

1. Where the customs value of the imported goods cannot be determined under the provisions of Articles 29 to 30, inclusive, the customs value shall be determined using reasonable means consistent with the principles and general provisions of the Agreement on Customs Valuation and of Article VII of the GATT 1994 and on the basis of data available in Malta.

2. No customs value shall be determined under the provisions of this Article on the basis of:

(a) the selling price in Malta of goods produced in such country;

(b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;

(c) the price of goods on the domestic market of the country of exportation;

(d) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 30 (2)(d);

(e) the price of the goods for export to a country other than Malta;

(f) arbitrary or fictitious values.

Article 32

1. In determining the customs value under the provisions of Article 29, there shall be added to the price actually paid or payable for the imported goods:

(a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:

(i) commissions and brokerage, except buying commissions;

(ii) the cost of containers which are treated as being one for customs purposes with the goods in question;

(iii) the cost of packing whether for labour or materials;

(b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods;

(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Malta and necessary for the production of the imported goods;

(c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.

2. The following shall also be included in the customs value:

(a) the cost of transport of the imported goods to the port or place of importation;

(b) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and

(c) the cost of insurance.

3. Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

4. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

5. In this Chapter, the term "buying commissions" means fees paid by an importer to his agent for the service of representing him in the purchase of the goods being valued.

6. Notwithstanding paragraph 1 (c):

(a) charges for the right to reproduce the imported goods in Malta shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and

(b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Malta of the goods.

Article 33

Provided that they are shown separately from the price actually paid or payable, the following shall not be included in the customs value:

(a) charges for the transport of goods after their arrival at the place of introduction into Malta;

(b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation of imported goods such as industrial plant, machinery or equipment;

(c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and where required, the buyer can demonstrate that:

- such goods are actually sold at the price declared as the price actually paid or payable, and

- the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided;

(d) charges for the right to reproduce imported goods in Malta;

(e) buying commissions;

(f) import duties or other charges payable in Malta by reason of the importation or sale of the goods.

Article 34

Specific rules may be laid down by the Commissioner to determine the customs value of carrier media for use in data processing equipment and bearing data or instructions.

Article 35

Where the conversion of currency is necessary for the determination of the customs value, the rate of exchange to be used shall be that determined by the Central Bank of Malta in accordance with Article 18.

Article 36

1. The provisions of this chapter shall be without prejudice to the specific provisions regarding the determination of the value for customs purposes of goods released for free circulation after being assigned a different customs-approved treatment or use.

2. By way of derogation from Articles 29, 30 and 31, the customs value of perishable goods usually delivered on consignment may, at the request of the declarant, be determined under simplified rules drawn up by the Commissioner.

TITLE III

PROVISIONS APPLICABLE TO GOODS BROUGHT INTO MALTA UNTIL THEY

ARE ASSIGNED CUSTOMS-APPROVED TREATMENT OR USE

CHAPTER 1

ENTRY OF GOODS INTO MALTA

Article 37

1. Goods brought into Malta shall, from the time of their entry, be subject to customs supervision. They may be subject to control by the customs authority in accordance with the provisions in force.

2. They shall remain under such supervision for as long as necessary to determine their customs status, if appropriate, and in the case of non-Maltese goods and without prejudice to Article 82(1), until their customs status is changed, they enter a free zone or free warehouse or they are re-exported or destroyed in accordance with Article 182.

Article 38

1. Goods brought into Malta shall be conveyed by the person bringing them into Malta without delay, by the route specified by the Commissioner and in accordance with his instructions, if any:

(a) to the customs office designated by the Commissioner or to any other place designated or approved by him; or,

(b) to a free zone, if the goods are to be brought into that free zone direct.

2. Any person who assumes responsibility for the carriage of goods after they have been brought into Malta, inter alia as a result of transhipment, shall become responsible for compliance with the obligation laid down in paragraph 1.

3. Goods which, although still outside Malta, may be subject to the control of the customs authorities of Malta under the provisions in force, as a result of inter alia an agreement concluded between Malta and another country, shall be treated in the same way as goods brought into Malta.

4. Paragraph 1(a) shall not preclude implementation of any provisions in force with respect to tourist traffic, frontier traffic, postal traffic or traffic of negligible economic importance, on condition that customs supervision and customs control possibilities are not thereby jeopardized.

5. Paragraph 1 shall not apply to goods on board vessels or aircraft crossing the territorial sea or airspace of Malta without having as their destination a port or airport situated in Malta.

Article 39

1. Where, by reason of unforeseeable circumstances or force majeure, the obligation laid down in Article 38(1) cannot be complied with, the person bound by that obligation or any other person acting in his place shall inform the Commissioner of the situation without delay. Where the unforeseeable circumstances or force majeure do not result in total loss of the goods, the Commissioner shall also be informed of their precise location.

2. Where, by reason of unforeseeable circumstances or force majeure, a vessel or aircraft covered by Article 38 (5) is forced to put into port or land temporarily in Malta and the obligation laid down in Article 38 (1) cannot be complied with, the person bringing the vessel or aircraft into Malta or any other person acting in his place shall inform the Commissioner of the situation without delay.

3. The Commissioner shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1 as well as those on board a vessel or aircraft in the circumstances specified in paragraph 2 and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the Commissioner.

CHAPTER 2

PRESENTATION OF GOODS TO CUSTOMS

Article 40

Goods which, pursuant to Article 38(1)(a), arrive at the customs office or other place designated or approved by the Commissioner shall be presented to customs by the person who brought the goods into Malta or, if appropriate, by the person who assumes responsibility for carriage of the goods following such entry.

Article 41

Article 40 shall not preclude the implementation of articles in force relating to goods:

(a) carried by travellers;

(b) placed under a customs procedure but not presented to customs.

Article 42

Goods may, once they have been presented to customs, and with the permission of the Commissioner, be examined or samples may be taken, in order that they may be assigned a customs-approved treatment or use. Such permission shall be granted, on request, to the person authorized to assign the goods such treatment or use.

CHAPTER 3

SUMMARY DECLARATION AND UNLOADING OF GOODS PRESENTED TO CUSTOMS

Article 43

Subject to Article 45, goods presented to customs within the meaning of Article 40 shall be covered by a summary declaration.

The summary declaration shall be lodged once the goods have been presented to customs. The Commissioner may, however, allow a period for lodging the declaration which shall not extend beyond the first working day following the day on which the goods are presented to customs.

Article 44

1. The summary declaration shall be made on a form corresponding to the model prescribed by the Commissioner. However, the Commissioner may permit the use, as a summary declaration, of any commercial or official document which contains the particulars necessary for identification of the goods.

2. The summary declaration shall be lodged by:

(a) the person who brought the goods into Malta or by any person who assumes responsibility for carriage of the goods following such entry; or

(b) the person in whose name the persons referred to in subparagraph (a) acted.

Article 45

Without prejudice to the provisions governing goods imported by travellers and consignments by letter and parcel post, the Commissioner may waive the lodging of a summary declaration on condition that this does not jeopardize customs supervision of the goods, where, prior to the expiry of the period referred to in Article 43, the formalities necessary for the goods to be assigned a customs-approved treatment or use are carried out.

Article 46

1. Goods shall be unloaded or transhipped from the means of transport carrying them solely with the permission of the Commissioner in places designated or approved by him.

However, such permission shall not be required in the event of the imminent danger necessitating the immediate unloading of all or part of the goods. In that case, the Commissioner shall be informed accordingly forthwith.

2. For the purpose of inspecting goods and the means of transport carrying them, the Commissioner may at any time require goods to be unloaded and unpacked.

Article 47

Goods shall not be removed from their original position without the permission of the Commissioner.

CHAPTER 4

OBLIGATION TO ASSIGN GOODS PRESENTED TO CUSTOMS A CUSTOMS-APPROVED TREATMENT OR USE

Article 48

Non-Maltese goods presented to customs shall be assigned a customs-approved treatment or use authorized for such non-Maltese goods.

Article 49

1. Where goods are covered by a summary declaration, the formalities necessary for them to be assigned a customs-approved treatment or use must be carried out within:

(a) 45 days from the date on which the summary declaration is lodged in the case of goods carried by sea;

(b) 20 days from the date on which the summary declaration is lodged in the case of goods carried otherwise than by sea.

2. Where circumstances so warrant, the Commissioner may set a shorter period or authorize an extension of the periods referred to in paragraph 1. Such extension shall not, however, exceed the genuine requirements which are justified by the circumstances.

CHAPTER 5

TEMPORARY STORAGE OF GOODS

Article 50

Until such time as they are assigned a customs-approved treatment or use, goods presented to customs shall, following such presentation, have the status of goods in temporary storage. Such goods shall hereinafter be described as "goods in temporary storage".

Article 51

1. Goods in temporary storage shall be stored only in places approved by the Commissioner under the conditions laid down by him.

2. The Commissioner may require the person holding the goods to provide security with a view to ensuring payment of any customs debt which may arise under Articles 203 or 204.

Article 52

Without prejudice to the provisions of Article 42, goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

Article 53

1. The Commissioner shall without delay take all measures necessary, including the sale of the goods, to regularize the situation of goods in respect of which the formalities necessary for them to be assigned a customs-approved treatment or use are not initiated within the periods determined in accordance with Article 49.

2. The Commissioner may, at the risk and expense of the person holding them, have the goods in question transferred to a special place, which is under customs supervision, until the situation of the goods is regularized.

CHAPTER 6

PROVISIONS APPLICABLE TO NON-MALTESE GOODS WHICH HAVE MOVED UNDER A TRANSIT PROCEDURE

Article 54

Article 38, with the exception of paragraph 1(a) thereof, and Articles 39 to 53 shall not apply when goods already placed under a transit procedure are brought into Malta.

Article 55

Once non-Maltese goods which have moved under a transit procedure reach their destination in Malta have been presented to customs in accordance with the articles governing transit, Article 42 to 53 shall apply.

CHAPTER 7

OTHER PROVISIONS

Article 56

Where the circumstances so require, the Commissioner may have goods presented to customs destroyed. The Commissioner shall inform the holder of the goods accordingly. The costs of destroying the goods shall be borne by the holder.

Article 57

Where the Commissioner finds that goods have been brought unauthorized into Malta or have been withheld from customs surveillance, he shall take any measures necessary, including sale of the goods, in order to regularize their situation.

TITLE IV

CUSTOMS-APPROVED TREATMENT OR USE

CHAPTER 1

GENERAL

Article 58

1. Save as otherwise provided, goods may at any time, under the conditions laid down, be assigned any customs-approved treatment or use irrespective of their nature or quantity, or their country of origin, consignment or destination.

2. Paragraph 1 shall not preclude the imposition of prohibitions or restrictions justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value or the protection of industrial and commercial property.

CHAPTER 2

CUSTOMS PROCEDURES

Section 1

Placing of goods under a customs procedure

Article 59

1. All goods intended to be placed under a customs procedure shall be covered by a declaration for that customs procedure.

2. Maltese goods declared for an export, outward processing, transit or customs warehousing procedure shall be subject to customs supervision from the time of acceptance of the customs declaration until such time as they leave Malta or are destroyed or the customs declaration is invalidated.

Article 60

Insofar as customs legislation lays down no articles on the matter, the Commissioner shall determine the competence of the various customs offices, account being taken, where applicable, of the nature of the goods and the customs procedure under which they are to be placed.

Article 61

The customs declaration shall be made:

(a) in writing; or

(b) using a data-processing technique where provided for by

provisions laid down in accordance with customs legislation or where authorized by theCommissioner; or

(c) by means of a normal declaration or any other act whereby the holder of the goods expresses his wish to place them under a customs procedure, where such a possibility is provided for by customs legislation.

A. Declarations in writing

I. Normal procedure

Article 62

1. Declarations in writing shall be made on a form corresponding to the official specimen prescribed for that purpose. They shall be signed and contain all the particulars necessary for implementation of the provisions governing the customs procedure for which the goods are declared.

2. The declaration shall be accompanied by all the documents required for implementation of the provisions governing the customs procedure for which the goods are declared.

Article 63

Declarations which comply with the conditions laid down in Article 62 shall be accepted by the Commissioner immediately, provided that the goods to which they refer are presented to customs.

Article 64

1. Subject to Article 5, a customs declaration may be made by any person who is able to present the goods in question or to have them presented to the competent customs authority, together with all the documents which are required to be produced for the application of the articles governing the customs procedure in respect of which the goods were declared.

2. However,

(a) where acceptance of a customs declaration imposes particular obligations on a specific person, the declaration must be made by that person or on his behalf;

(b) the declarant must be established in Malta.

However, the condition regarding establishment in Malta shall not apply to persons who:

- make a declaration for transit or temporary importation;

- declare goods on an occasional basis, provided that the Commissioner considers this to be justified.

3. Paragraph 2(b) shall not preclude the application by the Commissioner of bilateral agreements concluded with other countries, or customary practices having similar effect, under which nationals of such countries may make customs declarations in Malta, subject to reciprocity.

Article 65

The declarant shall, at his request, be authorized to amend one or more of the particulars of the declaration after it has been accepted by customs. The amendment shall not have the effect of rendering the declaration applicable to goods other than those it originally covered.

However, no amendment shall be permitted where authorization is requested after the customs authorities:

(a) have informed the declarant that they intend to examine the goods; or,

(b) have established that the particulars in question are incorrect; or,

(c) have released the goods.

