

REPUBLIQUE
DE
VANUATU



REPUBLIC
OF
VANUATU

JOURNAL OFFICIEL

OFFICIAL GAZETTE

10 NOVEMBRE 1998

EXTRAORDINARY GAZETTE
NUMBER SPECIAL

10 NOVEMBER 1998

SONT PUBLIES LES TEXTES SUIVANTS

NOTIFICATION OF PUBLICATION

ACT

THE IMPORT DUTIES (CONSOLIDATION)
(AMENDMENT) ACT NO. 8 OF 1998.

REPUBLIC OF VANUATU

HARMONIZED CUSTOMS IMPORT/EXPORT
DUTY TARIFF SYSTEM FOR THE DESIGNATION
AND CODIFICATION OF GOODS

1996 EDITION

DEPARTMENT OF CUSTOMS AND TAXES OF VANUATU PMB 012 PORT VILA
WORLD CUSTOMS ORGANISATION
26-38, rue de l'Industrie
B-1040 Brussels

ANNEXE I

HARMONIZED SYSTEM NOMENCLATURE

TABLE OF CONTENTS

General Rules for the interpretation of the Harmonized System.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

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

SECTION II

VEGETABLE PRODUCTS

Section Note.

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

SECTION III

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

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

SECTION IV

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

Section Note.

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

SECTION V

MINERAL PRODUCTS

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

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

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

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes.

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

SECTION VIII

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

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

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,

**OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK**

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

SECTION X

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

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

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes.

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

SECTION XII

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

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

SECTION XIII

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

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

SECTION XIV

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

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 *(Reserved for possible future use in the Harmonized System)*

- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83 Miscellaneous articles of base metal.

SECTION XVI

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

Section Notes.

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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.

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

SECTION XVIII

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

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

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

- Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.
- 98 *(Reserved for special uses by Contracting Parties)*
- 99 *(Reserved for special uses by Contracting Parties)*

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.

EXPLANATION OF TERMS

Note : Where in the Tariff rates of duty have an * or ** or **** against the rate of duty. The rate of duty will reduce as follows :

(Current 55% protected rate)

* Duty Rate :	From 1st January 2000	- 50%
	From 1st January 2001	- 45%
	From 1st January 2002	- 40%
	From 1st January 2003	- 35%
	From 1st January 2004	- 30%

(Current 45% protected rate)

** Duty Rate :	From 1st January 2001	- 40%
	From 1st January 2003	- 35%
	From 1st January 2004	- 30%

(Current 385/VT per litre)

*** Duty Rate :	From 1st January 2000 to 350 vt/l
	From 1st January 2001 to 315 vt/l
	From 1st January 2003 to 280 vt/l
	From 1st January 2004 to 210 vt/l

EXPLANATION OF TERMS

Note : Where in the Tariff rates of duty have an * or ** or *** against the rate of duty. The rate of duty will reduce as follows :

(Current 55% protected rate)

* Duty Rate :	From 1st January 2000	- 50%
	From 1st January 2001	- 45%
	From 1st January 2002	- 40%
	From 1st January 2003	- 35%
	From 1st January 2004	- 30%

(Current 45% protected rate)

** Duty Rate :	From 1st January 2001	- 40%
	From 1st January 2003	- 35%
	From 1st January 2004	- 30%

(Current 385/VT per litre)

*** Duty Rate :	From 1st January 2000 to 350 vt/l
	From 1st January 2001 to 315 vt/l
	From 1st January 2003 to 280 vt/l
	From 1st January 2004 to 210 vt/l

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1

Live animals

Note.

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.

VARIETY ITEM	DESCRIPTION	UNITS	DUTY
01.01	Live horses, asses, mules and hinnies.		
	- Horses :		
0101.1100	-- Pure-bred breeding animals	kg/u	Free
0101.1900	-- Other	kg/u	Free
0101.2000	- Asses, mules and hinnies	kg/u	Free
01.02	Live bovine animals.		
0102.1000	- Pure-bred breeding animals	kg/u	Free
0102.9000	- Other	kg/u	Free
01.03	Live swine.		
0103.1000	- Pure-bred breeding animals	kg/u	Free

SECTION I

Chapter 1

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
	- Other :		
0103.9100	-- Weighing less than 50 kg	kg/u	Free
0103.9200	-- Weighing 50 kg or more	kg/u	Free
01.04	Live sheep and goats.		
0104.1000	- Sheep	kg/u	Free
0104.2000	- Goats	kg/u	Free
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.		
	- Weighing not more than 185 g :		
0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	kg/u	Free
0105.1200	-- Turkeys	kg/u	Free
0105.1900	-- Other	kg/u	Free
	- Other :		
0105.9200	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g	kg/u	Free
0105.9300	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g	kg/u	Free
0105.9900	-- Other	kg/u	Free
01.06			
0106.0000	Other live animals.	kg/u	10%

SECTION I

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) or animal blood (heading No. 05.11 or 30.02); or
- (c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
02.01	Meat of bovine animals, fresh or chilled.		
0201.1000	- Carcasses and half-carcasses	kg	55%*
0201.2000	- Other cuts with bone in	kg	55%*
0201.3000	- Boneless	kg	55%*
02.02	Meat of bovine animals, frozen.		
0202.1000	- Carcasses and half-carcasses	kg	55%*
0202.2000	- Other cuts with bone in	kg	55%*
0202.3000	- Boneless	kg	55%*
02.03	Meat of swine, fresh, chilled or frozen.		
	- Fresh or chilled :		
0203.1100	-- Carcasses and half-carcasses	kg	55%*
0203.1200	-- Hams, shoulders and cuts thereof, with bone in	kg	55%*
0203.1900	-- Other	kg	55%*
	- Frozen :		
0203.2100	-- Carcasses and half-carcasses	kg	55%*

SECTION I

Chapter 2

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
0203.2200	-- Hams, shoulders and cuts thereof, with bone in	kg	55%*
0203.2900	-- Other	kg	55%*
02.04	Meat of sheep or goats, fresh, chilled or frozen.		
0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	20%
	- Other meat of sheep, fresh or chilled :		
0204.2100	-- Carcasses and half-carcasses	kg	20%
0204.2200	-- Other cuts with bone in	kg	20%
0204.2300	-- Boneless	kg	20%
0204.3000	- Carcasses and half-carcasses of lamb, frozen	kg	20%
	Other meat of sheep, frozen :		
0204.4100	- Carcasses and half-carcasses	kg	20%
0204.4200	-- Other cuts with bone in	kg	20%
0204.4300	- Boneless	kg	20%
0204.5000	- Meat of goats	kg	20%
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	20%
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
0206.1000	- Of bovine animals, fresh or chilled	kg	20%
	- Of bovine animals, frozen :		20%
0206.2100	-- Tongues	kg	20%
0206.2200	-- Livers	kg	20%
0206.2900	-- Other	kg	20%
0206.3000	- Of swine, fresh or chilled	kg	20%

SECTION I

Chapter 2

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
	- Of swine, frozen :		
0206.4100	-- Livers	kg	20%
0206.4900	-- Other	kg	20%
0206.8000	- Other, fresh or chilled	kg	20%
0206.9000	- Other, frozen	kg	20%
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207.1100	-- Not cut in pieces, fresh or chilled	kg	55%*
0207.1200	-- Not cut in pieces, frozen	kg	55%*
0207.1300	-- Cuts and offal, fresh or chilled	kg	30%
	-- Cuts and offal, frozen		
0207.1410	--- Chicken wings	kg	20%
0207.1490	--- Other	kg	55%*
	- Of turkeys :		
0207.2400	-- Not cut in pieces, fresh or chilled	kg	20%
0207.2500	-- Not cut in pieces, frozen	kg	20%
0207.2600	-- Cuts and offal, fresh or chilled	kg	20%
0207.2700	-- Cuts and offal, frozen	kg	20%
	- Of ducks, geese or guinea fowls :		
0207.3200	-- Not cut in pieces, fresh or chilled	kg	20%
0207.3300	-- Not cut in pieces, frozen	kg	20%
0207.3400	-- Fatty livers, fresh or chilled	kg	20%
0207.3500	-- Other, fresh or chilled	kg	20%
0207.3600	-- Other, frozen	kg	20%

SECTION I

Chapter 2

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		
0208.1000	- Of rabbits or hares	kg	20%
0208.2000	- Frog's legs	kg	20%
0208.9000	- Other	kg	20%
0209.0000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	20%
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 :		
0210.1100	-- Hams, shoulders and cuts thereof, with bone in	kg	20%
0210.1200	-- Bellies (streaky) and cuts thereof	kg	20%
0210.1900	-- Other	kg	20%
0210.2000	- Meat of bovine animals	kg	20%
0210.9000	- Other, including edible flours and meals of meat or meat offal	kg	20%

SECTION I

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.

CARIF ITEM	DESCRIPTION	UNITS	DUTY
03.01	Live fish.		
0301.1000	- Ornamental fish	kg	30%
	- Other live fish :		
0301.9100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	30%
0301.9200	-- Eels (<i>Anguilla spp.</i>)	kg	30%
0301.9300	-- Carp	kg	30%
0301.9900	-- Other	kg	30%
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.		
	- Salmonidae, excluding livers and roes :		
0302.1100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	30%

SECTION I

Chapter 3

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
0302.1200	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	30%
0302.1900	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :	kg	30%
0302.2100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	30%
0302.2200	-- Plaice (<i>Pleuronectes platessa</i>)	kg	30%
0302.2300	-- Sole (<i>Solea spp.</i>)	kg	30%
0302.2900	-- Other - Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :	kg	30%
0302.3100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	30%
0302.3200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	30%
0302.3300	-- Skipjack or stripe-bellied bonito	kg	30%
0302.3900	-- Other	kg	30%
0302.4000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	kg	30%
0302.5000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes :	kg	30%
0302.6100	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	30%

SECTION I

Chapter 3

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0302.6200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	30%	
0302.6300	-- Coalfish (<i>Pollachius virens</i>)	kg	30%	
0302.6400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	30%	
0302.6500	-- Dogfish and other sharks	kg	30%	
0302.6600	-- Eels (<i>Anguilla spp.</i>)	kg	30%	
0302.6900	-- Other	kg	30%	
0302.7000	- Livers and roes	kg	30%	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.			
0303.1000	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes	kg	30%	
	- Other salmonidae, excluding livers and roes :	kg	30%	
0303.2100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	30%	
0303.2200	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	30%	
0303.2900	-- Other	kg	30%	
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :			
0303.3100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	30%	
0303.3200	-- Plaice (<i>Pleuronectes platessa</i>)	kg	30%	

SECTION I

Chapter 3

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0303.3300	-- Sole (<i>Solea spp.</i>)	kg	30%	
0303.3900	-- Other	kg	30%	
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :			
0303.4100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	30%	
0303.4200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	30%	
0303.4300	-- Skipjack or strip-bellied bonito	kg	30%	
0303.4900	-- Other	kg	30%	
0303.5000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	kg	30%	
0303.6000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	kg	30%	
	- Other fish, excluding livers and roes :			
0303.7100	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	30%	
0303.7200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	30%	
0303.7300	-- Coalfish (<i>Pollachius virens</i>)	kg	30%	
0303.7400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	30%	
0303.7500	-- Dogfish and other sharks	kg	30%	
0303.7600	-- Eels (<i>Anguilla spp.</i>)	kg	30%	
0303.7700	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	kg	30%	
0303.7800	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	30%	
0303.7900	-- Other	kg	30%	
0303.8000	- Livers and roes	kg	30%	