Article 66

1. The Commissioner shall, at the request of the declarant, invalidate a declaration already accepted where the declarant furnishes proof that goods were declared in error for the customs procedure covered by that declaration or that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

Nevertheless, where the customs authorities have informed the declarant of their intention to examine the goods, a request for invalidation of the declaration shall not be accepted until after the examination has taken place.

2. The declaration shall not be invalidated after the goods have been released, except in cases defined by the Minister.

3. Invalidation of the declaration shall be without prejudice to the application of the penal provisions in force.

Article 67

Save as otherwise expressly provided, the date to be used for the purposes of all the provisions governing the customs procedure for which the goods are declared shall be the date of acceptance of the declaration by the Commissioner.

Article 68

For the verification of declarations which they have accepted, the customs authorities may:

(a) examine the documents covering the declaration and the

documents accompanying it. The Commissioner may require the declarant to present other documents for the purpose of verifying the accuracy of the particulars contained in the declaration;

(b) examine the goods and take samples for analysis or for detailed examination.

Article 69

1. Transport of the goods to the places where they are to be examined and samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.

2. The declarant shall be entitled to be present when the goods are examined and when samples are taken. Where they deem it appropriate, the customs authorities shall require the declarant to be present or represented when the goods are examined or samples are taken in order to provide them with the assistance necessary to facilitate such examination or taking of samples.

3. Provided that samples are taken in accordance with the provisions in force, the Commissioner shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.

Article 70

1. Where only part of the goods covered by a declaration are examined, the results of the partial examination shall be taken to apply to all the goods covered by that declaration.

However, the declarant may request a further examination of the goods if he considers that the results of the partial examination are not valid as regards the remainder of the goods declared.

2. For the purposes of paragraph 1, where a declaration form covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.

Article 71

1. The results of verifying the declaration shall be used for the purposes of applying the provisions governing the customs procedure under which the goods are placed.

2. Where the declaration is not verified, the provisions referred to in paragraph 1 shall be applied on the basis of the particulars contained in the declaration.

Article 72

1. The customs authorities shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the conditions governing the customs procedure for which the said goods have been declared.

2. Means of identification affixed to the goods or means of transport shall be removed or destroyed only by the customs authorities or with their permission unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or means of transport.

Article 73

1. Without prejudice to Article 74, where the conditions for placing the goods under the procedure in question are fulfilled and provided the goods are not subject to any prohibitive or restrictive measures, the Commissioner shall release the goods as soon as the particulars in the declaration have been verified or accepted without verification. The same shall apply where such verification cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.

2. All the goods covered by the same declaration shall be released at the same time.

For the purposes of this paragraph, where a declaration form covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.

Article 74

1. Where acceptance of a customs declaration gives rise to a customs debt, the goods covered by the declaration shall not be released unless the customs debt has been paid or secured. However, without prejudice to paragraph 2, this provision shall not apply to the temporary importation procedure with partial relief from import duties.

2. Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the Commissioner requires the provision of a security, the said goods shall not be released for the customs procedure in question until such security is provided.

Article 75

Any necessary measures, including confiscation and sale, shall be taken to deal with goods which:

(a) cannot be released because:

- it has not been possible to undertake or continue examination of the goods within the period prescribed by the Commissioner for reasons attributable to the declarant; or,

- the documents which must be produced before the goods can be placed under the customs procedure requested have not been produced; or,

- payments or security which should have been made or provided in respect of import duties or export duties, as the case may be, have not been made or provided within the period prescribed; or

- they are subject to bans or restrictions;

(b) are not removed within a reasonable period after their release.

II. Simplified procedure

Article 76

1. In order to simplify completion of formalities and procedures as far as possible while ensuring that operations are conducted in a proper manner, the Commissioner shall, under conditions laid down by the Minister, grant permission for:

(a) the declaration referred to in Article 62 to omit certain of the particulars referred to in paragraph 1 of that Article for some of the documents referred to in paragraph 2 of that Article not to be attached thereto;

(b) a commercial or administrative document, accompanied by request for the goods to be placed under the customs procedure in question, to be lodged in place of the declaration referred to in Article 62;

(c) the goods to be entered for the procedure in question by means of an entry in the records; in this case, the Commissioner may waive the requirement that the declarant presents the goods to customs.

The simplified declaration, commercial or administrative document or entry in the records must contain at least the particulars necessary for identification of the goods. Where the goods are entered in the records, the date of such entry must be included.

2. Except in cases to be determined by the Commissioner, the declarant shall furnish a supplementary declaration which may be of a general, periodic or recapitulative nature.

3. Supplementary declarations and the simplified declarations referred to in subparagraphs 1(a), (b) and (c), shall be deemed to constitute a single, indivisible instrument taking effect on the date of acceptance of the simplified declarations; in the cases referred to in subparagraph 1(c), entry in the records shall have the same legal force as acceptance of the declaration referred to in Article 62.

4. Special simplified procedures for the transit procedure shall be laid down by the Commissioner.

B. Other declarations

Article 77

1. Where the customs declaration is made by means of a data-processing technique within the meaning of Article 61(b), or by an oral declaration or any other act within the meaning of Article 61(c), Articles 62 to 76 shall apply *mutatis mutandis* without prejudice to the principles set out therein.

2. Where the customs declaration is made by means of a data-processing

technique, the Commissioner may allow accompanying documents referred to in Article 62(2) not to be lodged with the declaration. In this case the documents shall be kept at the Commisioner's disposal.

C. Post-clearance examination of declarations

Article 78

1. The customs authorities may, on their own initiative or at the request of the declarant, amend the declaration after release of the goods.

2. The customs authorities may, after releasing the goods and in order to satisfy themselves as to the accuracy of the particulars contained in the declaration, inspect the commercial documents and data relating to the import or export operations in respect of the goods concerned or to subsequent commercial operations involving those goods. Such inspections may be carried out at the premises of the declarant, of any other person directly or indirectly involved in the said operations in a business capacity or of any other person in possession of the said document and data for business purposes. Those authorities may also examine the goods where it is still possible for them to be produced.

3. Where revision of the declaration or post-clearance examination indicates that the provisions governing the customs procedure concerned have been applied on the basis of incorrect or incomplete information, the customs authorities shall, in accordance with any provisions laid down, take the measures necessary to regularize the situation, taking account of the new information available to them.

4. When it is deemed necessary that officials from other Government Departments participate in post clearance inspections the provisions in this section shall apply also to those officials.

Section 2

Release for free circulation

Article 79

Release for free circulation shall confer on non-Maltese goods the customs status of Maltese goods.

It shall entail application of commercial policy measures, completion of the other formalities laid down in respect of the importation of goods and the charging of any duties legally due.

Article 80

1. By way of derogation from Article 67, provided that the import duty chargeable on the goods is one of the duties referred to in Article 4 (10) and that the rate of duty is reduced after the date of acceptance of the declaration for release for free circulation but before the goods are released, the declarant may request application of the more favourable rate.

2. Paragraph 1 shall not apply where it has not been possible to release the goods for reasons attributable to the declarant alone.

Article 81

Where a consignment is made up of goods falling within different tariff classifications, and dealing with each of those goods in accordance with its tariff classification for the purpose of drawing up the declaration would entail a burden of work and expense disproportionate to the import duties chargeable, the Commissioner may, at the request of the declarant, agree that import duties be charged on the whole consignment on the basis of the tariff classification of the goods which are subject to the highest rate of import duty.

Article 82

1. Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use, they shall remain under customs supervision. Customs supervision shall end when the conditions laid down for granting such a reduced or zero rate of duty cease to apply, where the goods are exported or destroyed or where the use of the goods for purposes other than those laid down for the application of the reduced or zero rate of duty is permitted subject to payment of the duties due.

2. Articles 88 and 90 shall apply mutatis mutandis to the goods referred to in paragraph 1.

Article 83

Goods released for free circulation shall lose their customs status as Maltese goods where:

(a) the declaration for release for free circulation is invalidated after release, or

(b) the imported duties payable on those goods are repaid or remitted:

- under the inward processing procedure in the form of the drawback system;

or

- in respect of defective goods or goods which fail to comply with the terms of the contract, pursuant to Article 238; or

- in situations of the type referred to in Article 239 where repayment or remission is conditional upon the goods being exported or re-exported or being assigned an equivalent customs-approved treatment or use.

Section 3

SUSPENSIVE ARRANGEMENTS AND CUSTOMS PROCEDURES WITH ECONOMIC IMPACT

A. Provisions common to several procedures

Article 84

1. In Articles 85 to 90:

(a) In the case of non-Maltese goods the term "procedure" applies to the following arrangements:

- external transit
- customs warehousing;
- inward processing in the form of a system of suspension;
- processing under customs control;
- temporary importation;

(b) Where the term "customs procedure with economic impact" is used, it applies to the following arrangements:

- customs warehousing;
- inward processing;
- processing under customs control;
- temporary importation
- outward processing;

2. "Import goods" means goods placed under a "suspensive procedure" and goods which, under the inward processing procedure in the form of the drawback system, have undergone the formalities for release for free circulation and the formalities provided for in Article 125.

3. "Goods in the unaltered state" means import goods which, under the inward processing procedure or the procedures for processing under customs control, have undergone no form of processing.

4. "Suspensive arrangement" means an arrangement applied to the production, processing, holding and movement of products, while import duty and other import charges are suspended.

5. "Commercial policy measures" includes tariff or non-tariff measures other than import duties and other import/export charges applicable to customs procedures.

Article 85

Unless otherwise provided, the use of any customs procedure with economic impact shall be conditional upon authorisation being issued by the Commissioner.

Article 86

Without prejudice to the additional special conditions governing the procedure in question, the authorisation referred to in Article 85 and that referred to in Article 100 (1) shall be granted only:

- to persons who offer every guarantee necessary for the proper conduct of operations;

- where the Commissioner can supervise and monitor the procedure without having to introduce administrative arrangements disproportionate to the economic needs involved.

Article 87

1. The conditions under which the procedure in question is used shall be set out in the authorisation.

2. The holder of the authorisation shall notify the Commissioner of all factors arising after the authorisation was granted which may influence its continuation or content.

Article 87A

Any products or goods obtained from goods placed under a suspensive arrangement shall be considered as being placed under the same arrangement.

Article 88

The Commissioner or the Minister, as the case may be, may make the placing of goods under a suspensive arrangement conditional upon the provision of security in order to ensure that any customs duties and other import/export charges which may be incurred in respect of those goods will be paid.

Special provisions concerning the provision of security may be laid down in the context of a specific suspensive arrangement.

Article 89

1. A suspensive arrangement with economic impact shall be discharged when a new customs-approved treatment or use is assigned either to the goods placed under that arrangement or to compensating or processed products placed under it.

2. The Commissioner shall take all the measures necessary to regularise the position of goods in respect of which a procedure has not been discharged under the conditions prescribed.

Article 90

The rights and obligations of the holder of a customs procedure with economic impact may, on the conditions laid down by the Commissioner, be transferred successively to other persons who fulfil any conditions laid down in order to benefit from the procedure in question.

B. External transit

I. General provisions

Article 91

1. The external transit procedure shall allow the movement from one point to another within the customs territory of Malta of:

(a) non-Maltese goods, without such goods being subject to import duties and other charges or to commercial policy measures;

(b) Maltese goods, in cases and on conditions determined by the Commissioner, in order to prevent products covered by or benefiting from export measures from either evading or benefiting unjustifiably from such measures.

2. Movement as referred to in paragraph 1 shall take place:

(a) under the external transit procedure; or

(b) under cover of a TIR carnet (TIR Convention) provided that such movement:

(1) began or is to end outside Malta; or

(2) relates to consignments of goods which must be unloaded in Malta and which are conveyed with goods to be unloaded in another country;

(3) is effected between two points in Malta through the territory of another country.

(c) under cover of an ATA carnet used as a transit document;

(d) by post (including parcel post).

3. The external transit procedure shall apply without prejudice to the specific provisions applicable to the movement of goods placed under a customs procedure with economic impact.

Article 92

1. The external transit procedure shall end when the goods and the corresponding documents are produced at the customs office of destination in accordance with the provisions of the procedure in question.

2. The Commissioner shall discharge the procedure when he is in a position to establish on the basis of the data available that the procedure has ended correctly.

II. Specific provisions relating to external transit

Article 93

The external transit procedure shall apply to goods passing through the territory of another country only if:

(a) provision is made to that effect under an international agreement; or

(b) carriage through that country is effected under cover of a single transport document drawn up in Malta; in such case the operation of that procedure shall be suspended in the territory of the other country.

Article 94

1. The principal shall provide a guarantee in order to ensure payment of any customs debt or other charges which may be incurred in respect of the goods.

2. The guarantee shall be either:

(a) an individual guarantee covering a single transit operation; or

(b) a comprehensive guarantee covering a number of transit operations where the principal has been authorised to use such a guarantee by the Commissioner.

3. The authorisation referred to in paragraph 2(b) shall be granted only to persons who:

(a) are established in Malta;

(b) are regular users of transit procedures or who are known to the customs authorities to have the capacity to fulfil their obligations in relation to these procedures, and

(c) have not committed serious or repeated offences against customs or tax laws.

4. Persons who satisfy the Commissioner that they meet higher standards of reliability may be authorised to use a comprehensive guarantee for a reduced amount or have a guarantee waiver. The additional criteria for this authorisation shall include:

(a) the correct use of the transit procedures during a given period;

(b) cooperation with the customs authorities, and

(c) in respect of the guarantee waiver, a good financial standing which is sufficient to fulfil the commitments of the said persons.

The detailed rules for authorisations granted under this paragraph shall be determined by the Commissioner.