SECTION I

Chapter 3

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.1000	- Fresh or chilled	kg	30%	
0304.2000	- Frozen fillets	kg	30%	
0304.9000	- Other	kg	30%	
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.			
0305.1000	- Flours, meals and pellets of fish, fit for human consumption	kg	30%	
0305.2000	- Livers and roes, dried, smoked, salted or in brine	kg	30%	
0305.3000	- Fish fillets, dried, salted or in brine, but not smoked	kg	30%	
	- Smoked fish, including fillets :			
0305.4100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	30%	
0305.4200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	30%	
0305.4900	-- Other	kg	30%	
	- Dried fish, whether or not salted but not smoked :			
0305.5100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	30%	
0305.5900	-- Other	kg	30%	

SECTION I

Chapter 3

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	- Fish, salted but not dried or smoked and fish in brine :			
0305.6100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	30%	
0305.6200	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	30%	
0305.6300	-- Anchovies (<i>Engraulis spp.</i>)	kg	30%	
0305.6900	-- Other	kg	30%	
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 :			
0306.1100	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	30%	
0306.1200	-- Lobsters (<i>Homarus spp.</i>)	kg	30%	
0306.1300	-- Shrimps and prawns	kg	30%	
0306.1400	-- Crabs	kg	30%	
0306.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	30%	
	- Not frozen :			
0306.2100	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	30%	
0306.2200	-- Lobsters (<i>Homarus spp.</i>)	kg	30%	
0306.2300	-- Shrimps and prawns	kg	30%	
0306.2400	-- Crabs	kg	30%	
0306.2900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	30%	

SECTION I

Chapter 3

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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 aquatic invertebrates other than crustaceans, fit for human consumption.			
0307.1000	- Oysters	kg	30%	
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.2100	-- Live, fresh or chilled	kg	30%	
0307.2900	-- Other	kg	30%	
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :			
0307.3100	-- Live, fresh or chilled	kg	30%	
0307.3900	-- Other	kg	30%	
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>) :			
0307.4100	-- Live, fresh or chilled	kg	30%	
0307.4900	-- Other	kg	30%	
	- Octopus (<i>Octopus spp.</i>) :			
0307.5100	-- Live, fresh or chilled	kg	30%	
0307.5900	-- Other	kg	30%	
0307.6000	- Snails, other than sea snails	kg	30%	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :			
0307.9100	-- Live, fresh or chilled	kg	30%	
0307.9900	-- Other	kg	30%	

SECTION 1

Chapter 4

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

Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 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 milkfat 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).

SECTION I

Chapter 4

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.1000	- Of a fat content, by weight, not exceeding 1 %	kg	20%	
0401.2000	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	kg	20%	
0401.3000	- Of a fat content, by weight, exceeding 6 %	kg	20%	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.1000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	kg	20%	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :			
0402.2100	-- Not containing added sugar or other sweetening matter	kg	20%	
0402.2900	-- Other	kg	20%	
	- Other :			
0402.9100	-- Not containing added sugar or other sweetening matter	kg	20%	
0402.9900	-- Other	kg	20%	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.1000	- Yogurt	kg	45%**	
0403.9000	- Other	kg	20%	

SECTION I

Chapter 4

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	20%	
0404.9000	- Other	kg	20%	
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.1000	- Butter	kg	20%	
0405.2000	- Dairy spreads	kg	20%	
0405.9000	- Other	kg	20%	
04.06	Cheese and curd.			
0406.1000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	45%**	
0406.2000	- Grated or powdered cheese, of all kinds	kg	20%	
0406.3000	- Processed cheese, not grated or powdered	kg	20%	
0406.4000	- Blue-veined cheese	kg	20%	
0406.9000	- Other cheese	kg	20%	
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.0010	- Fertilized	kg/12u	Free	
0407.0090	- Other	kg/12u	55%*	
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 :			
0408.1100	-- Dried	kg	Free	
0408.1900	-- Other	kg	Free	
	- Other :			

SECTION I

Chapter 4

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0408.9100	-- Dried	kg	Free	
0408.9900	-- Other	kg	Free	
0409.0000	Natural honey.	kg	20%	
0410.0000	Edible products of animal origin, not elsewhere specified or included.	kg	20%	

SECTION I

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 (heading No. 96.03).
- 2.- For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	Free	
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	Free	
0502.9000	- Other	kg	Free	
0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	kg	Free	
0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	Free	

SECTION I

Chapter 5

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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.			
0505.1000	- Feathers of a kind used for stuffing; down	kg	Free	
0505.9000	- Other	kg	Free	
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.1000	- Ossein and bones treated with acid	kg	Free	
0506.9000	- Other	kg	Free	
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.1000	- Ivory; ivory powder and waste	kg	Free	
0507.9000	- Other	kg	Free	
0508.0000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	kg	Free	
0509.0000	Natural sponges of animal origin.	kg	Free	
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	Free	

SECTION I

Chapter 5

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.1000	- Bovine semen	kg	Free	
0511.9100	- Other : -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	Free	
0511.9900	- Other	kg	Free	

SECTION II
VEGETABLE PRODUCTS

Note.

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

Chapter 6

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

Notes.

- 1.- Subject to the second part of heading 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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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.			
0601.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg/u	30%	
0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	kg/u	30%	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.1000	- Unrooted cuttings and slips	kg/u	30%	
0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	kg/u	30%	
0602.3000	- Rhododendrons and azaleas, grafted or not	kg/u	30%	
0602.4000	- Roses, grafted or not	kg/u	30%	
0602.9000	- Other	kg	30%	

SECTION II

Chapter 6

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0603.1000	- Fresh	kg	30%	
0603.9000	- Other	kg	30%	
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.			
0604.1000	- Mosses and lichens	kg	30%	
	- Other :			
0604.9100	-- Fresh	kg	30%	
0604.9900	-- Other	kg	30%	

SECTION II

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 (*Majorana 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).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
07.01	Potatoes, fresh or chilled.			
0701.1000	- Seed	kg	Free	
0701.9000	- Other	kg	30%	
0702.0000	Tomatoes, fresh or chilled.	kg	30%	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.1000	- Onions and shallots	kg	30%	
0703.2000	- Garlic	kg	30%	
0703.9000	- Leeks and other alliaceous vegetables	kg	30%	

SECTION II

Chapter 7

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.1000	- Cauliflowers and headed broccoli	kg	30%	
0704.2000	- Brussels sprouts	kg	30%	
0704.9000	- Other	kg	30%	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
	- Lettuce :			
0705.1100	-- Cabbage lettuce (head lettuce)	kg	30%	
0705.1900	-- Other	kg	30%	
	- Chicory :			
0705.2100	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	kg	30%	
0705.2900	-- Other	kg	30%	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.1000	- Carrots and turnips	kg	30%	
0706.9000	- Other	kg	30%	
0707.0000	Cucumbers and gherkins, fresh or chilled.	kg	30%	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.1000	- Peas (<i>Pisum sativum</i>)	kg	30%	
0708.2000	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	30%	
0708.9000	- Other leguminous vegetables	kg	30%	
07.09	Other vegetables, fresh or chilled.			
0709.1000	- Globe artichokes	kg	30%	
0709.2000	- Asparagus	kg	30%	

SECTION II

Chapter 7

TARIEF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0709.3000	- Aubergines (egg-plants)	kg	30%	
0709.4000	- Celery other than celeriac	kg	30%	
	- Mushrooms and truffles :			
0709.5100	-- Mushrooms	kg	30%	
0709.5200	-- Truffles	kg	30%	
0709.6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	30%	
0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	30%	
0709.9000	- Other	kg	30%	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.1000	- Potatoes	kg	30%	
	- Leguminous vegetables, shelled or unshelled :			
0710.2100	-- Peas (<i>Pisum sativum</i>)	kg	30%	
0710.2200	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	30%	
0710.2900	-- Other	kg	30%	
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	30%	
0710.4000	- Sweet corn	kg	30%	
0710.8000	- Other vegetables	kg	30%	
0710.9000	- Mixtures of vegetables	kg	30%	
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.			
0711.1000	- Onions	kg	30%	
0711.2000	- Olives	kg	30%	

SECTION II

Chapter 7

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0711.3000	- Capers	kg	30%	
0711.4000	- Cucumbers and gherkins	kg	30%	
0711.9000	- Other vegetables; mixtures of vegetables	kg	30%	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.2000	- Onions	kg	30%	
0712.3000	- Mushrooms and truffles	kg	30%	
0712.9000	- Other vegetables; mixtures of vegetables	kg	30%	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.1000	- Peas (<i>Pisum sativum</i>)	kg	30%	
0713.2000	- Chickpeas (garbanzos)	kg	30%	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713.3100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	30%	
0713.3200	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg	30%	
0713.3300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg	30%	
0713.3900	-- Other	kg	30%	
0713.4000	- Lentils	kg	30%	
0713.5000	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	kg	30%	
0713.9000	- Other	kg	30%	

SECTION II

Chapter 7

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.1000	- Manioc (cassava)	kg	30%	
0714.2000	- Sweet potatoes	kg	30%	
0714.9000	- Other	kg	30%	

SECTION II

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
	- Coconuts :			
0801.1100	-- Desiccated	kg	25%	
0801.1900	-- Other	kg	25%	
	- Brazil nuts :			
0801.2100	-- In shell	kg	25%	
0801.2200	-- Shelled	kg	25%	
	- Cashew nuts :			
0801.3100	-- In shell	kg	25%	
0801.3200	-- Shelled	kg	25%	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds :			
0802.1100	-- In shell	kg	25%	

SECTION II

Chapter 8

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0802.1200	-- Shelled - Hazelnuts or filberts (<i>Corylus spp.</i>):	kg	25%	
0802.2100	-- In shell	kg	25%	
0802.2200	-- Shelled - Walnuts:	kg	25%	
0802.3100	-- In shell	kg	25%	
0802.3200	-- Shelled	kg	25%	
0802.4000	- Chestnuts (<i>Castanea spp.</i>)	kg	25%	
0802.5000	- Pistachios	kg	25%	
0802.9000	- Other	kg	25%	
0803.0000	Bananas, including plantains, fresh or dried.	kg	25%	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.1000	- Dates	kg	25%	
0804.2000	- Figs	kg	25%	
0804.3000	- Pineapples	kg	25%	
0804.4000	- Avocados	kg	25%	
0804.5000	- Guavas, mangoes and mangosteens	kg	25%	
08.05	Citrus fruit, fresh or dried.			
0805.1000	- Oranges	kg	25%	
0805.2000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg	25%	
0805.3000	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>)	kg	25%	
0805.4000	- Grapefruit	kg	25%	
0805.9000	- Other	kg	25%	

SECTION II
Chapter 8

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
08.06	Grapes, fresh or dried.			
0806.1000	- Fresh	kg	25%	
0806.2000	- Dried	kg	25%	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.1100	-- Watermelons	kg	25%	
0807.1900	-- Other	kg	25%	
0807.2000	- Papaws (papayas)	kg	25%	
08.08	Apples, pears and quinces, fresh.			
0808.1000	- Apples	kg	25%	
0808.2000	- Pears and quinces	kg	25%	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.1000	- Apricots	kg	25%	
0809.2000	- Cherries	kg	25%	
0809.3000	- Peaches, including nectarines	kg	25%	
0809.4000	- Plums and sloes	kg	25%	
08.10	Other fruit, fresh.			
0810.1000	- Strawberries	kg	25%	
0810.2000	- Raspberries, blackberries, mulberries and loganberries	kg	25%	
0810.3000	- Black, white or red currants and gooseberries	kg	25%	
0810.4000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	25%	
0810.5000	- Kiwifruit	kg	25%	
0810.9000	- Other	kg	25%	

SECTION II

Chapter 8

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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.			
0811.1000	- Strawberries	kg	25%	
0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	25%	
0811.9000	- Other	kg	25%	
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.			
0812.1000	- Cherries	kg	25%	
0812.2000	- Strawberries	kg	25%	
0812.9000	- Other	kg	25%	
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.1000	- Apricots	kg	25%	
0813.2000	- Prunes	kg	25%	
0813.3000	- Apples	kg	25%	
0813.4000	- Other fruit	kg	25%	
0813.5000	- Mixtures of nuts or dried fruits of this Chapter	kg	25%	
0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	25%	

SECTION II

Chapter 9

Coffee, tea, maté and spices

Notes.