5. The guarantee waiver authorised in accordance with paragraph 4 shall not apply to external transit operations involving goods which, as determined by the Commissioner, are considered to present increased risks.

6. In line with the principles underlying paragraph 4, recourse to the comprehensive guarantee may, in the case of external transit, be temporarily prohibited by the Commissioner as an exceptional measure in special circumstances.

7. In line with the principles underlying paragraph 4, recourse to the comprehensive guarantee may, in the case of external transit, be temporarily prohibited by the Commissioner in respect of goods which, under the comprehensive guarantee, have been identified as being subject to large-scale fraud.

Article 95

Except in cases to be determined where necessary by the Commissioner, no guarantee need be furnished for:

(a) journeys by air;

(b) carriage by pipeline.

Article 96

1. The principal shall be the person responsible under the external transit procedure. He shall be responsible for:

(a) production of the goods intact at the customs office of destination by the prescribed time limit and with due observance of the measures adopted by the customs authorities to ensure identification;

(b) observance of the provisions relating to the transit procedure.

2. Notwithstanding the principal's obligations under paragraph 1, a carrier or recipient of goods who accepts goods knowing that they are moving under transit shall also be responsible for production of the goods intact at the customs office of destination by the prescribed time limit and with due observance of the measures adopted by the customs authorities to ensure identification.

Article 97

1. The detailed rules for the operation of the procedure and the exemptions shall be determined by the Commissioner.

2. Provided that the implementation of measures applying to goods is guaranteed, the Minister shall have the right, by bi-lateral or multilateral arrangement, to establish with other countries simplified procedures consistent with criteria to be set according to the circumstances and applying to certain types of goods traffic or specific undertakings.

C. Customs Warehouses

Article 98

1. The customs warehousing procedure shall allow the storage in a customs warehouse of:

(a) non-Maltese goods, without such goods being subject to import duties or commercial policy measures;

(b) Maltese goods, where Maltese legislation governing specific fields provides that their being placed in a customs warehouse shall attract the application of measures normally attaching to the export of such goods.

2. "Customs warehouse" means any place approved by the Minister and under the supervision of the Commissioner where goods may be stored under the conditions laid down by the Minister.

3. Cases in which the goods referred to in paragraph 1 may be placed under the customs warehousing procedure without being stored in a customs warehouse shall be determined in accordance with the procedure established by the Commissioner.

Article 99

A customs warehouse may be either a public warehouse or a private warehouse.

"Public warehouse" means a customs warehouse available for use by any person for the warehousing of goods;

"Private warehouse" means a customs warehouse reserved for the warehousing of goods by the warehousekeeper.

The warehousekeeper is the person authorised to operate the customs warehouse.

The depositer shall be the person bound by the declaration placing the goods under the customs warehousing procedure or to whom the rights and obligations of such a person have been transferred.

Article 100

1. Operation of a customs warehouse shall be subject to the issue of an authorisation by the Minister, unless the Customs authorities operate the customs warehouse themselves.

2. Any person wishing to operate a customs warehouse must make a request in writing containing the information required for granting the authorisation, in particular demonstrating that an economic need for warehousing exists. The authorisation shall lay down the conditions for operating the customs warehouse.

3. The authorisation shall be issued only to persons established in Malta.

Article 101

The warehousekeeper shall be responsible for:

(a) ensuring that while the goods are in the customs warehouse they are not removed from customs supervision;

(b) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure; and

(c) complying with the particular conditions specified in the authorisation.

Article 102

1. By way of derogation from Article 101, where the authorisation concerns a public warehouse, it may provide that the responsibilities referred to in Article 101(a) and/or (b) devolve exclusively upon the depositor.

2. The depositor shall at all times be responsible for fulfilling the obligations arising from the placing of goods under the customs warehousing procedure.

Article 103

The rights and obligations of a warehousekeeper may, with the agreement of the , be transferred to another person.

Article 104

Without prejudice to Article 88, the Commissioner may demand that the warehousekeeper provide a guarantee in connection with the responsibilities specified in Article 101.

Article 105

A person designated by the Commissioner shall keep stock records of all the goods placed under the customs warehousing procedure in a form approved by the said Commissioner. Stock records are not necessary where a public warehouse is operated by the Commissioner.

Subject to the application of Article 86 the Commissioner may dispense with stock records where the responsibilities referred to in Article 101(a) and/or (b) lie exclusively with the depositor and the goods are placed under that procedure on the basis of a written declaration forming part of the normal procedure or an administrative document in accordance with Article 76 (1)(b).

Article 106

1. Where an economic need exists and customs supervision is not adversely affected thereby, the Commissioner may allow:

(a) Maltese goods other than those referred to in Article 98(1)(b) to be stored on the premises of a customs warehouse;

(b) non-Maltese goods to be processed on the premises of a customs warehouse under the inward processing procedure, subject to the conditions provided for by that procedure. The formalities which may be dispensed with in a customs warehouse shall be determined in accordance with the procedure established by the Commissioner;

(c) non-Maltese goods to be processed on the premises of a customs warehouse under the procedure for processing under customs control, subject to the conditions provided for by that procedure. The formalities which may be dispensed with in a customs warehouse shall be determined in accordance with the procedure established by the Commissioner.

2. In the cases referred to in paragraph 1, the goods shall not be subject to the customs warehousing procedure.

3. The Commissioner may require the goods referred to in paragraph 1 to be entered in the stock records provided for in Article 105.

Article 107

Goods placed under the customs warehousing procedure shall be entered in the stock records provided for in Article 105 as soon as they are brought into the customs warehouse.

Article 108

There shall be no limit to the length of time goods may remain under the customs warehousing procedure.

However, in exceptional cases, the Commissioner may set a time limit by which the depositor must assign the goods a new customs-approved treatment or use.

Article 109

1. Import goods may undergo the usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.

2. The forms of handling provided for in the first paragraph must be authorised in advance by the Commissioner, who shall lay down the conditions under which they may take place.

3. The lists of the forms of handling referred to in paragraph 1 are provided for in Annex B to the Customs Code, and may be amended by the Minister.

Article 110

1. Where circumstances so warrant, goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. Such removal must be authorised in advance by the Commissioner, who shall stipulate the conditions on which it may take place.

2. While they are outside the customs warehouse the goods may undergo the forms of handling referred to in Article 109 on the conditions set out therein.

Article 111

The Commissioner may allow goods placed under the customs warehousing procedure to be transferred from one customs warehouse to another.

Article 112

1. Where a customs debt is incurred in respect of import goods and the customs value of such goods is based on a price actually paid or payable which includes the cost of warehousing and of preserving goods while they remain in the warehouse, such costs need not be included in the customs value if they are shown separately from the price actually paid or payable for the goods.

2. Where the said goods have undergone the usual forms of handling within the meaning of Article 109, the nature of the goods, the customs value and the quantity to be taken into account in determining the amount of import duties shall, at the request of the declarant, be those which would be taken into account for the goods, at the time referred to in Article 214, if they had not undergone such handling. However, derogations from this provision may be adopted by the Commissioner.

3. Where import goods are released for free circulation in accordance with Article 76(1)(c), the nature of the goods, the customs value and the quantity to be taken into account for the purposes of Article 214 shall be those applicable to goods at the time when they are placed under the customs warehousing procedure.

The first subparagraph shall apply provided that the rules of assessment relating to those goods were ascertained or accepted at the time when the goods were placed under the customs-warehousing procedure, unless the declarant requests their application at the time when the customs debt is incurred.

Article 113

The provisions of the first subparagraph of Article 112 (3)are without prejudice to a post-clearance examination within the meaning of Article 78.

D. Inward Processing

I. General

Article 114

1. Without prejudice to Article 115, the inward processing procedure shall allow the following goods to be used in Malta in one or more processing operations:

(a) Non-Maltese goods intended for re-export from Malta in the form of compensating products, without such goods being subject to import duties or commercial policy measures;

(b) Goods released for free circulation with repayment or remission of

the import duties chargeable on such goods if they are exported from Malta in the form of compensating products.

2. The following expressions shall have the following meanings:

(i) "suspension system": the inward processing relief arrangements as provided for in paragraph 1(a);

(ii) "drawback system": the inward processing relief arrangements as provided for in paragraph 1(b);

(iii) "processing operations":

- the manufacturing of goods including erecting and assembling them or fitting them to other goods;

- the processing of goods;

- the repair of goods, including restoring them and putting them in order;

and

- the use of certain goods which are not to be found in the compensating products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process.

(iv) "compensating products": all products resulting from processing operations;

(v) "equivalent goods": Maltese goods which are used instead of the import goods for the manufacture of compensating products;

(vi) "rate of yield": the quantity or percentage of compensating products obtained from the processing of a given quantity of import goods.

Article 115

1. Where the conditions laid down in paragraph 2 of this Article are fulfilled, and subject to paragraph 4 hereof, the Commissioner shall allow:

(a) compensating products to be obtained from equivalent goods;

(b) compensating products obtained from equivalent goods to be exported from Malta before importation of the import goods.

2. Equivalent goods must be of the same quality and have the same characteristics as the import goods. However, in specific cases as may be determined by the Commissioner, equivalent goods may be allowed to be at a more advanced stage of manufacture than the import goods.

3. Where paragraph 1 of this Article applies, the import goods shall be regarded for customs purposes as equivalent goods and the latter as import goods.

4. Measures aimed at prohibiting, imposing certain conditions for or facilitating recourse to paragraph 1 may be adopted by the Commissioner.

5. Where subparagraph 1(b) of this Article is applied and the compensating products would be liable to export duties if they were not being exported or re-exported under an inward processing operation, the holder of the authorization shall provide a security to ensure payment of the duties should the import goods not be imported within the period prescribed.

II. Grant of the authorisation

Article 116

The application for the Commissioner's authorisation to use the inward processing procedure shall be made by the person who carries out the processing operations or who arranges for them to be carried out.

Article 117

The authorisation shall be granted only:

(a) to persons established in Malta. However, the authorisation may be granted to persons established outside Malta in respect of imports of a non-commercial nature;

(b) where, without prejudice to the use of the goods referred to in the last indent of Article 114(2)(iii) under "processing operations",

(i) the import goods can be identified in the compensating products or,

(ii) in the case referred to in Article 115, where compliance with the conditions laid down in respect of equivalent goods can be verified;

(c) where the inward processing procedure can help create the most favourable conditions for the export or re-export of compensating products, provided that the essential interests of Maltese producers are not adversely affected. The cases in which the economic conditions are deemed to have been fulfilled may be determined by the Commissioner.

III. Operation of the procedure

Article 118

1. The Commissioner shall specify the period within which the compensating products must be exported or re-exported or assigned another customs-approved treatment or use. That period shall take account of the time required to carry out the processing operations and dispose of the compensating products.

2. The period shall run from the date on which the non-Maltese goods are placed under the inward processing procedure. The Commissioner may grant an

extension on submission of a duly substantiated request by the holder of the authorization.

For reasons of simplification, it may be decided that a period which commences in the course of a calendar month or quarter shall end on the last day of a subsequent calendar month or quarter respectively.

3. Where Article 115(1)(b) applies, the Commissioner shall specify the period within which the non-Maltese goods must be declared for the procedure. That period shall run from the date of acceptance of the export declaration relating to the compensating products obtained from the corresponding equivalent goods.

4. Specific time limits may be laid down as approved by the Commissioner for certain processing operations or for certain import goods.

Article 119

1. The Commissioner shall set either the rate of yield of the operation, or where appropriate, the method of determining such rate. The rate of yield shall be determined on the basis of the actual circumstances in which the processing operation is, or is to be, carried out.

2. Where circumstances so warrant and, in particular, in the case of processing operation customarily carried out under clearly defined technical conditions involving goods of substantially uniform characteristics and resulting in the production of compensating products of uniform quality, standard rates of yield may be set as determined by the Commissioner on the basis of actual data previously ascertained.

Article 120

The cases in which and the conditions under which goods in the unaltered state or compensating products shall be considered to have been released for free circulation may be determined by the Commissioner.

Article 121

Subject to Article 122, where a customs debt is incurred, the amount of such debt shall be determined on the basis of the taxation elements appropriate to the import goods at the time of acceptance of the declaration of placing of these goods under the inward processing procedure.

Article 122

By way of derogation from Article 121, compensating products:

(a) shall be subject to import duties calculated in accordance with the rules applicable to the customs procedure in question or to free zones or free warehouses where they have been placed under a suspensive arrangement or in a free zone or free warehouse;

However,

- the person concerned may request that duty be assessed in accordance with Article 121;

- in cases where the compensating products have been assigned a customs-approved treatment or use referred to above other than processing under customs control, the amount of the import duty levied shall be at least equal to the amount calculated in accordance with Article 121;

(b) the Commissioner may subject compensating products to the articles governing assessment of duty laid down under the procedure for processing under customs control - which procedure is provided for in Article 130 - where the import goods could have been placed under that procedure;

(c) shall enjoy favourable tariff treatment owing to the special use for which they are intended, where provision is made for such treatment in the case of identical imported goods;

(d) shall be admitted free of import duty where such duty-free provision is made in the case of identical goods imported in accordance with Article 184.

IV. Processing operations outside Malta

Article 123

1. Some or all of the compensating products or goods in the unaltered state may be temporarily exported for the purpose of further processing outside Malta if the Commissioner so authorizes, in accordance with the conditions laid down in the outward processing provisions, as provided for in the outward processing provisions.

2. Where a customs debt becomes due in respect of products re-imported after processing outside Malta, the following shall be charged:

(a) import duties on the compensating products or goods in the unaltered state referred to in paragraph 1 of this Article, calculated in accordance with Articles 121 and 122; and

(b) import duties on products re-imported after processing outside Malta, the amount of which shall be calculated in accordance with the provisions relating to the outward processing procedure, on the same conditions as would have applied had the products exported under the latter procedure been released for free circulation before such export took place.

V. Special provisions relating to the drawback system

Article 124

1. The drawback system may be used for all goods. It shall not, however, be usable where, at the time the declaration of release for free circulation is accepted:

- the import goods are subject to quantitative import restrictions,

- a tariff measure within quotas is applied to the import goods,

- an export refund or tax has been set for the compensating products.

2. Moreover, no reimbursement of import duties under the drawback system shall be possible if, at the time the export declaration for the compensating products is accepted, these products are subject to an export refund or tax which has been set for them.

3. Derogations from paragraph 1 and 2 may be laid down by the Commissioner.

Article 125

1. The declaration of release for free circulation shall indicate that the drawback system is being used and shall provide particulars of the authorization.

2. At the request of the Commissioner, the said authorization shall be attached to the declaration of release for free circulation.

Article 126

Under the drawback system, Article 115(1)(b), (3) and (5), Article 118(3), Articles 120, 121 and 129 shall not apply.

Article 127

Temporary exportation of compensating products carried out as provided for in Article 123 (1)shall not be considered to be exportation within the meaning of Article 128 except where such products are not re-imported into Malta within the period prescribed in the authorisation.

Article 128

1. The holder of the authorization may ask for the import duty to be repaid or remitted where he can establish to the satisfaction of the Commissioner that import goods released for free circulation under the drawback system in the form of compensating products or goods in the unaltered state have been either:

- exported; or

- placed, with a view to being subsequently re-exported, under the transit procedure, the customs warehousing procedure, the temporary importation procedure or the inward processing procedure (suspensive arrangement), or in a free zone or free warehouse,

provided that all conditions for use of the procedure have also been fulfilled.

2. For the purposes of being assigned a customs-approved treatment or use referred to in the second indent of paragraph 1, compensating products or goods in the unaltered state shall be considered to be non-Maltese goods.

3. The period within which the application for repayment must be made shall be determined by the Commissioner.

4. Without prejudice to point (a) of Article 122, where compensating products or goods in the unaltered state placed under a customs procedure or in a free zone or free warehouse in accordance with paragraph 1 are released for free circulation, the amount of import duties repaid or remitted shall be considered to constitute the amount of the customs debt.

VI. Other Provisions

Article 129

The inward processing procedure, applying the suspension system shall also apply in order that the compensating products may qualify for exemption from the export duties to which identical products obtained from Maltese goods instead of import goods would be liable.

E. Processing under customs control

Article 130

The procedure for processing under customs control shall allow non-Maltese goods to be used in Malta in operations which alter their nature or state, without their being subject to import duties or commercial policy measures, and shall allow the products resulting from such operations to be released for free circulation at the rate of import duty appropriate to them. Such products shall be termed processed products.

Article 131

Annex A to the Customs Code lists the cases in which the procedure for processing under customs control may be used.

Article 132

The application for the Commissioner's authorisation for processing under customs control shall be made by the person who carries out the processing or arranges for it to be carried out.

Article 133

Authorization shall be granted only:

(a) to persons established in Malta;

(b) where the import goods can be identified in the processed products;

(c) where the goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure;

(d) where use of the procedure cannot result in circumvention of the

effect of the articles concerning origin and quantitative restrictions applicable to the imported goods;

(e) where the necessary conditions for the procedure to help create or maintain a processing activity in Malta without adversely affecting the essential interests of Maltese producers of similar goods are fulfilled. The cases in which the economic conditions are deemed to have been fulfilled may be determined by the Commissioner.

Article 134

Article 118 (1), (2)and (4) and Article 119 shall apply mutatis mutandis.

Article 135

Where a customs debt becomes due in respect of goods in the unaltered state or of products that are at an intermediate stage of processing as compared with that provided for in the authorization, the amount of that debt shall be determined on the basis of the items of charge elements appropriate to the import goods at the time of acceptance of the declaration relating to the placing of the goods under the procedure for processing under customs control.

Article 136

Where the import goods qualified for favourable tariff treatment when they were placed under the procedure for processing under customs control, and such favourable tariff treatment is applicable to products identical to the processed products released for free circulation, the import duties to which the processed products are subject shall be calculated by applying the rate of duty applicable under that treatment.

F. Temporary importation

Article 137

The temporary importation procedure shall allow the use in Malta, with total or partial relief from import duties and without their being subject to commercial policy measures, of non-Maltese goods intended for re-export without having undergone any change except normal depreciation due to the use made of them.

Article 138

Authorization for temporary importation shall be granted by the Commissioner at the request of the person who uses the goods or arranges for them to be used.

Article 139

The Commissioner shall refuse to authorize use of the temporary importation procedure where it is impossible to ensure that the import goods can be identified.

However, the Commissioner may authorize use of the temporary importation procedure without ensuring that the goods can be identified where, in view of the nature of the goods or of the operations to be carried out, the absence of identification

measures is not liable to give rise to any abuse of the procedure.

Article 140

1. The Commissioner shall determine the period within which import goods must have been re-exported or assigned a new customs-approved treatment or use. Such period must be long enough for the objective of authorized use to be achieved.

2. Without prejudice to the special periods laid down in accordance with Article 141, the maximum period during which goods may remain under the temporary importation procedure shall be 24 months. The Commissioner may, however, determine shorter periods with the agreement of the person concerned.

3. However, where exceptional circumstances so warrant, the Commissioner may, at the request of the person concerned and within reasonable limits, extend the periods referred to in paragraphs 1 and 2 in order to permit the authorized use.

Article 141

The case and the special conditions under which the temporary importation procedure may be used with total relief from import duties shall be determined by the Commissioner.

Article 142

1. Use of the temporary importation procedure with partial relief from import duties shall be granted in respect of goods which are not covered by the provisions adopted in accordance with Article 141 or which are covered by such provisions but do not fulfil the conditions laid down therein for the grant of temporary importation with total relief.

2. The list of goods in respect of which the temporary importation procedure with partial relief from import duties may not be used shall be drawn up by the Commissioner.

Article 143

1. The amount of import duties payable in respect of goods placed under the temporary importation procedure with partial relief from import duties shall be set at 3%, for every month or fraction of a month during which the goods have been placed under the temporary importation procedure with partial relief, of the amount of duties which would have been payable on the said goods had they been released for free circulation on the date on which they were placed under the temporary importation procedure.

2. The amount of import duties to be charged shall not exceed that which would have been charged if the goods concerned had been released for free circulation on the date on which they were placed under the temporary importation procedure, leaving out of account any interest which may be applicable.

3. Transfer of the rights and obligations deriving from the temporary

importation procedure pursuant to Article 90 shall not mean that the same relief arrangements must be applied to each of the periods of use to be taken into consideration.

4. Where the transfer referred to in paragraph 3 is made with partial relief for both persons authorized to use the procedure during the same month, the holder of the initial authorization shall be liable to pay the amount of import duties due for the whole of that month.

Article 144

1. Where a customs debt is incurred in respect of import goods, the amount of such debt shall be determined on the basis of the taxation elements appropriate to those goods at the time of acceptance of the declaration of their placing under the temporary importation procedure. However, where the provisions of Article 141 so provide, the amount of the debt shall be determined on the basis of the taxation elements appropriate to the goods in question at the time referred to in Article 214.

2. Where, for a reason other than the placing of goods under the temporary importation procedure with partial relief from import duties, customs debt is incurred in respect of goods placed under the said procedure, the amount of that duty shall be equal to the difference between the amount of debt calculated pursuant to paragraph 1 and that payable pursuant to Article 143.

G. Outward Processing

I. General

Article 145

1. The outward processing procedure shall, without prejudice to the provisions governing specific fields relating to the standard exchange system laid down in Articles 154 to 159 or to Article 123, allow Maltese goods to be exported temporarily from Malta in order to undergo processing operations and the products resulting from these operations to be released for free circulation with total or partial relief from import duties.

2. Temporary exportation of Maltese goods shall entail the application of export duties, commercial policy measures and other formalities for the exit of Maltese goods from Malta.

3. In these Articles, unless the context otherwise requires:

"temporary export goods" means goods placed under the outward processing procedure;

"processing operations" means the operations referred to in Article 114(2)(iii), first, second and third indents;

"compensating products" means all products resulting from processing operations;

"rate of yield" means the quantity or percentage of compensating products obtained from the processing of a given quantity of temporary export goods.

Article 146

1. The outward processing procedure shall not be open to Maltese goods:

- whose export gives rise to repayment or remission of import duties,

- which, prior to export, were released for free circulation with total relief from import duties by virtue of end use, for as long as the conditions for granting such relief continue to apply.

2. However, derogations from the second indent of paragraph 1 may be determined by the Commissioner.

II. Grant of the authorisation

Article 147

1. The application for the Commissioner's authorisation for the use of the Outward Processing Procedure shall be made by the person who arranges for the processing operations to be carried out.

2. Without prejudice to Article 147(1), authorization to use the outward processing procedure may also be granted by the Commissioner to another person other than that referred to in Paragraph 1 in respect of goods of Maltese origin within the meaning of Title II, Chapter 2, Section 1, where the processing operation consists in incorporating those goods into goods obtained outside Malta and imported as compensating products, provided that use of the procedure helps to promote the sale of export goods without adversely affecting the essential interests of Maltese producers of products identical or similar to the imported compensating products.

The cases in which and the arrangements under which the preceding subparagraph shall apply shall be determined by the Commissioner.

Article 148

Authorisation shall be granted only:

(a) to persons established in Malta;

(b) (i) where it is considered that it will be possible to establish that the compensating products have resulted from processing of the temporary export goods.

(ii) the cases in which derogations from subparagraph b(i) may apply and the conditions under which such derogations shall apply shall be determined by the Commissioner;

(c) where authorization to use the outward processing procedure is not liable to seriously harm the essential interests of Maltese producers (economic

conditions).

III. Operation of the procedure

Article 149

1. The Commissioner shall specify the period within which the compensating products must be imported into Malta. He may extend that period on submissions of a duly substantiated request by the holder of the authorization.

2. The Commissioner shall set either the rate of yield of the operation or, where necessary, the method of determining that rate.

Article 150

1. The total or partial relief from import duties provided for in Article 151 (1) shall be granted only where the compensating products are declared for release for free circulation in the name of or on behalf of;

(a) the holder of the authorization,

or

(b) any other person established in Malta provided that person has obtained the consent of the holder of the authorization and the conditions of the authorization are fulfilled.

2. The total or partial relief from import duties provided for in Article 151 shall not be granted where one of the conditions or obligations relating to the outward processing procedure is not fulfilled, unless it is established that the failures have no significant effect on the correct operation of the said procedure.

Article 151

1. The total or partial relief from import duties provided for in Article 145 shall be effected by deducting from the amount of the import duties applicable to the compensating products released for free circulation the amount of the import duties that would be applicable on the same date to the temporary export goods if they were imported into Malta from the country in which they underwent the processing operation or last processing operation.

2. The amount to be deducted pursuant to paragraph (1) of this Article shall be calculated on the basis of the quantity and nature of the goods in question on the date of acceptance of the declaration placing them under the outward processing procedure and on the basis of the other items of charge applicable to them on the date of acceptance of the declaration relating to the release for free circulation of the compensating products.

3. The value of the temporary export goods shall be that taken into account for those goods in determining the customs value of the compensating products in accordance with Article 32 (1)(b)(i) or, if the value cannot be determined in that way, the difference between the customs value of the compensating products and the

processing costs determined by reasonable means.

4. However

- loading, transport and insurance costs incurred in moving the temporary export goods from Malta to the processors premises shall not be taken into account in calculating the amount to be deducted;

- where, prior to being placed under the outward processing procedure, the temporary export goods were released for free circulation at a reduced rate by virtue of their end use, and for as long as the conditions for granting the reduced rate continue to apply, the amount to be deducted shall be the amount of import duties actually levied when the goods were released for free circulation.

5. Where temporary export goods could qualify on their release for free circulation for a reduced or zero rate of duty by virtue of their end use, that rate shall be taken into account provided that the goods underwent operations consistent with such an end-use in the country where the processing operation or last such operation took place.

Article 152

1. Where the purpose of the processing operations is the repair of the temporary export goods, they shall be released for free circulation with total relief from import duties where it is established to the satisfaction of the Commissioner that the goods were repaired free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing defect.

2. Paragraph (1) of this Article shall not apply where account was taken of the defect at the time when the goods in question were first released for free circulation.

Article 153

Where the purpose of the processing operation is the repair of temporary export goods and such repair is carried out in return for payment, the partial relief from import duties provided for in Article 145 shall be granted by establishing the amount of the duties applicable on the basis of the taxation elements pertaining to the compensating products on the date of acceptance of the declaration of release for free circulation of those products and taking into account as the customs value an amount equal to the repair costs, provided that those costs represent the only consideration provided by the holder of the authorization and are not influenced by any links between that holder and the operator.

By way of derogation from Article 151, the Commissioner may determine the cases in and specific conditions under which goods may be released for free circulation following an outward-processing operation, with the cost of the processing operation being taken as the basis for assessment for the purpose of applying the Maltese Customs Tariff.