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

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

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

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER T E S
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- Coffee, not roasted :			
0901.1100	-- Not decaffeinated	kg	25%	
0901.1200	-- Decaffeinated	kg	25%	
	- Coffee roasted :			
0901.2100	-- Not decaffeinated	kg	25%	
0901.2200	-- Decaffeinated	kg	25%	
0901.9000	- Other	kg	25%	
09.02	Tea, whether or not flavoured.			
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	25%	
0902.2000	- Other green tea (not fermented)	kg	25%	

SECTION II

Chapter 9

TARIEF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	25%	
0902.4000	- Other black tea (fermented) and other partly fermented tea	kg	25%	
0903.0000	Maté.	kg	25%	
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.			
	- Pepper :			
0904.1100	-- Neither crushed nor ground	kg	25%	
0904.1200	-- Crushed or ground	kg	25%	
0904.2000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	kg	25%	
0905.0000	Vanilla.	kg	25%	
09.06	Cinnamon and cinnamon-tree flowers.			
0906.1000	- Neither crushed nor ground	kg	25%	
0906.2000	- Crushed or ground	kg	25%	
0907.0000	Cloves (whole fruit, cloves and stems).	kg	25%	
09.08	Nutmeg, mace and cardamoms.			
0908.1000	- Nutmeg	kg	25%	
0908.2000	- Mace	kg	25%	
0908.3000	- Cardamoms	kg	25%	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
0909.1000	- Seeds of anise or badian	kg	25%	
0909.2000	- Seeds of coriander	kg	25%	
0909.3000	- Seeds of cumin	kg	25%	

SECTION II

Chapter 9

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
0909.4000	- Seeds of caraway	kg	25%	
0909.5000	- Seeds of fennel; juniper berries	kg	25%	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.1000	- Ginger	kg	25%	
0910.2000	- Saffron	kg	25%	
0910.3000	- Turmeric (curcuma)	kg	25%	
0910.4000	- Thyme; bay leaves	kg	25%	
0910.5000	- Curry	kg	25%	
	- Other spices :			
0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	kg	25%	
0910.9900	- Other	kg	25%	

SECTION II

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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
10.01	Wheat and meslin.			
1001.1000	- Durum wheat	kg	Free	
1001.9000	- Other	kg	Free	
1002.0000	Rye.	kg	Free	
1003.0000	Barley.	kg	Free	
1004.0000	Oats.	kg	Free	
10.05	Maize (corn).			
1005.1000	- Seed	kg	Free	
1005.9000	- Other	kg	Free	
10.06	Rice.			
1006.1000	- Rice in the husk (paddy or rough)	kg	Free	
1006.2000	- Husked (brown) rice	kg	Free	
1006.3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	kg	Free	

SECTION II

Chapter 10

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1006.4000	- Broken rice	kg	Free	
1007.0000	Grain sorghum.	kg	Free	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.1000	- Buckwheat	kg	Free	
1008.2000	- Millet	kg	Free	
1008.3000	- Canary seed	kg	Free	
1008.9000	- Other cereals	kg	Free	

SECTION II

Chapter 11

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

Notes.

1.- This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading No. 19.01;
- (c) Corn flakes or other products of heading No. 19.04;
- (d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

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

Otherwise, they fall in heading No. 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading No. 11.04.

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

Otherwise, they fall in heading No. 11.03 or 11.04.

SECTION II

Chapter 11

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			35 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye .	45 %	2.5 %	80 %	-
Barley	45 %	3 %	80 %	-
Oats	45 %	5 %	80 %	-
Maize (corn) and grain sorghum	45 %	2 %	-	90 %
Rice	45 %	1.6 %	80 %	-
Buckwheat	45 %	4 %	80 %	-

3.- For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cere 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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1101.0000	Wheat or meslin flour.	kg	Free	
11.02	Cereal flours other than of wheat or meslin.			
1102.1000	- Rye flour	kg	Free	
1102.2000	- Maize (corn) flour	kg	Free	
1102.3000	- Rice flour	kg	Free	
1102.9000	- Other	kg	Free	
11.03	Cereal groats, meal and pellets.			
	- Groats and meal :			
1103.1100	-- Of wheat	kg	Free	
1103.1200	-- Of oats	kg	Free	
1103.1300	-- Of maize (corn)	kg	Free	

SECTION II

Chapter 11

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1103.1400	-- Of rice	kg	Free	
1103.1900	-- Of other cereals	kg	Free	
	- Pellets :			
1103.2100	-- Of wheat	kg	Free	
1103.2900	-- Of other cereals	kg	Free	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains :			
1104.1100	-- Of barley	kg	Free	
1104.1200	-- Of oats	kg	Free	
1104.1900	-- Of other cereals	kg	Free	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :			
1104.2100	-- Of barley	kg	Free	
1104.2200	-- Of oats	kg	Free	
1104.2300	-- Of maize (corn)	kg	Free	
1104.2900	-- Of other cereals	kg	Free	
1104.3000	- Germ of cereals, whole, rolled, flaked or ground	kg	Free	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.1000	- Flour, meal and powder	kg	Free	
1105.2000	- Flakes, granules and pellets	kg	Free	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.			
1106.1000	- Of the dried leguminous vegetables of heading No. 07.13	kg	Free	

Chapter 11

PARTS PER 100	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1106.2000	- Of sago or of roots or tubers of heading No. 07.14	kg	Free	
1106.3000	- Of the products of Chapter 8	kg	Free	
11.07	Malt, whether or not roasted.			
1107.1000	- Not roasted	kg	Free	
1107.2000	- Roasted	kg	Free	
11.08	Starches; inulin.			
	- Starches :			
1108.1100	-- Wheat starch	kg	Free	
1108.1200	-- Maize (corn) starch	kg	Free	
1108.1300	-- Potato starch	kg	Free	
1108.1400	-- Manioc (cassava) starch	kg	Free	
1108.1900	-- Other starches	kg	Free	
1108.2000	- Inulin	kg	Free	
1109.0000	Wheat gluten, whether or not dried.	kg	Free	

Chapter 12

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

Notes.

- 1.- Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or 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 headings Nos. 23.04 to 23.06.
- 3.- For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12.09 does not, however, apply to the following even if for sowing :

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings Nos. 12.01 to 12.07 or 12.11.
- 4.- Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to :

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.
- 5.- For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include :
- (a) Dead single-cell micro-organisms of heading No. 21.02;
 - (b) Cultures of micro-organisms of heading No. 30.02; or
 - (c) Fertilisers of heading No. 31.01 or 31.05.
-

Chapter 12

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1201.0000	Soya beans, whether or not broken.	kg	Free	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.1000	- In shell	kg	Free	
1202.2000	- Shelled, whether or not broken	kg	Free	
1203.0000	Copra.	kg	Free	
1204.0000	Linseed, whether or not broken.	kg	Free	
1205.0000	Rape or colza seeds, whether or not broken.	kg	Free	
1206.0000	Sunflower seeds, whether or not broken.	kg	Free	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.1000	- Palm nuts and kernels	kg	Free	
1207.2000	- Cotton seeds	kg	Free	
1207.3000	- Castor oil seeds	kg	Free	
1207.4000	- Sesamum seeds	kg	Free	
1207.5000	- Mustard seeds	kg	Free	
1207.6000	- Safflower seeds	kg	Free	
	- Other :			
1207.9100	-- Poppy seeds	kg	Free	
1207.9200	-- Shea nuts (karite nuts)	kg	Free	
1207.9900	-- Other	kg	Free	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.1000	- Of soya beans	kg	Free	
1208.9000	- Other	kg	Free	

SECTION II

Chapter 12

TARIFF ITEM	DESCRIPTION	UNIT	DUTY	OTHER TAXES
12.09	Seeds, fruit and spores, of a kind used for sowing.			
	- Beet seed :			
1209.1100	-- Sugar beet seed	kg	Free	
1209.1900	-- Other	kg	Free	
	- Seeds of forage plants, other than beet seed :			
1209.2100	-- Lucerne (alfalfa) seed	kg	Free	
1209.2200	-- Clover (<i>Trifolium spp.</i>) seed	kg	Free	
1209.2300	-- Fescue seed	kg	Free	
1209.2400	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seed	kg	Free	
1209.2500	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	kg	Free	
1209.2600	-- Timothy grass seed	kg	Free	
1209.2900	-- Other	kg	Free	
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	kg	Free	
	- Other :			
1209.9100	-- Vegetable seeds	kg	Free	
1209.9900	-- Other	kg	Free	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	Free	
1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	Free	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.1000	- Licorice roots	kg	Free	

SECTION II

Chapter 12

TARIFF ITEM	DESCRIPTION	UNITS	DUTY RATE
1211.2000	- Ginseng roots	kg	Free
1211.9000	- Other	kg	Free
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.		
1212.1000	- Locust beans, including locust bean seeds	kg	Free
1212.2000	- Seaweeds and other algae	kg	Free
1212.3000	- Apricot, peach or plum stones and kernels - Other :	kg	Free
1212.9100	-- Sugar beet	kg	Free
1212.9200	-- Sugar cane	kg	Free
1212.9901	-- <i>Piper Methysticum</i> (Kava)	kg	Free
1212.9909	-- Other	kg	Free
1213.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	Free
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
1214.1000	- Lucerne (alfalfa) meal and pellets	kg	Free
1214.9000	- Other	kg	Free

SECTION II

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 No. 29.14 or 29.38;
- (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes, resinoids, 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
- (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
1301.1000	- Lac	kg	Free	
1301.2000	- Gum Arabic	kg	Free	
1301.9000	- Other	kg	Free	

SECTION II

Chapter 13

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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 :			
1302.1100	-- Opium	kg	Free	
1302.1200	-- Of liquorice	kg	Free	
1302.1300	-- Of hops	kg	Free	
1302.1400	-- Of pyrethrum or of the roots of plants containing rotenone	kg	Free	
1302.1900	-- Other	kg	Free	
1302.2000	- Pectic substances, pectinates and pectates	kg	Free	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products :			
1302.3100	-- Agar-agar	kg	Free	
1302.3200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	Free	
1302.3900	-- Other	kg	Free	

SECTION II

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 does not apply to wood wool (heading No. 44.05).
- 4.- Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.1000	- Bamboos	kg	Free	
1401.2000	- Rattans	kg	Free	
1401.9000	- Other	kg	Free	
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.			
1402.1000	- Kapok	kg	Free	
1402.9000	- Other	kg	Free	

SECTION II

Chapter 14

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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.			
1403.1000	- Broomcorn (<i>Sorghum vulgare var. technicum</i>)	kg	Free	
1403.9000	- Other	kg	Free	
14.04	Vegetable products not elsewhere specified or included.			
1404.1000	- Raw vegetable materials of a kind used primarily in dyeing or tanning	kg	Free	
1404.2000	- Cotton linters	kg	Free	
1404.9000	- Other	kg	Free	

SECTION III

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

Chapter 15

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Pig fat or poultry fat of heading 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.- Soap-stocks, oil foots and dregs, stearin-pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1501.0000	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.	kg	Free	
1502.0000	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	kg	Free	
1503.0000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	kg	Free	

SECTION III

Chapter 15

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.1000	- Fish-liver oils and their fractions	kg	Free	
1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	kg	Free	
1504.3000	- Fats and oils and their fractions, of marine mammals	kg	Free	
15.05	Wool grease and fatty substances derived therefrom (including lanolin).			
1505.1000	- Wool grease, crude	kg	Free	
1505.9000	- Other	kg	Free	
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	Free	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.1000	- Crude oil, whether or not degummed	kg/l	20vt/l	
1507.9000	- Other	kg/l	20vt/l	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.1000	- Crude oil	kg/l	20vt/l	
1508.9000	- Other	kg/l	20vt/l	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.1000	- Virgin	kg/l	20vt/l	
1509.9000	- Other	kg/l	20vt/l	
1510.0000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	kg/l	20vt/l	

SECTION III

Chapter 15

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.1000	- Crude oil	kg/l	20vt/l	
1511.9000	- Other	kg/l	20vt/l	
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 :			
1512.1100	-- Crude oil	kg/l	20vt/l	
1512.1900	-- Other	kg/l	20vt/l	
	- Cotton-seed oil and its fractions :			
1512.2100	-- Crude oil, whether or not gossypol has been removed	kg/l	20vt/l	
1512.2900	-- Other	kg/l	20vt/l	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Coconut (copra) oil and its fractions :			
1513.1100	-- Crude oil	kg/l	20vt/l	
1513.1900	-- Other	kg/l	20vt/l	
	- Palm kernel or babassu oil and fractions thereof :			
1513.2100	-- Crude oil	kg/l	20vt/l	
1513.2900	-- Other	kg/l	20vt/l	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
1514.1000	- Crude oil	kg/l	20vt/l	
1514.9000	- Other	kg/l	20vt/l	

SECTION III

Chapter 15

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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 :			
1515.1100	-- Crude oil	kg/l	20vt/l	
1515.1900	-- Other	kg/l	20vt/l	
	- Maize (corn) oil and its fractions :			
1515.2100	-- Crude oil	kg/l	20vt/l	
1515.2900	-- Other	kg/l	20vt/l	
1515.3000	- Castor oil and its fractions	kg/l	20vt/l	
1515.4000	- Tung oil and its fractions	kg/l	20vt/l	
1515.5000	- Sesame oil and its fractions	kg/l	20vt/l	
1515.6000	- Jojoba oil and its fractions	kg/l	20vt/l	
1515.9000	- Other	kg/l	20vt/l	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.1000	- Animal fats and oils and their fractions	kg/l	20vt/l	
1516.2000	- Vegetable fats and oils and their fractions	kg/l	20vt/l	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.			
1517.1000	- Margarine, excluding liquid margarine	kg	Free	
1517.9000	- Other	kg	Free	
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown,	kg	Free	

SECTION III

Chapter 15

PART NUMBER	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	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.			
[15.19]				
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes.	kg	Free	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.1000	- Vegetable waxes	kg	Free	
1521.9000	- Other	kg	Free	
1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	Free	

SECTION IV

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

Note.

- 1.- In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder 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.

SECTION IV

Chapter 16

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	kg	25%	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.1000	- Homogenised preparations	kg	25%	
1602.2000	- Of liver of any animal	kg	25%	
	- Of poultry of heading No. 01.05 :			
1602.3100	-- Of turkeys	kg	25%	
1602.3200	-- Of fowls of the species <i>Gallus domesticus</i>	kg	25%	
1602.3900	-- Other	kg	25%	
	- Of swine :			
1602.4100	-- Hams and cuts thereof	kg	25%	
1602.4200	-- Shoulders and cuts thereof	kg	25%	
1602.4900	-- Other, including mixtures	kg	25%	
1602.5000	- Of bovine animals	kg	25%	
1602.9000	- Other, including preparations of blood of any animal	kg	25%	
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	25%	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced :			
1604.1100	-- Salmon	kg	25%	
1604.1200	-- Herrings	kg	25%	
1604.1300	-- Sardines, sardinella and brisling or sprats	kg	25%	
1604.1400	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	kg	25%	
1604.1500	-- Mackerel	kg	25%	

SECTION IV

Chapter 16

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1604.1600	-- Anchovies	kg	25%	
1604.1900	-- Other	kg	25%	
1604.2000	- Other prepared or preserved fish	kg	25%	
1604.3000	- Caviar and caviar substitutes	kg	25%	
16.05	Crustaceans, molluscs, and other aquatic invertebrates, prepared or preserved.			
1605.1000	- Crab	kg	25%	
1605.2000	- Shrimps and prawns	kg	25%	
1605.3000	- Lobster	kg	25%	
1605.4000	- Other crustaceans	kg	25%	
1605.9000	- Other	kg	25%	

SECTION IV

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 or other products of Chapter 30.

Subheading Note.

For the purposes 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 polarimeter reading of less than 99.5°.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter :			
1701.1100	-- Cane sugar	kg	25%	
1701.1200	-- Beet sugar	kg	25%	
	- Other :			
1701.9100	-- Containing added flavouring or colouring matter	kg	25%	
1701.9900	-- Other	kg	25%	
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 :			

SECTION IV

Chapter 17

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1702.1100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	20%	
1702.1900	- Other	kg	20%	
1702.2000	- Maple sugar and maple syrup	kg	20%	
1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	kg	20%	
1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose	kg	20%	
1702.5000	- Chemically pure fructose	kg	20%	
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	kg	20%	
1702.9000	- Other, including invert sugar	kg	20%	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.1000	- Cane molasses	kg	20%	
1703.9000	- Other	kg	20%	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.1000	- Chewing gum, whether or not sugar-coated	kg	25%	
1704.9000	- Other	kg	25%	

SECTION IV

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 1 to this Chapter, other food preparations containing cocoa.

TARIFFHEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
1801.0000	Cocoa beans, whole or broken, raw or roasted.	kg	20%	
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	kg	20%	
18.03	Cocoa paste, whether or not defatted.			
1803.1000	- Not defatted	kg	20%	
1803.2000	- Wholly or partly defatted	kg	20%	
1804.0000	Cocoa butter, fat and oil.	kg	20%	
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	kg	20%	
18.06	Chocolate and other food preparations containing cocoa.			
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	kg	20%	
1806.2000	- 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	kg	20%	
	- Other, in blocks, slabs or bars :			
1806.3100	-- Filled	kg	20%	
1806.3200	-- Not filled	kg	20%	
1806.9000	- Other	kg	20%	

SECTION IV

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.

TARIFF ITEM	DESCRIPTION	UNITS	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.		
1901.1000	- Preparations for infant use, put up for retail sale	kg	15%

SECTION IV

Chapter 19

TARIFAITEM	DESCRIPTION	UNITS	DUTY	DUTY RATES
1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	kg	15%	
1901.9000	- Other	kg	15%	
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 :			
) 1902.1100	- Containing eggs	kg	15%	
1902.1900	- Other	kg	15%	
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	15%	
1902.3000	- Other pasta	kg	15%	
1902.4000	- Couscous	kg	15%	
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	15%	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	15%	
1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	15%	
1904.9000	- Other	kg	15%	

SECTION IV

Chapter 19

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.1000	- Crispbread	kg	15%	
1905.2000	- Gingerbread and the like	kg	15%	
	- Sweet biscuits; waffles and wafers			
1905.3010	-- Communion wafers	kg	15%	
1905.3020	-- Containing cream or chocolate	kg	15%	
1905.3090	-- Other	kg	15%	
1905.4000	- Rusks, toasted bread and similar toasted products	kg	15%	
1905.9000	- Other	kg	55%*	

SECTION IV

Chapter 20

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading No. 21.04.
- Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
- 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 in 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. 20.05.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 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 vegetables. Subheading No. 20.05.10 takes precedence over all other subheadings of heading No. 20.05.
- 2.- For the purposes of subheading No. 20.07.10, 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. 20.07.10 takes precedence over all other subheadings of heading No. 20.07.

SECTION IV

Chapter 20

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.1000	- Cucumbers and gherkins	kg	15%	
2001.2000	- Onions	kg	15%	
2001.9000	- Other	kg	15%	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.1000	- Tomatoes, whole or in pieces	kg	15%	
2002.9000	- Other	kg	15%	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.1000	- Mushrooms	kg	15%	
2003.2000	- Truffles	kg	15%	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.			
2004.1000	- Potatoes	kg	15%	
2004.9000	- Other vegetables and mixtures of vegetables	kg	15%	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.			
2005.1000	- Homogenised vegetables	kg	15%	
2005.2000	- Potatoes	kg	15%	
2005.4000	- Peas (<i>Pisum sativum</i>)	kg	15%	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			

SECTION IV
Chapter 20

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2005.5100	-- Beans, shelled	kg	15%	
2005.5900	-- Other	kg	15%	
2005.6000	- Asparagus	kg	15%	
2005.7000	- Olives	kg	15%	
2005.8000	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	15%	
2005.9000	- Other vegetables and mixtures of vegetables	kg	15%	
2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	15%	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.			
2007.1000	- Homogenised preparations	kg	15%	
	- Other :			
2007.9100	-- Citrus fruit	kg	15%	
2007.9900	-- Other	kg	15%	
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 :			
2008.1100	-- Ground-nuts	kg	15%	
2008.1900	-- Other, including mixtures	kg	15%	
2008.2000	- Pineapples	kg	15%	
2008.3000	- Citrus fruit	kg	15%	
2008.4000	- Pears	kg	15%	
2008.5000	- Apricots	kg	15%	
2008.6000	- Cherries	kg	15%	
2008.7000	- Peaches	kg	15%	

SECTION IV

Chapter 20

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2008.8000	- Strawberries	kg	15%	
	- Other, including mixtures other than those of subheading No. 2008.19 :			
2008.9100	-- Palm hearts	kg	15%	
2008.9200	-- Mixtures	kg	15%	
2008.9900	-- Other	kg	15%	
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 :			
2009.1100	-- Frozen	kg	55%*	
2009.1900	-- Other	kg	55%*	
2009.2000	- Grapefruit juice	kg	55%*	
2009.3000	- Juice of any other single citrus fruit	kg	55%*	
2009.4000	- Pineapple juice	kg	55%*	
2009.5000	- Tomato juice	kg	30%	
2009.6000	- Grape juice (including grape must)	kg	30%	
2009.7000	- Apple juice	kg	30%	
2009.8000	- Juice of any other single fruit or vegetable	kg	55%*	
2009.9000	- Mixtures of juices	kg	55%*	

SECTION IV

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 1 (b) above are to be classified in heading No. 21.01.
- 3.- For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HS ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
2101.1100	-- Extracts, essences and concentrates	kg	25%	
2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	25%	

SECTION IV

Chapter 21

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2101.2000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	25%	
2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	25%	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 30.02); prepared baking powders.			
2102.1000	- Active yeasts	kg	15%	
2102.2000	- Inactive yeasts; other single-cell micro-organisms, dead	kg	15%	
2102.3000	- Prepared baking powders	kg	15%	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.1000	- Soya sauce	kg	15%	
2103.2000	- Tomato ketchup and other tomato sauces	kg	15%	
2103.3000	- Mustard flour and meal and prepared mustard	kg	15%	
2103.9000	- Other	kg	15%	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.1000	- Soups and broths and preparations therefor	kg	15%	
2104.2000	- Homogenised composite food preparations	kg	15%	
2105.0000	Ice cream and other edible ice, whether or not containing cocoa.	kg	55%*	
21.06	Food preparations not elsewhere specified or included.			
2106.1000	- Protein concentrates and textured protein substances	kg	15%	
2106.9000	- Other	kg	15%	