IV Outward processing with use of the standard exchange system

Article 154

1. Under the conditions laid down in this Part IV which are applicable in addition to the preceding provisions, the standard exchange system shall permit an imported product, hereinafter referred to as a "replacement product", to replace a compensating product.

2. The Commissioner shall allow the standard exchange system to be used where the processing operation involves the repair of Maltese goods.

3. Without prejudice to Article 159, the provisions applicable to compensating products shall also apply to replacement products.

4. The Commissioner shall, under the conditions he lays down, permit replacement products to be imported before the temporary export goods are exported (prior importation of a replacement).

In the event of prior importation of a replacement, security shall be provided to cover the amount of the import duties.

Article 155

1. Replacement products shall have the same tariff classification, be of the same commercial quality and possess the same technical characteristics as the temporary export goods had the latter undergone the repair in question.

2. (i) Where the temporary export goods have been used before export, the replacement products must also have been used and may not be new products.

(ii) However, the Commissioner may grant derogations from this article if the replacement product has been supplied free of charge either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing defect.

Article 156

Standard exchange shall be authorized only where it is possible to verify that the conditions laid down in Article 155 are fulfilled.

Article 157

1. In the case of the prior importation, the export goods shall be temporarily exported within the period of two months from the date of acceptance by the Commissioner of the declaration relating to the release of the replacement products for free circulation.

2. However, where exceptional circumstances so warrant, the Commissioner may, at the request of the person concerned, extend within reasonable limits the period referred to in paragraph (1) of this Article.

Article 158

In the case of prior importation and where Article 151 is applied, the amount to be deducted shall be determined on the basis of the items of charge applicable to the temporary export goods at the date of acceptance of the declaration placing them under the procedure.

Article 159

Article 147(2) and Article 148(b) shall not apply in the context of standard exchange.

V. Other Provision

Article 160

The procedures provided for within the framework of outward processing shall also be applicable for the purposes of implementing non-tariff common commercial policy measures.

Section 4

Export

Article 161

1. The export procedure shall allow Maltese goods to leave Malta.

Exportation shall entail the application of exit formalities including commercial policy measures and, where appropriate, export duties.

2. With the exception of goods placed under the outward processing procedure or a transit procedure pursuant to Article 163, and without prejudice to Article 164, all Maltese goods intended for export shall be placed under the export procedure.

3. The case in which and the conditions under which goods leaving Malta are not subject to an export declaration shall be determined by the .

4. The export declaration must be lodged at the Customs Economic Procedures Unit. Derogations shall be determined by the Commissioner.

Article 162

Release for export shall be granted on condition that the goods in question leave Malta in the same condition as when the export declaration was accepted.

Section 5

Internal transit

Article 163

1. The internal transit procedure shall, under the conditions laid down in

paragraphs 2 to 4, allow the movement of Maltese goods from one point to another in Malta passing through the territory of another country without any change in their customs status.

This provision shall be without prejudice to the application of Article 91(1)(b).

2. The movement referred to in paragraph 1 may take place either:

(a) under the internal transit procedure, provided that such a possibility is provided for in an international agreement;

(b) under cover of a TIR carnet (TIR Convention);

(c) under cover of an ATA carnet used as a transit document;

(d) by post (including parcel post).

3. In the case referred to in paragraph 2(a), Articles 92, 94, 95, 96 and 97 shall apply *mutatis mutandis*.

4. In the cases referred to in paragraph 2(b) to (d) goods shall keep their customs status only if that status is established under the conditions and in the form prescribed by the provisions adopted by the Commissioner.

Article 164

The conditions under which Maltese goods may move, without being subject to a customs procedure, from one point to another within the customs territory of Malta and temporarily out of that territory without alteration of their customs status shall be determined by the Commissioner.

Article 165

The internal transit procedure shall also apply where there is express provision for its application.

CHAPTER 3

OTHER TYPES OF CUSTOMS-APPROVED TREATMENT OR USE

Section 1

Free zones and free warehouses

A. General

Article 166[*]

Free zones and free warehouses shall be parts of Malta or premises situated in that territory and separated from the rest of it in which:

*Not yet in force.

(a) Non-Maltese goods are considered, for the purpose of import duties and commercial policy import measures, as not being in Malta, provided they are not released for free circulation or placed under another customs procedure or used or consumed under conditions other than those provided for in customs regulations;

(b) Maltese goods for which such provision is made under national legislation governing specific fields qualify, by virtue of being placed in a free zone or free warehouse, for measures normally attaching to the export of goods.

*Article 167**

1. The Minister may designate parts of Malta as free zones or authorize the establishment of free warehouses.

2. The Minister shall determine the area covered by each zone. Premises which are to be designated as free warehouses must be approved by the Minister.

3. Free zones with the exception of those designated in accordance with Article 168A, shall be enclosed. The Minister shall define the entry and exit points of each free zone or free warehouse.

4. The construction of any building in a free zone shall require the prior approval of the Commissioner.

*Article 168**

1. The perimeter and the entry and exit points of free zones, except the free zones designated in accordance with Article 168A, and of free warehouses shall be subject to supervision by the customs authorities.

2. Persons and means of transport entering or leaving a free zone or free warehouse may be subjected to a customs check.

3. Access to a free zone or free warehouse may be denied to persons who do not provide every guarantee necessary for compliance with the rules provided for in customs legislation.

4. The customs authorities may check goods entering, leaving or remaining in a free zone or free warehouse. To enable such checks to be carried out, a copy of the transport document, which shall accompany goods entering or leaving, shall be handed to, or kept at the disposal of, the customs authority by any person designated for this purpose by the Commissioner. Where such checks are required, the goods shall be made available to the customs authorities.

*Article 168A**

1. The Minister may designate free zones in which customs checks and formalities shall be carried out and the provisions concerning customs debt applied in accordance with the requirements of the customs warehouse procedure. Articles 170,

*Not yet in force.

176 and 180 shall not apply to the free zones thus designated.

2. References to free zones in Articles 37, 38 and 205 shall not apply to free zones referred to in paragraph 1.

B. Placing of goods in free zones or free warehouses

*Article 169**

Both Maltese and non-Maltese goods may be placed in a free zone or free warehouse.

However, the Commissioner may require that goods which present a danger or are likely to spoil other goods or which, for other reasons, require special facilities be placed in premises specially equipped to receive them.

*Article 170**

1. Without prejudice to Article 168(4), goods entering a free zone or free warehouse need not be presented to the customs authorities, nor need a customs declaration be lodged.

2. Goods shall be presented to the customs authorities and undergo the prescribed customs formalities only where:

(a) they have been placed under a customs procedure which is discharged when they enter a free zone or free warehouse; however, where the customs procedure in question permits exemption from the obligation to present goods, such presentation shall not be required;

(b) they have been placed in a free zone or free warehouse on the authority of a decision to grant repayment or remission of import duties;

(c) they qualify for the measures referred to in Article 166 (b).

3. The Commissioner may require goods subject to export duties or to other export provisions to be notified to the customs department.

4. At the request of the party concerned, the Commissioner shall certify the Maltese or non-Maltese status of goods placed in a free zone or free warehouse.

C. Operation of free zones and free warehouses

*Article 171**

1. There shall be no limit to the length of time goods may remain in free zones or free warehouses.

2. For certain goods referred to in Article 166(b) specific time limits may be imposed by the Commissioner.

*Not yet in force.

*Article 172**

1. Any industrial, commercial or service activity shall, under the conditions laid down in Customs legislation, be authorized in a free zone or free warehouse. The carrying on of such activities shall be notified in advance to the Commissioner.

2. The Commissioner may impose certain prohibitions or restrictions on the activities referred to in paragraph 1, having regard to the nature of the goods concerned or the requirements of customs supervision.

3. The Commissioner may prohibit persons who do not provide the necessary guarantees of compliance with the provisions laid down in Customs legislation from carrying on an activity in a free zone or free warehouse.

*Article 173**

Non-Maltese goods placed in a free zone or free warehouse may, while they remain in a free zone or free warehouse:

(a) be released for free circulation under the conditions laid down by that procedure and by Article 178;

(b) undergo the usual forms of handling referred to in Article 109 (1), without authorization;

(c) be placed under the inward processing procedure under the conditions laid down by that procedure.

However, processing operations shall be subject to economic conditions if these conditions in a specific economic sector in Malta are affected.

(d) be placed under the procedure for processing under customs control under the conditions laid down by that procedure;

(e) be placed under the temporary importation procedure under the conditions laid down by that procedure;

(f) be abandoned to the Government in accordance with Article 182;

(g) be destroyed, provided that the person concerned supplies the Commissioner with all the information the Commissioner judges necessary.

*Article 174**

Where goods are placed under one of the procedures referred to in (c), (d) or (e) of Article 173, the Commissioner may, in so far as is necessary to take account of the operating and customs supervision conditions of the free zones or free warehouses, adapt the control arrangements laid down.

*Article 175**

*Not yet in force.

1. Where Article 173 and 174 are not applied, non-Maltese goods and the Maltese goods referred to in Article 166 (b) shall not be consumed or used in free zones or in free warehouses.

2. Without prejudice to the provisions applicable to supplies or stores, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods the release for free circulation or temporary importation of which would not entail application of import duties or commercial policy measures. In that event, no declaration of release for free circulation or temporary importation shall be required.

Such declaration shall, however, be required if such goods are to be charged against a quota.

*Article 176**

1. All persons carrying on an activity involving the storage, working or processing, or sale or purchase, of goods in a free zone or free warehouse shall keep stock records in a form approved by the Commissioner.

Goods shall be entered in the stock records as soon as they are brought into the premises of such person. The stock records must enable the customs authorities to identify the goods, and must record their movements.

2. Where goods are transhipped within a free zone, the documents relating to the operation shall be kept at the disposal of the customs authorities. The short-term storage of goods in connection with such transhipment shall be considered to be an integral part of the operation.

D. Removal of goods from free zones or free warehouses

*Article 177**

Without prejudice to special provisions adopted under customs legislation governing specific fields, goods leaving a free zone or free warehouse may be:

- exported or re-exported from Malta, or

- brought into another part of Malta.

The provisions of Title III, with the exception of Articles 48 to 53 where Maltese goods are concerned, shall apply to goods brought into other parts of that territory except in the case of goods which leave that zone by sea or air without being placed under a transit or other customs procedure.

*Article 178**

Where a customs debt is incurred in respect of non-Maltese goods and the customs value of such goods is based on a price actually paid or payable which includes the cost of warehousing or of preserving goods while they remain in the free zone or

*Not yet in force.

free warehouse, such costs shall not be included in the customs value if they are shown separately from the price actually paid or payable for the goods.

*Article 179**

Where the goods referred to in Article 178 have undergone, in free zone or free warehouse, one of the usual forms of handling within the meaning of Article 109 (1), the nature of the goods, the customs value and the quantity to be taken into consideration in determining the amount of import duties shall, at the request of the declarant and provided that such handling was covered by an authorization granted in accordance with paragraph 2 of that Article, be those which would be taken into account in respect of those goods, at the time referred to in Article 214, if they had not undergone such handling. However, derogations from this provision may be adopted by the Commissioner.

*Article 180**

1. Where goods are brought into or returned to Malta or placed under a customs procedure, the certificate referred to in Article 170(4) may be used as proof of the Maltese or non-Maltese status of such goods.

2. Where it is not proved by the certificate or other means that the goods have Maltese or non-Maltese status, the goods shall be considered to be:

- Maltese goods, for the purposes of applying export duties and export licences or export measures laid down under the commercial policy;

- non-Maltese goods in all other cases.

*Article 181**

The customs authorities shall satisfy themselves that the rules governing exportation or re-exportation are respected where goods are exported or re-exported from a free zone or free warehouse.

Section 2

Re-exportation, destruction and abandonment

Article 182

1. Non-Maltese goods may be:

- re-exported;

- destroyed;

- abandoned to the Government where national legislation makes provision to that effect.

*Not yet in force.

2. Re-exportation shall, where appropriate, involve application of the formalities laid down for goods leaving, including commercial policy measures.

Cases in which non-Maltese goods may be placed under a suspensive arrangement with a view to non-application of commercial policy measures on exportation may be determined by the Commissioner.

3. Save in cases determined by the Commissioner, re-exportation or destruction shall be the subject of prior notification of the Commissioner. The Commissioner shall prohibit re-exportation should the formalities or measures referred to in the first subparagraph of paragraph 2 so provide. Where goods placed under an economic customs procedure are intended for re-exportation, a customs declaration within the meaning of Articles 59 to 78 shall be lodged. In such cases, Article 161(3) and (4) shall apply.

Abandonment shall be put into effect in accordance with national provisions.

4. Destruction or abandonment shall not entail any expense for the Government.

5. Any waste or scrap resulting from destruction shall be assigned a customs-approved treatment or use prescribed for non-Maltese goods.

It shall remain under customs supervision until the time laid down in Article 37(2).

TITLE V

GOODS LEAVING MALTA

Article 183

Goods leaving Malta shall be subject to customs supervision. They may be the subject of checks by the customs authorities in accordance with the provisions in force. They shall leave the said territory using, where appropriate, the route determined by the customs authorities and in accordance with the procedures laid down by those authorities.

TITLE VI

PRIVILEGED OPERATIONS

CHAPTER 1

RELIEFS FROM CUSTOMS DUTY

Article 184

The Minister shall determine the cases in which, on account of special circumstances, relief from import duties or export duties shall be granted where goods are released for free circulation or exported.