SECTION IV

Chapter 22

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
2208.1000	- Compound alcoholic preparations of a kind used for the manufacture of beverages	kg/l	1450vt/l	
2208.2000	- Spirits obtained by distilling grape wine or grape marc	kg/l	1140vt/l	
	- Whiskies:			
2208.3010	-- Less than 10% by volume of alcohol	kg/l	280vt/l	
2208.3020	-- 10% or more but not exceeding 37% by volume of alcohol	kg/l	1040vt/l	
2208.3030	-- 37% by volume of alcohol or more	kg/l	1140vt/l	
	- Rum and tafia:			
2208.4010	-- Less than 10% by volume of alcohol	kg/l	280vt/l	
2208.4020	-- 10% or more but not exceeding 37% by volume of alcohol	kg/l	1040vt/l	
2208.4030	-- 37% by volume of alcohol or more	kg/l	1245vt/l	
	- Gin and Geneva:			
2208.5010	-- Less than 10% by volume of alcohol	kg/l	280vt/l	
2208.5020	-- 10% or more but not exceeding 37% by volume of alcohol	kg/l	1040vt/l	
2208.5030	-- 37% by volume of alcohol or more	kg/l	1245vt/l	
	- Vodka:			
2208.6010	-- Less than 10% by volume of alcohol	kg/l	280vt/l	
2208.6020	-- 10% or more but not exceeding 37% by volume of alcohol	kg/l	1040vt/l	
2208.6030	-- 37% by volume of alcohol or more	kg/l	1245vt/l	
	- Liqueurs and cordials:			
2208.7010	-- Less than 10% by volume of alcohol	kg/l	280vt/l	

SECTION IV

Chapter 22

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2208.7020	-- 10% or more but not exceeding 37% by volume of alcohol	kg/l	1040vt/l	
2208.7030	-- 37% by volume of alcohol or more	kg/l	1245vt/l	
	- Other:			
2208.9010	-- Less than 10% by volume of alcohol	kg/l	280vt/l	
2208.9020	-- 10% or more but not exceeding 37% by volume of alcohol	kg/l	1040vt/l	
2208.9030	-- 37% or more but not exceeding 80% by volume of alcohol	kg/l	1245vt/l	
2208.9040	-- 80% by volume of alcohol or more	kg/l	1555vt/l	
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	kg/l	25%	

SECTION IV

Chapter 23

Residues and waste from the food industries;
prepared animal fodder

Note.

- 1.- Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

TARIFF ITEM	DESCRIPTION	UNIT	DUTY	OTHER TAXES
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	kg	Free	
2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	Free	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.1000	- Of maize (corn)	kg	Free	
2302.2000	- Of rice	kg	Free	
2302.3000	- Of wheat	kg	Free	
2302.4000	- Of other cereals	kg	Free	
2302.5000	- Of leguminous plants	kg	Free	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.1000	- Residues of starch manufacture and similar residues	kg	Free	
2303.2000	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	Free	
2303.3000	- Brewing or distilling dregs and waste	kg	Free	

SECTION IV

Chapter 23

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	Free	
2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	Free	
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.			
2306.1000	- Of cotton seeds	kg	Free	
2306.2000	- Of linseed	kg	Free	
2306.3000	- Of sunflower seeds	kg	Free	
2306.4000	- Of rape or colza seeds	kg	Free	
2306.5000	- Of coconut or copra	kg	Free	
2306.6000	- Of palm nuts or kernels	kg	Free	
2306.7000	- Of maize (corn) germ	kg	Free	
2306.9000	- Other	kg	Free	
2307.0000	Wine lees; argol.	kg	Free	
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.			
2308.1000	- Acorns and horse-chestnuts	kg	Free	
2308.9000	- Other	kg	Free	
23.09	Preparations of a kind used in animal feeding.			
2309.1000	- Dog or cat food, put up for retail sale	kg	30%	
2309.9000	- Other	kg	Free	

SECTION IV

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.1000	- Tobacco, not stemmed/stripped	kg	2850vt/kg	
2401.2000	- Tobacco, partly or wholly stemmed/stripped	kg	2850vt/kg	
2401.3000	- Tobacco refuse	kg	2850vt/kg	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	12155vt/kg	
2402.2000	- Cigarettes containing tobacco	kg/000	10450vt/kg	
2402.9000	- Other	kg/000	3810vt/kg	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.1000	-- Stick or twist tobacco	kg	3720vt/kg	
2403.2000	-- Plug tobacco	kg	8600vt/kg	
	- Other :			
2403.9100	-- "Homogenised" or "reconstituted" tobacco	kg	8360vt/kg	
2403.9900	-- Other	kg	8360vt/kg	

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 2.5 g 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.

SECTION V

Chapter 25

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2501.0000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	kg	15%	
2502.0000	Unroasted iron pyrites.	kg	15%	
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	15%	
25.04	Natural graphite.			
2504.1000	- In powder or in flakes	kg	15%	
2504.9000	- Other	kg	15%	
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
2505.1000	- Silica sands and quartz sands	kg	15%	
2505.9000	- Other	kg	15%	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2506.1000	- Quartz	kg	15%	
	- Quartzite :			
2506.2100	-- Crude or roughly trimmed	kg	15%	
2506.2900	-- Other	kg	15%	
2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	kg	15%	
25.08	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.1000	- Bentonite	kg	15%	
2508.2000	- Decolourising earths and fuller's earth	kg	15%	
2508.3000	- Fire-clay	kg	15%	

SECTION V

Chapter 25

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2508.4000	- Other clays	kg	15%	
2508.5000	- Andalusite, kyanite and sillimanite	kg	15%	
2508.6000	- Mullite	kg	15%	
2508.7000	- Chamotte or dinas earths	kg	15%	
2509.0000	Chalk.	kg	15%	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.1000	- Unground	kg	15%	
2510.2000	- Ground	kg	15%	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No 28.16.			
2511.1000	- Natural barium sulphate (barytes)	kg	15%	
2511.2000	- Natural barium carbonate (witherite)	kg	15%	
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	kg	15%	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
	- Pumice stone :			
2513.1100	-- Crude or in irregular pieces, including crushed pumice ("bimskies")	kg	15%	
2513.1900	-- Other	kg	15%	
2513.2000	- Emery, natural corundum, natural garnet and other natural abrasives	kg	15%	
2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	kg	15%	

SECTION V

Chapter 25

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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 :			
2515.1100	-- Crude or roughly trimmed	kg	15%	
2515.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%	
2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	15%	
25	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	- Granite :			
2516.1100	-- Crude or roughly trimmed	kg	15%	
2516.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%	
	- Sandstone :			
2516.2100	-- Crude or roughly trimmed	kg	15%	
2516.2200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%	
2516.9000	- Other monumental or building stone	kg	15%	

SECTION V

Chapter 25

TARIFF ITEM	DESCRIPTION	UNIT	DUTY	OTHER TAXES
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.			
2517.1000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	15%	
2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	kg	15%	
2517.3000	- Tarred macadam	kg	15%	
2517.9000	- Other	kg	15%	
	- Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :			
2517.4100	-- Of marble	kg	15%	
2517.4900	-- Other	kg	15%	
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).			
2518.1000	- Dolomite not calcined	kg	15%	
2518.2000	- Calcined dolomite	kg	15%	
2518.3000	- Agglomerated dolomite (including tarred dolomite)	kg	15%	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.1000	- Natural magnesium carbonate (magnesite)	kg	15%	

SECTION V

Chapter 25

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2519.9000	- Other	kg	15%	
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.			
2520.1000	- Gypsum; anhydrite	kg	15%	
2520.2000	- Plasters	kg	15%	
2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	15%	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.			
2522.1000	- Quicklime	kg	15%	
2522.2000	- Slaked lime	kg	15%	
2522.3000	- Hydraulic lime	kg	15%	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.1000	- Cement clinkers	kg	15%	
	- Portland cement :			
2523.2100	-- White cement, whether or not artificially coloured	kg	15%	
2523.2900	-- Other	kg	15%	
2523.3000	- Aluminous cement	kg	15%	
2523.9000	- Other hydraulic cements	kg	15%	
2524.0000	Asbestos.	kg	15%	
25.25	Mica, including splittings; mica waste.			
2525.1000	- Crude mica and mica rifted into sheets or splittings	kg	15%	
2525.2000	- Mica powder	kg	15%	

SECTION V

Chapter 25

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2525.3000	- Mica waste	kg	15%	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
2526.1000	- Not crushed, not powdered	kg	15%	
2526.2000	- Crushed or powdered	kg	15%	
2527.0000	Natural cryolite; natural chiolite.	kg	15%	
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight.			
2528.1000	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg	15%	
2528.9000	- Other	kg	15%	
25.29	Felspar; leucite, nepheline and nepheline syenite; fluorspar.			
2529.1000	- Felspar	kg	15%	
	- Fluorspar :			
2529.2100	-- Containing by weight 97 % or less of calcium fluoride	kg	15%	
2529.2200	-- Containing by weight more than 97 % of calcium fluoride	kg	15%	
2529.3000	- Leucite; nepheline and nepheline syenite	kg	15%	
25.30	Mineral substances not elsewhere specified or included.			
2530.1000	- Vermiculite, perlite and chlorites, unexpanded	kg	15%	
2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	kg	15%	
2530.4000	- Natural micaceous iron oxides	kg	15%	
2530.9000	- Other	kg	15%	

SECTION V

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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
26.01	Iron ores and concentrates, including roasted iron pyrites.			
	- Iron ores and concentrates, other than roasted iron pyrites :			
2601.1100	-- Non-agglomerated	kg	Free	
2601.1200	-- Agglomerated	kg	Free	
2601.2000	- Roasted iron pyrites	kg	Free	

SECTION V

Chapter 26

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2602.0000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	kg	Free	
2603.0000	Copper ores and concentrates.	kg	Free	
2604.0000	Nickel ores and concentrates.	kg	Free	
2605.0000	Cobalt ores and concentrates.	kg	Free	
2606.0000	Aluminium ores and concentrates.	kg	Free	
2607.0000	Lead ores and concentrates.	kg	Free	
2608.0000	Zinc ores and concentrates.	kg	Free	
2609.0000	Tin ores and concentrates.	kg	Free	
2610.0000	Chromium ores and concentrates.	kg	Free	
2611.0000	Tungsten ores and concentrates.	kg	Free	
26.12	Uranium or thorium ores and concentrates.			
2612.1000	- Uranium ores and concentrates	kg	Free	
2612.2000	- Thorium ores and concentrates	kg	Free	
26.13	Molybdenum ores and concentrates.			
2613.1000	- Roasted	kg	Free	
2613.9000	- Other	kg	Free	
2614.0000	Titanium ores and concentrates.	kg	Free	
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.1000	- Zirconium ores and concentrates	kg	Free	
2615.9000	- Other	kg	Free	
26.16	Precious metal ores and concentrates.			
2616.1000	- Silver ores and concentrates	kg	Free	
2616.9000	- Other	kg	Free	

SECTION V

Chapter 26

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
26.17	Other ores and concentrates.			
2617.1000	- Antimony ores and concentrates	kg	Free	
2617.9000	- Other	kg	Free	
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	kg	Free	
2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	Free	
26.20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.			
	- Containing mainly zinc :			
2620.1100	-- Hard zinc spelter	kg	Free	
2620.1900	-- Other	kg	Free	
2620.2000	- Containing mainly lead	kg	Free	
2620.3000	- Containing mainly copper	kg	Free	
2620.4000	- Containing mainly aluminium	kg	Free	
2620.5000	- Containing mainly vanadium	kg	Free	
2620.9000	- Other	kg	Free	
2621.0000	Other slag and ash, including seaweed ash (kelp).	kg	Free	

Chapter 27

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

1.- This Chapter does not cover :

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 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 50 % by volume distils 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 subheadings Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluok", "xylol", "naphthalene" and "phenols" apply to products which contain more than 50 % by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

SECTION V

Chapter 27

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
	- Coal, whether or not pulverised, but not agglomerated :		
2701.1100	-- Anthracite	kg	Free
2701.1200	-- Bituminous coal	kg	Free
2701.1900	-- Other coal	kg	Free
2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	Free
27.02	Lignite, whether or not agglomerated, excluding jet.		
2702.1000	- Lignite, whether or not pulverised, but not agglomerated	kg	Free
2702.2000	- Agglomerated lignite	kg	Free
2703.0000	Peat (including peat litter), whether or not agglomerated.	kg	Free
2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	kg	Free
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	Free
2706.0000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	Free
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
2707.1000	- Benzole	kg	Free
2707.2000	- Toluole	kg	Free
2707.3000	- Xylole	kg	Free
2707.4000	- Naphthalene	kg	Free

SECTION V

Chapter 27

PARAMETER	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2707.5000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distills at 250 °C by the ASTM D 86 method	kg	Free	
2707.6000	- Phenols - Other :	kg	Free	
2707.9100	-- Creosote oils	kg	Free	
2707.9900	-- Other	kg	Free	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.1000	- Pitch	kg	Free	
2708.2000	- Pitch coke	kg	Free	
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude.	kg	Free	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.			
2710.0010	- Motor spirit	kg/l	26vt/l	
2710.0020	- Aviation gasoline	kg/l	4vt/l	
2710.0030	- Jet fuel and aviation kerosine	kg/l	4vt/l	
2710.0040	- Other kerosine and << white spirit >>	kg/l	6vt/l	
2710.0050	- Distillate fuels	kg/l	25vt/l	
2710.0090	- Other	kg/l	10vt/l	
27.11	Petroleum gases and other gaseous hydrocarbons.			

SECTION V

Chapter 27

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	- Liquefied:			
2711.1100	-- Natural gas	kg	Free	
2711.1200	-- Propane	kg	Free	
2711.1300	-- Butanes	kg	Free	
2711.1400	-- Ethylene, propylene, butylene et butadiene	kg	Free	
2711.1900	-- Other	kg	Free	
	- In gaseous state :			
2711.2100	-- Natural gas	kg	Free	
2711.2900	-- Other	kg	Free	
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.1000	- Petroleum jelly	kg	Free	
2712.2000	- Paraffin wax containing by weight less than 0.75 % of oil	kg	Free	
2712.9000	- Other	kg	Free	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
	- Petroleum coke :			
2713.1100	-- Not calcined	kg	Free	
2713.1200	-- Calcined	kg	Free	
2713.2000	- Petroleum bitumen	kg	Free	
2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Free	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.1000	- Bituminous or oil shale and tar sands	kg	Free	

SECTION V

Chapter 27

TARIFF ITEM	DESCRIPTION	UNIT	DUTY	OTHER TAXES
2714.9000	- Other	kg	Free	
2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	kg	Free	
2716.0000	Electrical energy. (optional heading)	kg/1000 kwh	Free	

SECTION VI
PRODUCTS OF THE CHEMICAL
OR ALLIED INDUSTRIES

Notes.

- 1.- (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
- (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading No. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, 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**

- N.B.
- 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;

SECTION VI

Chapter 28

- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in headings Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter :
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);
 - (b) Halide oxides of carbon (heading No. 28.12);
 - (c) Carbon disulphide (heading No. 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading No. 32.06;
 - (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 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 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.

SECTION VI

Chapter 28

5.- Headings Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

6.- Heading No. 28.44 applies only to :

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

The term "isotopes", for the purposes of this Note and of the wording of headings 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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
I. CHEMICAL ELEMENTS				
28.01	Fluorine, chlorine, bromine and iodine.			
2801.1000	- Chlorine	kg	10%	
2801.2000	- Iodine	kg	10%	
2801.3000	- Fluorine; bromine	kg	10%	
2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	10%	
2803.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	kg	10%	

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
28.04	Hydrogen, rare gases and other non-metals.			
2804.1000	- Hydrogen	kg/m ³	10%	
	- Rare gases :			
2804.2100	-- Argon	kg/m ³	10%	
2804.2900	-- Other	kg/m ³	10%	
2804.3000	- Nitrogen	kg/m ³	10%	
2804.4000	- Oxygen	kg/m ³	10%	
2804.5000	- Boron; tellurium	kg	10%	
	- Silicon :			
2804.6100	-- Containing by weight not less than 99.99 % of silicon	kg	10%	
2804.6900	-- Other	kg	10%	
2804.7000	- Phosphorus	kg	10%	
2804.8000	- Arsenic	kg	10%	
2804.9000	- Selenium	kg	10%	
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
	- Alkali metals :			
2805.1100	-- Sodium	kg	10%	
2805.1900	-- Other	kg	10%	
	- Alkaline-earth metals :			
2805.2100	-- Calcium	kg	10%	
2805.2200	-- Strontium and barium	kg	10%	
2805.3000	-- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	10%	
2805.4000	- Mercury	kg	10%	

SECTION VI

Chapter 28

PARTICULARS	DESCRIPTION	UNITS	RATES	OTHER
II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.1000	- Hydrogen chloride (hydrochloric acid)	kg	10%	
2806.2000	- Chlorosulphuric acid	kg	10%	
2807.0000	Sulphuric acid; oleum.	kg	10%	
2807.1000	Nitric acid; sulphonitric acids.	kg	10%	
28.09	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.			
2809.1000	- Diphosphorus pentoxide	kg	10%	
2809.2000	- Phosphoric acid and polyphosphoric acids	kg	10%	
2810.0000	Oxides of boron; boric acids.	kg	10%	
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids :			
2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	kg	10%	
2811.1900	-- Other	kg	10%	
	- Other inorganic oxygen compounds of non-metals :			
2811.2100	-- Carbon dioxide	kg	10%	
2811.2200	-- Silicon dioxide	kg	10%	
2811.2300	-- Sulphur dioxide	kg	10%	
2811.2900	-- Other	kg	10%	
III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12	Halides and halide oxides of non-metals.			
2812.1000	- Chlorides and chloride oxides	kg	10%	

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNIT	RATE
2812.9000	- Other	kg	10%
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.		
2813.1000	- Carbon disulphide	kg	10%
2813.9000	- Other	kg	10%
THE INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.		
2814.1000	- Anhydrous ammonia	kg	10%
2814.2000	- Ammonia in aqueous solution	kg	10%
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		
	- Sodium hydroxide (caustic soda) :		
2815.1100	-- Solid	kg	10%
2815.1200	-- In aqueous solution (soda lye or liquid soda)	kg	10%
2815.2000	- Potassium hydroxide (caustic potash)	kg	10%
2815.3000	- Peroxides of sodium or potassium	kg	10%
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		
2816.1000	- Hydroxide and peroxide of magnesium	kg	10%
2816.2000	- Oxide, hydroxide and peroxide of strontium	kg	10%
2816.3000	- Oxide, hydroxide and peroxide of barium	kg	10%
2817.0000	Zinc oxide; zinc peroxide.	kg	10%
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		
2818.1000	- Artificial corundum, whether or not chemically defined	kg	10%

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNIT	RATE
2818.2000	- Aluminium oxide, other than artificial corundum	kg	10%
2818.3000	- Aluminium hydroxide	kg	10%
28.19	Chromium oxides and hydroxides.		
2819.1000	- Chromium trioxide	kg	10%
2819.9000	- Other	kg	10%
28.20	Manganese oxides.		
2820.1000	- Manganese dioxide	kg	10%
2820.9000	- Other	kg	10%
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.		
2821.1000	- Iron oxides and hydroxides	kg	10%
2821.2000	- Earth colours	kg	10%
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	10%
2823.0000	Titanium oxides.	kg	10%
28.24	Lead oxides; red lead and orange lead.		
2824.1000	- Lead monoxide (litharge, massicot)	kg	10%
2824.2000	- Red lead and orange lead	kg	10%
2824.9000	- Other	kg	10%
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		
2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	kg	10%
2825.2000	- Lithium oxide and hydroxide	kg	10%
2825.3000	- Vanadium oxides and hydroxides	kg	10%

SECTION VI

Chapter 28

HS CODE	DESCRIPTION		OTHER DUTIES
2825.4000	- Nickel oxides and hydroxides	kg	10%
2825.5000	- Copper oxides and hydroxides	kg	10%
2825.6000	- Germanium oxides and zirconium dioxide	kg	10%
2825.7000	- Molybdenum oxides and hydroxides	kg	10%
2825.8000	- Antimony oxides	kg	10%
2825.9000	- Other	kg	10%
SALTS AND OTHER COMPLEXES OF INORGANIC ACIDS AND AME			
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		
	- Fluorides :		
2826.1100	-- Of ammonium or of sodium	kg	10%
2826.1200	-- Of aluminium	kg	10%
2826.1900	-- Other	kg	10%
2826.2000	- Fluorosilicates of sodium or of potassium	kg	10%
2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	10%
2826.9000	- Other	kg	10%
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.		
2827.1000	- Ammonium chloride	kg	10%
2827.2000	- Calcium chloride	kg	10%
	- Other chlorides :		
2827.3100	-- Of magnesium	kg	10%
2827.3200	-- Of aluminium	kg	10%
2827.3300	-- Of iron	kg	10%
2827.3400	-- Of cobalt	kg	10%

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNIT	ADV
2827.3500	-- Of nickel	kg	10%
2827.3600	-- Of zinc	kg	10%
2827.3800	-- Of barium	kg	10%
2827.3900	-- Other	kg	10%
	- Chloride oxides and chloride hydroxides:		
2827.4100	-- Of copper	kg	10%
2827.4900	-- Other	kg	10%
	- Bromides and bromide oxides :		
2827.5100	-- Bromides of sodium or of potassium	kg	10%
2827.5900	-- Other	kg	10%
2827.6000	- Iodides and iodide oxides	kg	10%
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		
2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	10%
2828.9000	- Other	kg	10%
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		
	- Chlorates :		
2829.1100	-- Of sodium	kg	10%
2829.1900	-- Other	kg	10%
2829.9000	- Other	kg	10%
28.30	Sulphides; polysulphides.		
2830.1000	- Sodium sulphides	kg	10%
2830.2000	- Zinc sulphide	kg	10%
2830.3000	- Cadmium sulphide	kg	10%
2830.9000	- Other	kg	10%

SECTION VI

Chapter 28

PARTICULARS	DESCRIPTION	UNIT	RATE (%)
28.31	Dithionites and sulphonylates.		
2831.1000	- Of sodium	kg	10%
2831.9000	- Other	kg	10%
28.32	Sulphites; thiosulphates.		
2832.1000	- Sodium sulphites	kg	10%
2832.2000	- Other sulphites	kg	10%
2832.3000	- Thiosulphates	kg	10%
28.33	Sulphates; alums; peroxosulphates (persulphates).		
	- Sodium sulphates :		
2833.1100	-- Disodium sulphate	kg	10%
2833.1900	-- Other	kg	10%
	- Other sulphates :		
2833.2100	-- Of magnesium	kg	10%
2833.2200	-- Of aluminium	kg	10%
2833.2300	-- Of chromium	kg	10%
2833.2400	-- Of nickel	kg	10%
2833.2500	-- Of copper	kg	10%
2833.2600	-- Of zinc	kg	10%
2833.2700	-- Of barium	kg	10%
2833.2900	-- Other	kg	10%
2833.3000	- Alums	kg	10%
2833.4000	- Peroxosulphates (persulphates)	kg	10%
28.34	Nitrites; nitrates.		
2834.1000	- Nitrites	kg	10%