CHAPTER 2

RETURNED GOODS

Article 185

1. Maltese goods which, having been exported, are returned to and released for free circulation within a period of three years shall, at the request of the person concerned, be granted relief from import duties.

However:

- the three-year period may be exceeded in order to take account of special circumstances;

- where, prior to their exportation, the returned goods had been released for free circulation at reduced or zero import duty because of their use for a particular purpose. Exemption from duty under paragraph 1 shall be granted only if they are to be re-imported for the same purpose.

Where the purpose for which the goods in question are to be imported is no longer the same, the amount of import duties chargeable upon them shall be reduced by any amount levied on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the entry for free circulation of returned goods, no refund shall be granted.

2. The relief from import duties provided for in paragraph 1 shall not be granted in the case of:

(a) goods exported under the outward processing procedure unless those goods remain in the state in which they were exported;

(b) goods which have been the subject of a national measure involving their exportation to other countries. The circumstances in which and the conditions under which this requirement may be waived shall be determined by the Commissioner.

Article 186

The relief from import duties provided for in Article 185 shall be granted only if goods are reimported in the state in which they were exported. The circumstances in which and the conditions under which this requirement may be waived shall be determined by the Commissioner.

Article 187

Articles 185 and 186 shall apply mutatis mutandis to compensating products originally exported or re-exported subsequent to an inward processing procedure.

The amount of import duty legally owed shall be determined on the basis of the rules applicable under the inward processing procedure, the date of re-export being regarded as the date of release for free circulation.

CHAPTER 3

PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE SEA

Article 188

Without prejudice to Article 23(2)(f), the following shall be exempt from import duties when they are released for free circulation:

(a) products of sea-fishing and other products taken from the territorial sea of another country by vessels registered or recorded in Malta and flying the Maltese flag;

(b) products obtained from products referred to in (a) on board factory-ships fulfilling the conditions laid down in that subparagraph.

TITLE VII

CUSTOMS DEBT

CHAPTER 1

SECURITY TO COVER CUSTOMS DEBT

Article 189

1. Where, in accordance with customs rules, the Commissioner requires security to be provided in order to ensure payment of a customs debt, such security shall be provided by the person who is liable or who may become liable for that debt.

2. The Commissioner shall require only one security to be provided in respect of one customs debt.

3. The Commissioner may authorize the security to be provided by a person other than the person from whom it is required.

4. Where the person who has incurred or who may incur a customs debt is a government department, no security shall be required.

5. The Commissioner may waive the requirement for provision of security where the amount to be secured does not exceed four hundred and sixty-five euro and eighty-seven cents (€465.87).

Article 190

1. Where customs legislation provides that the provision of security is optional, such security shall be required at the discretion of the Commissioner in so far as he considers that a customs debt which has been or may be incurred is not certain to be paid within the prescribed period.

Where the security referred to in the preceding subparagraph is not required, the Commissioner may nevertheless require from the person referred to in Article 189(1)

an undertaking to comply with the obligations which that person is legally obliged to fulfil.

2. The security referred to in the first subparagraph of paragraph 1 shall be required:

- at the time of application of the rules requiring such security to be provided, or

- at any subsequent time when the Commissioner finds that the customs debt which has been or may be incurred is not certain to be paid within the prescribed period.

Article 191

At the request of the person referred to in Article 189(1) or (3), the Commissioner shall allow comprehensive security to be provided to cover two or more operations in respect of which a customs debt has been or may be incurred.

Article 192

1. Where customs legislation makes it compulsory for security to be provided, and subject to the specific provisions laid down for transit, the Commissioner shall fix the amount of such security at a level equal to:

- the precise amount of the customs debt or debts in question where that amount can be established with certainty at the time when the security is required,

- in other cases the maximum amount, as estimated by the Commissioner, of the customs debt or debts which have been or may be incurred.

Where comprehensive security is provided for customs debts which vary in amount over time, the amount of such security shall be set at a level enabling the customs debts in question to be covered at all times.

2. Where customs legislation provides that the provision of security is optional and the Commissioner requires security to be provided, the amount of the security shall be fixed by the Commissioner so as not to exceed the level provided for in paragraph 1.

Article 193

Security may be provided by either:

- a cash deposit, or

- a guarantor.

Article 194

1. The following shall be deemed equivalent to a cash deposit:

- submission of a cheque the payment of which is guaranteed by the institution on which it is drawn in any manner acceptable to the Commissioner,

- submission of any other instrument recognized by the Commissioner as a means of payment.

2. Security in the form of a cash deposit or payment deemed equivalent to a cash deposit shall be given in accordance with the provisions in force in Malta.

Article 195

The guarantor shall undertake in writing to pay jointly and severally with the debtor the secured amount of a customs debt which falls to be paid.

The guarantor must be a third person established in Malta and approved by the Commissioner.

The Commissioner may refuse to approve the guarantor or type of security proposed where the latter do not appear certain to ensure payment of the customs debt within the prescribed period.

Article 196

The person required to provide security shall be free to choose between the types of security laid down in Article 193.

However, the Commissioner may refuse to accept the type of security proposed where it is incompatible with the proper functioning of the customs procedure concerned. The same shall apply as regards the security proposed. The Commissioner may require that the type of security chosen be maintained for a specific period.

Article 197

The Commissioner may accept types of security other than those referred to in Article 193 where they provide equivalent assurance that the customs debt will be paid.

The Commissioner shall refuse the security proposed by the debtor where he does not consider that such security is certain to ensure payment of the customs debt.

Article 198

Where the Commissioner establishes that the security provided does not ensure, or is no longer certain or sufficient to ensure, payment of the customs debt within the prescribed period, he shall require the person referred to in Article 189(1), at his option, to provide additional security or to replace the original security with a new security.

Article 199

1. The security shall not be released until such time as the customs debt in respect of which it was given is extinguished or can no longer arise.

Once the customs debt is extinguished or can no longer arise, the security shall

be released forthwith.

2. Once the customs debt has been extinguished in part or may arise only in respect of part of the amount which has been secured, part of the security shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.

Article 200

Provisions derogating from those contained in this chapter shall, where necessary, be adopted by the customs authorities in order to take account of international conventions.

CHAPTER 2

INCURRENCE OF A CUSTOMS DEBT

Article 201

1. A customs debt on importation shall be incurred through:

(a) the release for free circulation of goods liable to import duties, or

(b) the placing of such goods under the temporary importation procedure with partial relief from import duties.

2. A customs debt shall be incurred at the time of acceptance of the customs declaration in question.

3. The debtor shall be the declarant. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor.

Where a customs declaration in respect of one of the procedures referred to in paragraph 1 is drawn up on the basis of information which leads to all or part of the duties legally owed not being collected, the persons who provided the information required to draw up the declaration and who knew, or who ought reasonably to have known that such information was false, may also be considered debtors in accordance with the Maltese provisions in force.

Article 202

1. A customs debt on importation shall be incurred through:

(a) the unlawful introduction into Malta of goods liable to import duties, or

(b) the unlawful introduction of such goods located in a free zone or free warehouse.

For the purpose of this Article, unlawful introduction means any introduction in violation of the provisions of Articles 38 to 41 and the second indent of Article 177.

2. The customs debt shall be due when the goods are unlawfully introduced.

3. The debtors shall be:

- the person who introduced such goods unlawfully,

- any persons who participated in the unlawful introduction of the goods and who were aware or should reasonably have been aware that such introduction was unlawful, and

- any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been introduced unlawfully.

Article 203

1. A customs debt on importation shall also be incurred through:

- the unlawful removal from customs supervision of goods liable to import duties.

2. The customs debt shall be due at the moment when the goods are removed from customs supervision.

3. The debtors shall be:

- the person who removed the goods from customs supervision,

- any persons who participated in such removal and who were aware or should reasonably have been aware that the goods were being removed from customs supervision,

- any persons who acquired or held the goods in question and who were aware or should reasonably have been aware at the time of acquiring or receiving the goods that they had been removed from customs supervision, and

- where appropriate, the person required to fulfil the obligations arising from temporary storage of the goods or from the use of the customs procedure under which those goods are placed.

Article 204

1. A customs debt on importation shall also be incurred through:

(a) non-fulfilment of one of the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs procedure under which they are placed, or

(b) non-compliance with a condition governing the placing of the goods under that procedure or the granting of a reduced or zero rate of import duty by virtue of the end-use of the goods, in cases other than those referred to in Article 203 unless it is established that those failures have no significant effect

on the correct operation of the temporary storage or customs procedure in question.

2. The customs debt shall be due either at the moment when the obligation whose non-fulfilment gives rise to the customs debt ceased to be met or at the moment when the goods are placed under the customs procedure concerned where it is established subsequently that a condition governing the placing of the goods under the said procedure or the granting of a reduced or zero rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.

3. The debtor shall also be the person who is required, according to the circumstances, either to fulfil the obligations arising, in respect of goods liable to import duties, from their temporary storage or from the use of the customs procedure under which they have been placed, or to comply with the conditions governing the placing of the goods under that procedure.

Article 205

1. A customs debt on importation shall be incurred through:

- the consumption or use, in a free zone or a free warehouse, of goods liable to import duties, under conditions other than those laid down by the legislation in force.

Where goods disappear and where their disappearance cannot be explained to the satisfaction of the Commissioner, the Commissioner may regard the goods as having been consumed or used in the free zone or the free warehouse.

2. The debt shall be due at the moment when the goods are or are first used under conditions other than those laid down by the legislation in force.

3. The debtor shall be the person who consumed or used the goods and any persons who participated in such consumption or use and who were aware or should reasonably have been aware that the goods were being consumed or used under conditions other than those laid down by the legislation in force.

Where the Commissioner regards goods which have disappeared as having been consumed or used in the free zone or the free warehouse and it is not possible to apply the preceding paragraph, the person liable for payment of the customs debt shall be the last person known to the Commissioner to have been in possession of the goods.

Article 206

1. By way of derogation from Articles 202 and 204(1)(a), no customs debt on importation shall be deemed to be incurred in respect of specific goods where the person concerned proves that the non-fulfilment of the obligations which arise from:

- the provisions of Articles 38 to 41 and the second indent of Article 177, or

- keeping the goods in question in temporary storage, or

- the use of the customs procedure under which the goods have been placed,

results from the total destruction or irretrievable loss of the said goods as a result of the actual nature of the goods or unforeseeable circumstances (excluding theft) or force majeure, or as a consequence of authorization by the Commissioner.

For the purposes of this paragraph, goods shall be irretrievably lost when they are rendered unusable by any person.

2. Nor shall a customs debt on importation be deemed to be incurred in respect of goods released for free circulation at a reduced or zero rate of import duty by virtue of their end-use, where such goods are exported or re-exported with the permission of the Commissioner.

Article 207

Where, in accordance with Article 206(1), no customs debt is deemed to be incurred in respect of goods released for free circulation at a reduced or zero rate of import duty on account of their end-use, any scrap or waste resulting from such destruction shall be deemed to be non-Maltese goods.

Article 208

Where in accordance with Article 203 or 204 a customs debt is incurred in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount paid when the goods were released for free circulation shall be deducted from the amount of the customs debt.

This provision shall apply mutatis mutandis where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods.

Article 209

1. A customs debt on exportation shall be incurred through:

- the exportation from Malta, under cover of a customs declaration, of goods liable to export duties.

2. The customs debt shall be incurred at the time when such customs declaration is accepted.

3. The debtor shall be the declarant. In the event of indirect representation, the person on whose behalf the declaration is made shall also be a debtor.

Article 210

1. A customs debt on exportation shall also be incurred through:

- the removal from Malta of goods liable to export duties without a customs declaration.

2. The customs debt shall be due at the time when the said goods actually leave Malta.

3. The debtor shall be:

- the person who removed the goods, and

- any persons who participated in such removal and who were aware or should reasonably have been aware that a customs declaration had not been but should have been lodged.

Article 211

1. A customs debt on exportation shall also be incurred through:

- failure to comply with the conditions under which the goods were allowed to leave Malta with total or partial relief from export duties.

2. The debt shall be incurred at the time when the goods reach a destination other than that for which they were allowed to leave Malta with total or partial relief from export duties or, should the Commissioner be unable to determine that time, the expiry of the time limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.

3. The debtor shall be the declarant. In the event of indirect representation, the person on whose behalf the declaration is made shall also be a debtor.

Article 212

The customs debt referred to in Articles 201 to 205 and 209 to 211 shall be incurred even if it relates to goods subject to measures of prohibition or restriction on importation or exportation of any kind whatsoever.

However, no customs debt shall be incurred on the unlawful introduction into Malta of counterfeit currency or of narcotic drugs and psychotropic substances which do not enter into the economic circuit strictly supervised by the competent authorities with a view to their use for medical and scientific purposes.For the purposes of criminal law as applicable to customs offences, the customs debt shall nevertheless be deemed to have been incurred and the provisions of Articles 60 to 79 of the Customs Ordinance (Cap. 37) shall apply for the purpose of taking criminal proceedings.

Article 212A

Where customs legislation provides for favourable tariff treatment of goods by reason of their nature or end-use or for relief or total or partial exemption from import duties pursuant to Articles 21, 82, 145 or 184 to 187, such favourable tariff treatment, relief or exemption shall also apply in cases where a customs debt is incurred pursuant to Articles 202 to 205, 210 or 211, on condition that the behaviour of the person concerned involves neither fraudulent dealing nor obvious negligence and he produces evidence that the other conditions for the application of favourable treatment, relief or exemption have been satisfied.