SECTION VI

Chapter 28

PART ITEM	DESCRIPTION	UNITS	PERCENTAGE
	- Nitrates :		
2834.2100	-- Of potassium	kg	10%
2834.2200	-- Of bismuth	kg	10%
2834.2900	-- Other	kg	10%
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.		
2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	10%
	- Phosphates :		
2835.2200	-- Of mono- or disodium	kg	10%
2835.2300	-- Of trisodium	kg	10%
2835.2400	-- Of potassium	kg	10%
2835.2500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg	10%
2835.2600	-- Other phosphates of calcium	kg	10%
2835.2900	-- Other	kg	10%
	- Polyphosphates :		
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	kg	10%
2835.3900	-- Other	kg	10%
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		
2836.1000	- Commercial ammonium carbonate and other ammonium carbonates	kg	10%
2836.2000	- Disodium carbonate	kg	10%
2836.3000	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	10%

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
2836.4000	- Potassium carbonates	kg	10%
2836.5000	- Calcium carbonate	kg	10%
2836.6000	- Barium carbonate	kg	10%
2836.7000	- Lead carbonate	kg	10%
	- Other :		
2836.9100	-- Lithium carbonates	kg	10%
2836.9200	-- Strontium carbonate	kg	10%
2836.9900	-- Other	kg	10%
28.37	Cyanides, cyanide oxides and complex cyanides.		
	- Cyanides and cyanide oxides :		
2837.1100	-- Of sodium	kg	10%
2837.1900	-- Other	kg	10%
2837.2000	- Complex cyanides	kg	10%
2838.0000	Fulminates, cyanates and thiocyanates.	kg	10%
28.39	Silicates; commercial alkali metal silicates.		
	- Of sodium :		
2839.1100	-- Sodium metasilicates	kg	10%
2839.1900	-- Other	kg	10%
2839.2000	- Of potassium	kg	10%
2839.9000	- Other	kg	10%
28.40	Borates; peroxoborates (perborates).		
	- Disodium tetraborate (refined borax) :		
2840.1100	-- Anhydrous	kg	10%

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER DUTIES
2840.1900	-- Other	kg	10%	
2840.2000	- Other borates	kg	10%	
2840.3000	- Peroxoborates (perborates)	kg	10%	
28.41	Salts of oxometallic or peroxometallic acids.			
2841.1000	- Aluminates	kg	10%	
2841.2000	- Chromates of zinc or of lead	kg	10%	
2841.3000	- Sodium dichromate	kg	10%	
2841.4000	- Potassium dichromate	kg	10%	
2841.5000	- Other chromates and dichromates; peroxochromates	kg	10%	
	- Manganites, manganates and permanganates :			
2841.6100	-- Potassium permanganate	kg	10%	
2841.6900	-- Other	kg	10%	
2841.7000	- Molybdates	kg	10%	
2841.8000	- Tungstates (wolframates)	kg	10%	
2841.9000	- Other	kg	10%	
28.42	Other salts of inorganic acids or peroxyacids, excluding azides.			
2842.1000	- Double or complex silicates	kg	10%	
2842.9000	- Other	kg	10%	
VI. MISCELLANEOUS				
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843.1000	- Colloidal precious metals	kg	10%	
	- Silver compounds :			
2843.2100	-- Silver nitrate	kg	10%	

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNIT	RATE
2843.2900	-- Other	kg	10%
2843.3000	- Gold compounds	kg	10%
2843.9000	- Other compounds; amalgams	kg	10%
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		
2844.1000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	10%
2844.2000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	kg	10%
2844.3000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	10%
2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	10%
2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	10%
28.45	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
2845.1000	- Heavy water (deuterium oxide)	kg	10%
2845.9000	- Other	kg	10%

SECTION VI

Chapter 28

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.1000	- Cerium compounds	kg	10%	
2846.9000	- Other	kg	10%	
2847.0000	Hydrogen peroxide, whether or not solidified with urea.	kg	10%	
2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	10%	
28.49	Carbides, whether or not chemically defined.			
2849.1000	- Of calcium	kg	10%	
2849.2000	- Of silicon	kg	10%	
2849.9000	- Other	kg	10%	
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	kg	10%	
2851.0000	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	kg	10%	

SECTION VI

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) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
- (g) Enzymes (heading No. 35.07);

SECTION VI

Chapter 29

- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (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 or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 29.29.
- For the purposes of headings Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "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-Chapters.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 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).

SECTION VI

Chapter 29

- 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.

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER
ACYCLIC HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01	Acyclic hydrocarbons.			
2901.1000	- Saturated	kg	10%	
	- Unsaturated :			
2901.2100	-- Ethylene	kg	10%	
2901.2200	-- Propene (propylene)	kg	10%	
2901.2300	-- Butene (butylene) and isomers thereof	kg	10%	
2901.2400	-- Buta-1,3-diene and isoprene	kg	10%	
2901.2900	-- Other	kg	10%	
29.02	Cyclic hydrocarbons.			
	- Cyclanes, cyclenes and cycloterpenes :			
2902.1100	-- Cyclohexane	kg	10%	
2902.1900	-- Other	kg	10%	
2902.2000	- Benzene	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2902.3000	- Toluene	kg	10%	
	- Xylenes :			
2902.4100	-- <i>o</i> -Xylene	kg	10%	
2902.4200	-- <i>m</i> -Xylene	kg	10%	
2902.4300	-- <i>p</i> -Xylene	kg	10%	
2902.4400	-- Mixed xylene isomers	kg	10%	
2902.5000	- Styrene	kg	10%	
2902.6000	- Ethylbenzene	kg	10%	
2902.7000	- Cumene	kg	10%	
2902.9000	- Other	kg	10%	
29.03	Halogenated derivatives of hydrocarbons.			
	- Saturated chlorinated derivatives of acyclic hydrocarbons :			
2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	10%	
2903.1200	-- Dichloromethane (methylene chloride)	kg	10%	
2903.1300	-- Chloroform (trichloromethane)	kg	10%	
2903.1400	-- Carbon tetrachloride	kg	10%	
2903.1500	-- 1,2-Dichloroethane (ethylene dichloride)	kg	10%	
2903.1600	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	kg	10%	
2903.1900	-- Other	kg	10%	
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons :			
2903.2100	-- Vinyl chloride (chloroethylene)	kg	10%	
2903.2200	-- Trichloroethylene	kg	10%	
2903.2300	-- Tetrachloroethylene (perchloroethylene)	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY RATE
2903.2900	-- Other	kg	10%
2903.3000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	kg	10%
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :		
2903.4100	-- Trichlorofluoromethane	kg	10%
2903.4200	-- Dichlorodifluoromethane	kg	10%
2903.4300	-- Trichlorotrifluoroethanes	kg	10%
2903.4400	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	10%
2903.4500	-- Other derivatives perhalogenated only with fluorine and chlorine	kg	10%
2903.4600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	10%
2903.4700	-- Other perhalogenated derivatives	kg	10%
2903.4900	-- Other	kg	10%
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :		
2903.5100	-- 1,2,3,4,5,6-Hexachlorocyclohexane	kg	10%
2903.5900	-- Other	kg	10%
	- Halogenated derivatives of aromatic hydrocarbons :		
2903.6100	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	10%
2903.6200	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (<i>p</i> -chlorophenyl)ethane)	kg	10%
2903.6900	-- Other	kg	10%
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	10%

SECTION VI

Chapter 29

PARTICULAR ITEM	DESCRIPTION	UNITS	DUTY RATE
2904.2000	- Derivatives containing only nitro or only nitroso groups	kg	10%
2904.9000	- Other	kg	10%
II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED, NITROSATED OR NITROSATED DERIVATIVES			
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Saturated monohydric alcohols :		
2905.1100	-- Methanol (methyl alcohol)	kg	10%
2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	10%
2905.1300	-- Butan-1-ol (<i>n</i> -butyl alcohol)	kg	10%
2905.1400	-- Other butanols	kg	10%
2905.1500	-- Pentanol (amyl alcohol) and isomers thereof	kg	10%
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	kg	10%
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	10%
2905.1900	-- Other	kg	10%
	- Unsaturated monohydric alcohols :		
2905.2200	-- Acyclic terpene alcohols	kg	10%
2905.2900	-- Other	kg	10%
	- Diols :		
2905.3100	-- Ethylene glycol (ethanediol)	kg	10%
2905.3200	-- Propylene glycol (propane-1,2-diol)	kg	10%
2905.3900	-- Other	kg	10%
	- Other polyhydric alcohols :		

SECTION VI

Chapter 29

PARTICLE	DESCRIPTION	UNIT	DUTY	OTHER TAXES
2905.4100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	kg	10%	
2905.4200	-- Pentaerythritol	kg	10%	
2905.4300	-- Mannitol	kg	10%	
2905.4400	-- D-glucitol (sorbitol)	kg	10%	
2905.4500	-- Glycerol	kg	10%	
2905.4900	-- Other	kg	10%	
2905.5000	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	kg	10%	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic :			
2906.1100	-- Menthol	kg	10%	
2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	10%	
2906.1300	-- Sterols and inositols	kg	10%	
2906.1400	-- Terpeneols	kg	10%	
2906.1900	-- Other	kg	10%	
	- Aromatic :			
2906.2100	-- Benzyl alcohol	kg	10%	
2906.2900	-- Other	kg	10%	
	PHENOLS; PHENOL ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07	Phenols; phenol-alcohols.			
	- Monophenols :			
2907.1100	-- Phenol (hydroxybenzene) and its salts	kg	10%	
2907.1200	-- Cresols and their salts	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	10%	
2907.1400	-- Xylenols and their salts	kg	10%	
2907.1500	-- Naphthols and their salts	kg	10%	
2907.1900	-- Other	kg	10%	
	- Polyphenols :			
2907.2100	-- Resorcinol and its salts	kg	10%	
2907.2200	-- Hydroquinone (quinol) and its salts	kg	10%	
2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	kg	10%	
2907.2900	-- Other	kg	10%	
2907.3000	- Phenol-alcohols	kg	10%	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
2908.1000	- Derivatives containing only halogen substituents and their salts	kg	10%	
2908.2000	- Derivatives containing only sulpho groups, their salts and esters	kg	10%	
2908.9000	- Other	kg	10%	
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMICETALS 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.			