Article 213

Where several persons are liable for payment of one customs debt, they shall be jointly and severally liable for such debt.

Article 214

1. Save as otherwise expressly provided by this Code and without prejudice to paragraph 2, the amount of the import duty or export duty applicable to goods shall be determined on the basis of the rules of assessment appropriate to those goods at the time when the customs debt in respect of them is due.

2. Where it is not possible to determine precisely when the customs debt is due, the time to be taken into account in determining the rules of assessment appropriate to the goods concerned shall be the time when the Commissioner concludes that the goods are in a situation in which a customs debt is due.

However, where the information available to the Commissioner enables him to establish that the customs debt was due prior to the time when he reached that conclusion, the amount of the import duty or export duty payable on the goods in question shall be determined on the basis of the rules of assessment appropriate to the goods at the earliest time when existence of the customs debt arising from the situation may be established from the information available.

3. Compensatory interest shall be applied according to law in order to prevent the wrongful acquisition of a financial advantage through deferment of the date on which the customs debt was incurred or entered in the accounts.

Article 215

A customs debt shall be incurred:

- at the place where the events from which it arises occur,

- if it is not possible to determine that place, at the place where the Commissioner concludes that the goods are in a situation in which a customs debt is incurred.

- if the goods have been entered for a customs procedure which has not been discharged, and the place cannot be determined pursuant to the first or second indent within a period of time determined, if appropriate, in accordance with the Commissioner's instructions, at the place where the goods were either placed under the procedure concerned or were introduced into the Maltese customs territory under that procedure.

Article 216

Where the information available to the Commissioner enables him to establish that the customs debt was already incurred when the goods were in another place at an earlier date, the customs debt shall be deemed to have been incurred at the place which may be established as the location of the goods at the earliest time when existence of

the customs debt may be established.

CHAPTER 3

RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT

Section 1

Entry in the accounts and communication of the amount of duty to the debtor

Article 217

1. Each and every amount of import duty or export duty resulting from a customs debt, hereinafter called "amount of duty", shall be calculated by the Commissioner as soon as he has the necessary particulars, and entered by the Commissioner in the accounting records or on any other equivalent medium (entry in the accounts).

The first subparagraph shall not apply:

(a) where a provisional anti-dumping or countervailing duty has been introduced;

(b) where the amount of duty legally due exceeds that determined on the basis of binding information;

The Commissioner may write off amounts of duty which, under Article 221(3), could not be communicated to the debtor after the end of the time allowed.

2. The Minister shall determine the practical procedures for the entry in the accounts of the amounts of duty. Those procedures may differ according to whether or not, in view of the circumstances in which the customs debt was incurred, the Commissioner is satisfied that the said amounts will be paid.

Article 218

1. Where a customs debt is incurred as a result of the acceptance of the declaration of goods for a customs procedure other than temporary importation with partial relief from import duties or any other act having the same legal effect as such acceptance the amount corresponding to such customs debt shall be entered in the accounts as soon as it has been calculated and, at the latest, on the second day following that on which the goods were released.

However, provided that payment has been secured, the total amount of duty relating to all the goods released to one and the same person during a period fixed by the Commissioner, which may not exceed 31 days, may be covered by a single entry in the accounts at the end of the period. Such entry in the accounts shall take place within five days of the expiry of the period in question.

2. Where it is provided that goods may be released subject to meeting certain conditions laid down by national legislation which govern either determination of the amount of the debt or its collection, entry in the accounts shall take place no later than

two days following the day on which the amount of the debt or the obligation to pay the duties resulting from that debt is determined or fixed.

3. Where a customs debt is incurred under conditions other than those referred to in paragraph 1, the relevant amount of duty shall be entered in the accounts within two days of the date on which the Commissioner is in a position to:

(a) calculate the amount of duty in question, and

(b) determine the debtor.

Article 219

1. The time limits for entry in the accounts laid down in Article 218 may be extended:

(a) for reasons relating to administrative organization, or

(b) where special circumstances prevent the Commissioner from complying with the said time limits.

Such extended time limit shall not exceed 14 days.

2. The time limits laid down in paragraph 1 shall not apply in unforeseeable circumstances or in cases of force majeure.

Article 220

1. Where the amount of duty resulting from a customs debt has not been entered in the accounts in accordance with Articles 218 and 219 or has been entered in the accounts at a level lower than the amount legally due, the amount of duty to be recovered or which remains to be recovered shall be entered in the accounts within two days of the date on which the Commissioner becomes aware of the situation and is in a position to calculate the amount legally owed and to determine the debtor (subsequent entry in the accounts). That time limit may be extended in accordance with Article 219.

2. Except in the cases referred to in the second and third subparagraphs of Article 217(1), subsequent entry in the accounts shall not occur where:

(a) the original decision not to enter duty in the accounts or to enter it in the accounts at a figure less than the amount of duty legally owed was taken on the basis of general provisions invalidated at a later date by a court decision;

(b) the amount of duty legally owed was not entered in the accounts as a result of an error on the part of the customs authorities which could not reasonably have been detected by the person liable for payment, the latter for his part having acted in good faith and complied with all the provisions laid down by the legislation in force as regards the customs declaration.

Where the preferential status of the goods is established on the basis of a system of administrative cooperation involving the authorities of another country, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error

which could not reasonably have been detected within the meaning of the first subparagraph.

The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where, in particular, it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement for the preferential treatment.

The person liable may plead good faith when he can demonstrate that, during the period of the trading operations concerned, he has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled.

The person liable may not, however, plead good faith if he has received official prior information from the customs authorities that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country.

Article 221

1. As soon as it has been entered in the accounts, the amount of duty shall be communicated to the debtor in accordance with appropriate procedures.

2. Where the amount of duty payable has been entered, for guidance, in the customs declaration, the Commissioner may specify that it shall not be communicated in accordance with paragraph 1 unless the amount of duty indicated does not correspond to the amount determined by the Commissioner.

Without prejudice to the application of the second subparagraph of Article of Article 218(1), where use is made of the possibility provided for in the preceding subparagraph, release of the goods by the customs authorities shall be equivalent to communication to the debtor of the amount of duty entered in the accounts.

3. Communication to the debtor shall not take place after the expiry of a period of six years from the date on which the customs debt was due. This period shall be suspended from the time an appeal within the meaning of Article 243 is lodged, for the duration of the appeal proceedings.

4. Where the customs debt is the result of an act which, at the time it was committed, was liable to give rise to criminal court proceedings, the amount may, under the conditions set out in the provisions in force, be communicated to the debtor after the expiry of the six-year period referred to in paragraph 3.

Section 2

Time limit and procedures for payment of the amount of duty

Article 222

1. Amounts of duty communicated in accordance with Article 221 shall be paid by debtors within the following periods:

(a) if the person is not entitled to any of the payment facilities laid down in Articles 224 to 229, payment shall be made within the period prescribed.

Without prejudice to the second paragraph of Article 244, that period shall not exceed ten days following communication to the debtor of the amount of duty owed and in the case of aggregation of entries in the accounts under the conditions laid down in the second paragraph of Article 218(1), it shall be so fixed as not to enable the debtor to obtain a longer period for payment than if he had been granted deferred payment.

An extension shall be granted automatically where it is established that the person concerned received the communication too late to enable him to make payment within the period prescribed.

Extension of the period may also be granted by the Commissioner at the request of the debtor where the amount of duty to be paid results from action for post-clearance recovery. Without prejudice to Article 229(a), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his obligation;

(b) if the person is entitled to any of the payment facilities laid down in Articles 224 to 229, payment shall be made no later than the expiry of the period or periods specified in relation to those facilities.

2. The cases and conditions in which the debtor's obligation to pay duty shall be suspended may also be provided for by the Commissioner:

- Where an application for remission of duty is made in accordance with Article 236, 238 or 239, or

- where goods are seized with a view to subsequent confiscation in accordance with the second indent of point (c) or with point (d) of Article 233, or

- where the customs debt was incurred under Article 203 and there is more than one debtor.

Article 223

Payment shall be made in cash or by any other means with similar discharging effect in accordance with the provisions in force. It may also be made by adjustment of credit balance where the provisions in force so allow.

Article 224

Provided the amount of duty payable by the person concerned relates to goods declared for a customs procedure which entails the obligation to pay such duty, the Commissioner may, at that person's request, grant deferment of payment of that amount under the conditions laid down in Articles 225, 226 and 227.

Article 225

The granting of deferment of payment shall be conditional on the provision of security by the applicant.

In addition, the granting of deferment of payment may give rise to the charging of incidental expenses for the opening of files or for services rendered.

Article 226

The Commissioner shall decide which of the following procedures must be used when granting deferment of payment:

a. separately in respect of each amount of duty entered in the accounts under the conditions laid down in the first subparagraph of Article 218(1) or in Article 220(1); or

b. globally in respect of all amounts of duty entered in the accounts under the conditions laid down in the first subparagraph of Article 218(1) during a period fixed by the Commissioner not exceeding 31 days; or

c. globally in respect of all amounts of duty forming a single entry in accordance with the second paragraph of Article 218(1).

Article 227

1. The period for which payment is deferred shall be 30 days. It shall be calculated as follows:

(a) where payment is deferred in accordance with Article 226(a), the period shall be calculated from the day following date on which the amount of duty is entered in the accounts by the Commissioner.

Where Article 219 is applied, the period of 30 days calculated in accordance with the first subparagraph shall be reduced by the number of days corresponding to the period in excess of two days used to enter the amount in the accounts;

(b) where payment is deferred in accordance with Article 226(b), the period shall be calculated from the day following the date on which the aggregation period expires. It shall be reduced by the number of days corresponding to half the number of days in the aggregation period;

(c) where payment is deferred in accordance with Article 226(c), the period shall be calculated from the day following the expiry date of the period during which the goods in question were released. It shall be reduced by the number of days corresponding to half the number of days in the period concerned.

2. Where the number of days in the periods referred to in paragraph 1(b) and (c) is an odd number, the number of days to be deducted from the 30-day period pursuant to paragraph 1(b) and (c) shall be equal to half the next lowest even number.

3. To simplify matters, where the periods referred to in paragraph 1 (b) and (c) are a calendar week or a calendar month, the Commissioner may provide that the amount of duty in respect of which payment has been deferred shall be paid:

(a) if the period is a calendar week, on the Friday of the fourth week following that calendar week;

(b) if the period is a calendar month, by the sixteenth day of the month following that calendar month.

Article 228

1. Deferment of payment shall not be granted in respect of amounts of duty which, although relating to goods entered for a customs procedure which entails the obligation to pay such duty, are entered in the accounts in accordance with the provisions in force concerning acceptance of incomplete declarations, because the declarant has not, by the time of expiry of the period set, provided the information necessary for the definitive valuation of the goods for customs purposes or has not supplied the particulars or the document missing when the incomplete declaration was accepted.

2. However, deferment of payment may be granted in the cases referred to in paragraph 1 where the amount of duty to be recovered is entered in the accounts before the expiry of a period of 30 days from the date on which the amount originally charged was entered in the accounts or, if it was not entered in the accounts, from the date on which the declaration relating to the goods in question was accepted.The duration of the deferment of payment granted in such circumstances shall not extend beyond the date of expiry of the period which, pursuant to Article 227, was granted in respect of the amount of duty originally fixed, or which would have been granted had the amount of duty legally due been entered in the accounts when the goods in question were declared.

Article 229

The Commissioner may grant the debtor payment facilities other than deferred payment.

The granting of such payment facilities shall:

(a) be conditional on the provision of security. However, such security need not be required where to require it would, because of the situation of the debtor, create serious economic or social difficulties;

(b) result in credit interest being charged according to law over and above the amount of duty.

The Commissioner may refrain from claiming credit interest where to claim it would, because of the situation of the debtor, create serious economic or social difficulties.

Article 230

Whatever the payment facilities granted to the debtor, the latter may in any case pay all or part of the amount of duty without awaiting expiry of the period he has been granted for payment.

Article 231

An amount of duty owed may be paid by a third person instead of the debtor.

Article 232

1. Where the amount of duty due has not been paid within the prescribed period:

(a) the Commissioner shall avail himself of all options open to him under the legislation in force, including enforcement, to secure payment of that amount.

Special provisions may be adopted in respect of guarantors within the framework of the transit procedure;

(b) interest on arrears shall be charged according to law over and above the amount of duty.

2. The Commissioner may waive collection of interest on arrears:

(a) where, because of the situation of the debtor, it would be likely to create serious economic or social difficulties;

(b) where the amount does not exceed a level fixed by the Commissioner, or

(c) if the duty is paid within five days of the expiry of the period prescribed for payment.

3. The Commissioner may fix:

(a) minimum periods for calculation of interest;

(b) minimum amounts payable as interest on arrears.

CHAPTER 4

EXTINCTION OF CUSTOMS DEBT

Article 233

Without prejudice to the provisions in force relating to the time-barring of a customs debt and non-recovery of such a debt in the event of the legally established insolvency of the debtor, a customs debt shall be extinguished:

(a) by payment of the amount of duty;

(b) by remission of the amount of duty;

(c) where, in respect of goods declared for a customs procedure entailing the obligation to pay duties:

- the customs declaration is invalidated in accordance with Article 66,

- the goods, before their release, are either seized and simultaneously or subsequently confiscated, destroyed on the instructions of the Commissioner, destroyed or abandoned in accordance with Article 182, or destroyed or irretrievably lost as a result of their actual nature or of unforeseeable circumstances (excluding theft) or force majeure;

(d) where goods in respect of which a customs debt is incurred in accordance with Article 202 are seized upon their unlawful introduction and are simultaneously or subsequently confiscated.

Article 234

In the event of seizure and confiscation, the customs debt shall, nonetheless for the purposes of the criminal law applicable to customs offences, be deemed not to have been extinguished and the provisions of the Import Duties Act (Cap. 337) and the Customs Ordinance (Cap. 37) shall apply for determining penalties or for taking criminal proceedings.

CHAPTER 5

REPAYMENT AND REMISSION OF DUTY

Article 235

The following definitions shall apply:

(a) "repayment" means the total or partial refund of import duties or export duties which have been paid;

(b) "remission" means either a decision to waive all or part of the amount of a customs debt or a decision to render void an entry in the accounts of all or part of an amount of import or export duty which has not been paid.

Article 236

1. Import duties or export duties shall be repaid in so far as it is established that when they were paid the amount of such duties was not legally owed or that the amount has been entered in the accounts contrary to Article 220(2).

Import duties or export duties shall be remitted in so far as it is established that when they were entered in the accounts the amount of such duties was not legally owed or that the amount has been entered in the accounts contrary to Article 220(2).

No repayment or remission shall be granted when the facts which led to the payment or entry in the accounts of an amount which was not legally owed are the result of deliberate action by the person concerned.

2. Import duties or export duties shall be repaid or remitted upon submission of an application to the Commissioner within a period of two years from the date on which the amount of those duties was communicated to the debtor.

That period shall be extended if the person concerned provides evidence that he was prevented from submitting his application within the said period as a result of unforeseeable circumstances (excluding theft) or force majeure.

Where the Commissioner himself discovers within this period that one or other of the situations described in the first and second subparagraphs of paragraph 1 exists, he shall repay or remit on his own initiative.

Article 237

Import duties or export duties shall be repaid where a customs declaration is invalidated and the duties have been paid. Repayment shall be granted upon submission of an application by the person concerned within the periods laid down for submission of the application for invalidation of the customs declaration.

Article 238

1. Import duties shall be repaid or remitted in so far as it is established that the amount of such duties entered in the accounts relates to goods placed under the customs procedure in question and rejected by the importer because at the point in time referred to in Article 67 they are defective or do not comply with the terms of the contract on the basis of which they were imported.

Defective goods, within the meaning of the first subparagraph, shall be deemed to include goods damaged before their release.

2. Repayment or remission of import duties shall be granted on condition that:

(a) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract;

(b) the goods are exported.

At the request of the person concerned, the Commissioner shall permit the goods to be destroyed or to be placed, for the purposes of their re-exportation, under the external transit procedure or the customs warehousing procedure or in a free zone or free warehouse, instead of being exported.

For the purposes of being assigned one of the customs-approved treatments or uses provided for in the preceding subparagraph, the goods shall be deemed to be non-Maltese goods.

3. Import duties shall not be repaid or remitted in respect of goods which, before being declared to customs declaration, were imported temporarily for testing, unless it is established that the fact that the goods were defective or did not comply with the terms of the contract could not normally have been detected in the course of such tests.

4. Import duties shall be repaid or remitted for the reasons set out in

paragraph 1 upon submission of an application to the Commissioner within twelve months from the date on which the amount of those duties was communicated to the debtor.

However, the Commissioner may permit this period to be exceeded in duly justified exceptional cases.

Article 239

1. Import duties or export duties may be repaid or remitted in situations other than those referred to in Articles 236, 237, and 238:

- to be determined by the Minister;

- resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned. The situations in which this provision may be applied and the procedures to be followed to that end shall be defined by the Minister. Repayment or remission may be made subject to special conditions.

2. Duties shall be repaid or remitted for the reasons set out in paragraph 1 upon submission of an application to the Commissioner within 12 months from the date on which the amount of the duties was communicated to the debtor.

However, the Commissioner may permit this period to be exceeded in duly justified exceptional cases.

Article 240

Import or export duties shall be repaid or remitted under the conditions laid down in this chapter only if the amount to be repaid or remitted exceeds an amount fixed by the Minister.

However, the Commissioner may also grant an application for repayment or remission in respect of a lower amount.

Article 241

Repayment by the Commissioner of amounts of import duties or export duties or of credit interest or interest on arrears collected on payment of such duties shall not give rise to the payment of interest by the Commissioner. However, interest shall be paid:

- where a decision to grant a request for repayment is not implemented within three months of the date of adoption of that decision,

- where national provisions so stipulate.

The amount of such interest shall be according to law.

Article 242

Where a customs debt has been remitted or the corresponding amount of duty repaid in error, the original debt shall again become payable. Any interest paid under Article 241 must be reimbursed.

TITLE VIII

APPEALS

Article 243

1. Any person shall have the right to appeal against decisions taken by the customs authorities which relate to the application of customs legislation, and which concern him directly and individually.

Any person who has applied to the customs authorities for a decision relating to the application of customs legislation and has not obtained a ruling on that request within the period referred to in Article 6(2) shall also be entitled to exercise the right of appeal.

2. The right of appeal may be exercised:

(a) initially, before the customs authorities designated for that purpose;

(b) subsequently, before an independent body, which may be a judicial authority or an equivalent specialized body, according to the provisions in force in Malta.

Article 244

The lodging of an appeal shall not cause implementation of the disputed decision to be suspended.

The customs authorities shall, however, suspend implementation of such decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with customs legislation or that irreparable damage is to be feared for the person concerned.

Where the disputed decision has the effect of causing import duties or export duties to be charged, suspension of implementation of that decision shall be subject to the existence or lodging of a security. However, such security need not be required where such a requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.

Article 245

The provisions for the implementation of the appeals procedure shall be determined by the Minister.

Article 246

This title shall not apply to appeals lodged with a view to the annulment or

revision of a decision taken by the customs authorities on the basis of criminal law.

ANNEX A TO THE CUSTOMS CODE

GOODS FOR WHICH PROCESSING UNDER CUSTOMS CONTROL IS AUTHORISED (ARTICLE 131) AND ECONOMIC CONDITIONS IN THE FRAMEWORK OF THE ARRANGEMENTS FOR PROCESSING UNDER CUSTOMS CONTROL

PART A

"MCT" means Maltese Customs Tariff.

The economic conditions shall be deemed to be fulfilled for the following types of goods and operations:

	Column 1	**Column 2**
Order No	**Goods**	**Processing**
1	Goods of any kind	Processing into samples presented as such or put up into sets
2	Goods of any kind	Reduction to waste and scrap or destruction
3	Goods of any kind	Denaturing
4	Goods of any kind	Recovery of parts or components
5	Goods of any kind	Separation and/ or destruction of damaged parts
6	Goods of any kind	Processing to correct the effects of damage to the goods
7	Goods of any kind	Usual forms of handling permitted in customs warehouses or free zones
8	Goods of any kind	Processing into products of a kind to be incorporated in or used for civil aircraft for which an airworthiness certificate is issued by a company authorised for such operations by the aviation authorities or the aviation authorities of another country
9	Goods which have to go operations to ensure their compliance with technical requirements for their release for free circulation.	Any form of processing
10	Goods of any kind not subject to an agricultural or commercial policy measure, or provisional or definitive antidumping, or provisional or definitive countervailing duty	Any form of processing, where the import duty advantage by using the arrangements does not exceed the value of €46,587.47 per applicant and per calendar year

	Column 1	Column 2
Order No	**Goods**	**Processing**
11	Any electronic type of components, parts, assemblies (including subassemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product	Processing into information technology products of MCT codes 8471 10 10 00 to 8471 90 00 00, 8473 10 11 00, 8473 21 10 00 to 8473 40 11 00, 8473 50 10 00, 8473 50 90 00 and 8541 10 00 10 to 8542 90 00 00
12	Solid fractions of palm oil falling within MCT code 1511 90 19 00 or Fluid fractions of palm oil falling within MCT code 1511 90 91 00 or Coconut oil falling within MCT code 1513 11 10 00 or Fluid fractions of coconut oil falling within MCT code ex 1513 19 30 00 or Palm kernel oil falling within MCT code 1513 21 11 00 or Fluid fractions of palm kernel oil falling within MCT code ex 1513 29 30 00 or Babassu oil falling within MCT code 1513 21 19 00	Processing into: - mixtures of fatty acids falling within MCT codes 3823 11 00, 3823 12 00 00, ex 3823 19 10 00, ex 3823 19 30 00 and ex 3823 19 90 00 - fatty acids falling within MCT codes 2915 70 15 00, 2915 70 25 00, ex 2915 90 10 00, ex 2915 90 80 00, ex 2916 15 00 00 and ex 2916 19 80 00 - mixture of methyl esters of fatty acids falling within MCT code ex 3824 90 95 00 - methyl esters of fatty acids falling within MCT codes ex 2915 70 20 00, ex 2915 70 80 00, ex 2915 90 80 00, ex 2916 15 00 00 and ex 2916 19 80 00 - mixture of fatty alcohols falling within MCT code 3823 70 00 00 - fatty alcohols falling within MCT codes 2905 16 80 00, 2905 17 00 00, 2905 19 00 10 and 2905 10 00 90 - glycerol falling within MCT code 1520 00 00 00
13	Castor oil falling within MCT code 1515 30 90 00	Processing into: - hydrogenated castor oil ("opal-wax") of MCT code 1516 20 10 00 - 12-hydrostearic acid (purity less than 90%) of MCT code ex 3823 19 10 00 - 12-hydrostearic acid (purity 90% or more) of MCT code ex 2918 19 99 00 - glycerol of MCT code 2905 45 00 00

	Column 1	**Column 2**
Order No	**Goods**	**Processing**
14	Tobaccos falling within Chapter 24 of the Maltese Customs Tariff	Processing into "homogenised" or "reconstituted" tobacco falling within MCT code 2403 91 00 and/or tobacco powder falling within MCT code 2403 99 90
15	Raw or unmanufactured tobacco falling within MCT code 2401 10 Raw or unmanufactured tobacco partly stemmed/stripped falling within MCT code ex 2401 20	Processing into partly or wholly stemmed/stripped tobaccos falling within MCT code 2401 20 and into tobacco refuse falling within MCT code 2401 30 00
16	Products falling within MCT codes: 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00 00, 2707 99 30 00, 2707 99 91 00, 2707 99 99 00 and 2710 00	Processing into products falling within MCT codes: 2710 00 71 00 or 2710 00 72 00
17	Crude oils falling within MCT code 2707 99 11 00	Processing into products falling within MCT codes 2707 10 90 00, 2707 20 90 00, 2707 30 90 00, 2707 50 90 00, 2707 99 30 00, 2707 99 99 00, 2902 20 90 00, 2902 30 90 00, 2902 41 00 00, 2902 42 00 00, 2902 43 00 00, 2902 44 90 00
18	Gas oils with a sulphur content exceeding 0,2% by weight falling within MCT code 2710 00 68 00 Kerosene falling within MCT code 2710 00 55 00 White spirit falling within MCT code 2710 00 21 00	Mixture of the goods in column 1 or a mixture of one and/ or other of the goods in column 1 with gas oil with a sulphur content not exceeding 0,2% by weight falling within MCT code 2710 00 66 00 or 2710 00 67 00 to obtain a gas oil with a sulphur content not exceeding 0,2% by weight falling within MCT code 2710 00 66 00 or 2710 00 67 00
19	PVC material falling within MCT code 3921 90 60 00	Processing into filmscreens falling within MCT code 9010 60 00 00

	Column 1	Column 2
Order No	**Goods**	**Processing**
20	Skating boots without skates attached of MCT code 6402 19 00 00 Skating boots without skates attached of MCT code 6403 19 00	Processing into: ice skates of MCT code 9506 70 10 00 roller skates of MCT code 9506 70 30 00
21	Motor chassis fitted with cabs, of MCT code 8704 21 31	Processing into fire engines fitted with integral fire fighting and/ or life saving equipment, of MCT code 8705 30 00 00

PART B

The economic conditions shall be examined for the following types of goods and operations, which are not covered by Part A:

	Column 1	Column 2
	Goods	**Processing**
	(i) All goods subject to a(n) agricultural measure or provisional or definitive antidumping, or provisional or definitive countervailing, duty	Any form of processing
	(ii) All other goods not covered by Part A and (i) above	Any form of processing

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ANNEX B TO THE CUSTOMS CODE

LIST OF USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE 109 OF THE CUSTOMS CODE

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit code in the Maltese Customs Tariff.

Usual forms of handling listed below shall not be granted if, in the opinion of the customs authorities, the operation is likely to increase the risk of fraud:

1. ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;

2. reconstruction of the goods after transport;

3. stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;

4. removal of damaged or contaminated components;

5. conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;

6. treatment against parasites;

7. anti-rust treatment;

8. treatment:

- by simple raising of the temperature, without further treatment or distillation process, or

- by simple lowering of the temperature;

even if this results in a different eight-digit code in the Maltese Customs Tariff;

9. electrostatic treatment, uncreasing or ironing of textiles;

10. treatment consisting in:

- semming and/ or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or

- dehydration of fruits even if this results in a different eight-digit code in the Maltese Customs Tariff;

11. desalination, cleaning and butting of hides;

12. addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit code in the Maltese Customs Tariff for the added or replacement goods;

13. dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit code in the Maltese Customs Tariff;

14. mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;

15. dividing or size cutting out of goods if only simple operations are involved;

16. packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit code in the Maltese Customs

Tariff, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;

17. testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;

18. dulling of pipe fittings to prepare the goods for certain markets.