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909.1100	-- Diethyl ether	kg	10%
2909.1900	-- Other	kg	10%
2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909.4100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	10%
2909.4200	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	kg	10%
2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	10%
2909.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	10%
2909.4900	-- Other	kg	10%
2909.5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
2910.1000	- Oxirane (ethylene oxide)	kg	10%
2910.2000	- Methyloxirane (propylene oxide)	kg	10%
2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	10%
2910.9000	- Other	kg	10%

SECTION VI

Chapter 29

PARTICULARS	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	10%	
Y - ALDEHYDE FUNCTION COMPOUNDS				
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	- Acyclic aldehydes without other oxygen function :			
2912.1100	-- Methanal (formaldehyde)	kg	10%	
2912.1200	-- Ethanal (acetaldehyde)	kg	10%	
2912.1300	-- Butanal (butyraldehyde, normal isomer)	kg	10%	
2912.1900	-- Other	kg	10%	
	- Cyclic aldehydes without other oxygen function :			
2912.2100	-- Benzaldehyde	kg	10%	
2912.2900	-- Other	kg	10%	
2912.3000	- Aldehyde-alcohols	kg	10%	
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	10%	
2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	10%	
2912.4900	-- Other	kg	10%	
2912.5000	- Cyclic polymers of aldehydes	kg	10%	
2912.6000	- Paraformaldehyde	kg	10%	
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
VII. 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 :			
2914.1100	-- Acetone	kg	10%	
2914.1200	-- Butanone (methyl ethyl ketone)	kg	10%	
2914.1300	-- 4-Methylpentan-2-one (methyl isoburyl ketone)	kg	10%	
2914.1900	-- Other	kg	10%	
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :			
2914.2100	-- Camphor	kg	10%	
2914.2200	-- Cyclohexanone and methylcyclohexanones	kg	10%	
2914.2300	-- Ionones and methylionones	kg	10%	
2914.2900	-- Other	kg	10%	
	- Aromatic ketones without other oxygen function :			
2914.3100	-- Phenylacetone (phenylpropan-2-one)	kg	10%	
2914.3900	-- Other	kg	10%	
2914.4000	- Ketone-alcohols and ketone-aldehydes	kg	10%	
2914.5000	- Ketone-phenols and ketones with other oxygen function	kg	10%	
	- Quinones :			
2914.6100	-- Anthraquinone	kg	10%	
2914.6900	-- Other	kg	10%	
2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%	

SECTION VI

Chapter 29

PART ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	ALL CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.			
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Formic acid, its salts and esters :			
2915.1100	-- Formic acid	kg	10%	
2915.1200	-- Salts of formic acid	kg	10%	
2915.1300	-- Esters of formic acid	kg	10%	
	- Acetic acid and its salts; acetic anhydride :			
2915.2100	-- Acetic acid	kg	10%	
2915.2200	-- Sodium acetate	kg	10%	
2915.2300	-- Cobalt acetates	kg	10%	
2915.2400	-- Acetic anhydride	kg	10%	
2915.2900	-- Other	kg	10%	
	- Esters of acetic acid :			
2915.3100	-- Ethyl acetate	kg	10%	
2915.3200	-- Vinyl acetate	kg	10%	
2915.3300	-- <i>n</i> -Butyl acetate	kg	10%	
2915.3400	-- Isobutyl acetate	kg	10%	
2915.3500	-- 2-Ethoxyethyl acetate	kg	10%	
2915.3900	-- Other	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNIT	DUTY
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	10%
2915.5000	- Propionic acid, its salts and esters	kg	10%
2915.6000	- Butyric acids, valeric acids, their salts and esters	kg	10%
2915.7000	- Palmitic acid, stearic acid, their salts and esters	kg	10%
2915.9000	- Other	kg	10%
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2916.1100	-- Acrylic acid and its salts	kg	10%
2916.1200	-- Esters of acrylic acid	kg	10%
2916.1300	-- Methacrylic acid and its salts	kg	10%
2916.1400	-- Esters of methacrylic acid	kg	10%
2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	kg	10%
2916.1900	-- Other	kg	10%
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
2916.3100	-- Benzoic acid, its salts and esters	kg	10%
2916.3200	-- Benzoyl peroxide and benzoyl chloride	kg	10%
2916.3400	-- Phenylacetic acid and its salts	kg	10%
2916.3500	-- Esters of phenylacetic acid	kg	10%
2916.3900	-- Other	kg	10%

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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 :			
2917.1100	-- Oxalic acid, its salts and esters	kg	10%	
2917.1200	-- Adipic acid, its salts and esters	kg	10%	
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	kg	10%	
2917.1400	-- Maleic anhydride	kg	10%	
2917.1900	-- Other	kg	10%	
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
2917.3100	-- Dibutyl orthophthalates	kg	10%	
2917.3200	-- Dioctyl orthophthalates	kg	10%	
2917.3300	-- Dinonyl or didecyl orthophthalates	kg	10%	
2917.3400	-- Other esters of orthophthalic acid	kg	10%	
2917.3500	-- Phthalic anhydride	kg	10%	
2917.3600	-- Terephthalic acid and its salts	kg	10%	
2917.3700	-- Dimethyl terephthalate	kg	10%	
2917.3900	-- Other	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
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 :			
2918.1100	-- Lactic acid, its salts and esters	kg	10%	
2918.1200	-- Tartaric acid	kg	10%	
2918.1300	-- Salts and esters of tartaric acid	kg	10%	
2918.1400	-- Citric acid	kg	10%	
2918.1500	-- Salts and esters of citric acid	kg	10%	
2918.1600	-- Gluconic acid, its salts and esters	kg	10%	
2918.1700	-- Phenylglycolic acid (mandelic acid), its salts and esters	kg	10%	
2918.1900	-- Other	kg	10%	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
2918.2100	-- Salicylic acid and its salts	kg	10%	
2918.2200	-- O-Acetylsalicylic acid, its salts and esters	kg	10%	
2918.2300	-- Other esters of salicylic acid and their salts	kg	10%	
2918.2900	-- Other	kg	10%	
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	
2918.9000	- Other	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2919.0000	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	10%	
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2920.1000	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%	
2920.9000	- Other	kg	10%	
IX. NITROGEN-FUNCTION COMPOUNDS				
29.21	Amine-function compounds.			
	- Acyclic monoamines and their derivatives; salts thereof:			
2921.1100	-- Methylamine, di- or trimethylamine and their salts	kg	10%	
2921.1200	-- Diethylamine and its salts	kg	10%	
2921.1900	-- Other	kg	10%	
	- Acyclic polyamines and their derivatives; salts thereof:			
2921.2100	-- Ethylenediamine and its salts	kg	10%	
2921.2200	-- Hexamethylenediamine and its salts	kg	10%	
2921.2900	-- Other	kg	10%	
2921.3000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	10%	
	- Aromatic monoamines and their derivatives; salts thereof:			
2921.4100	-- Aniline and its salts	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2921.4200	-- Aniline derivatives and their salts	kg	10%	
2921.4300	-- Toluidines and their derivatives; salts thereof	kg	10%	
2921.4400	-- Diphenylamine and its derivatives; salts thereof	kg	10%	
2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	10%	
2921.4900	-- Other	kg	10%	
	- Aromatic polyamines and their derivatives; salts thereof:			
2921.5100	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	10%	
2921.5900	-- Other	kg	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:			
2922.1100	-- Monoethanolamine and its salts	kg	10%	
2922.1200	-- Diethanolamine and its salts	kg	10%	
2922.1300	-- Triethanolamine and its salts	kg	10%	
2922.1900	-- Other	kg	10%	
	- Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:			
2922.2100	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	10%	
2922.2200	-- Anisidines, dianisidines, phenetidines, and their salts	kg	10%	
2922.2900	-- Other	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2922.3000	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	kg	10%	
	- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:			
2922.4100	-- Lysine and its esters; salts thereof	kg	10%	
2922.4200	-- Glutamic acid and its salts	kg	10%	
2922.4300	-- Anthranilic acid and its salts	kg	10%	
2922.4900	-- Other	kg	10%	
2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	10%	
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.			
2923.1000	- Choline and its salts	kg	10%	
2923.2000	- Lecithins and other phosphoaminolipids	kg	10%	
2923.9000	- Other	kg	10%	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.			
2924.1000	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	kg	10%	
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.2100	-- Ureines and their derivatives; salts thereof	kg	10%	
2924.2200	-- 2-Acetamidobenzoic acid	kg	10%	
2924.2900	-- Other	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
	- Imides and their derivatives; salts thereof:			
2925.1100	-- Saccharin and its salts	kg	10%	
2925.1900	-- Other	kg	10%	
2925.2000	- Imines and their derivatives; salts thereof	kg	10%	
29.26	Nitrile-function compounds.			
2926.1000	- Acrylonitrile	kg	10%	
2926.2000	- 1-Cyanoguanidine (dicyandiamide)	kg	10%	
2926.9000	- Other	kg	10%	
2927.0000	Diazo-, azo- or azoxy-compounds.	kg	10%	
2928.0000	Organic derivatives of hydrazine or of hydroxylamine.	kg	10%	
29.29	Compounds with other nitrogen function.			
2929.1000	- Isocyanates	kg	10%	
2929.9000	- Other	kg	10%	
X.-ORGANO-INORGANIC COMPOUNDS HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30	Organo-sulphur compounds.			
2930.1000	- Dithiocarbonates (xanthates)	kg	10%	
2930.2000	- Thiocarbamates and dithiocarbamates	kg	10%	
2930.3000	- Thiuram mono-, di- or tetrasulphides	kg	10%	
2930.4000	- Methionine	kg	10%	
2930.9000	- Other	kg	10%	
2931.0000	Other organo-inorganic compounds.	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.			
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :			
2932.1100	-- Tetrahydrofuran	kg	10%	
2932.1200	-- 2-Furaldehyde (furfuraldehyde)	kg	10%	
2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	10%	
2932.1900	-- Other	kg	10%	
	- Lactones :			
2932.2100	-- Coumarin, methylcoumarins and ethylcoumarins	kg	10%	
2932.2900	-- Other lactones	kg	10%	
	- Other :			
2932.9100	-- Isosafrole	kg	10%	
2932.9200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	10%	
2932.9300	-- Piperonal	kg	10%	
2932.9400	-- Safrole	kg	10%	
2932.9900	-- Other	kg	10%	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.			
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :			
2933.1100	-- Phenazone (antipyrin) and its derivatives	kg	10%	
2933.1900	-- Other	kg	10%	
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :			
2933.2100	-- Hydantoin and its derivatives	kg	10%	
2933.2900	-- Other	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :			
2933.3100	-- Pyridine and its salts	kg	10%	
2933.3200	-- Piperidine and its salts	kg	10%	
2933.3900	-- Other	kg	10%	
2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	kg	10%	
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :			
2933.5100	-- Malonylurea (barbituric acid) and its derivatives: salts thereof	kg	10%	
2933.5900	-- Other	kg	10%	
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :			
2933.6100	-- Melamine	kg	10%	
2933.6900	-- Other	kg	10%	
	- Lactams :			
2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	kg	10%	
2933.7900	-- Other lactams	kg	10%	
2933.9000	- Other	kg	10%	
29.34	Nucleic acids and their salts; other heterocyclic compounds.			
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	10%	
2934.2000	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	10%	
2934.3000	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	10%	
2934.9000	- Other	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2935.0000	Sulphonamides.	kg	10%	
	XI- PROVITAMINS, VITAMINS AND HORMONES			
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.			
2936.1000	- Provitamins, unmixed	kg	10%	
	- Vitamins and their derivatives, unmixed :			
2936.2100	-- Vitamins A and their derivatives	kg	10%	
2936.2200	-- Vitamin B ₁ and its derivatives	kg	10%	
2936.2300	-- Vitamin B ₂ and its derivatives	kg	10%	
2936.2400	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	10%	
2936.2500	-- Vitamin B ₆ and its derivatives	kg	10%	
2936.2600	-- Vitamin B ₁₂ and its derivatives	kg	10%	
2936.2700	-- Vitamin C and its derivatives	kg	10%	
2936.2800	-- Vitamin E and its derivatives	kg	10%	
2936.2900	-- Other vitamins and their derivatives	kg	10%	
2936.9000	- Other, including natural concentrates	kg	10%	
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.			
2937.1000	- Pituitary (anterior) or similar hormones, and their derivatives	kg	10%	
	- Adrenal cortical hormones and their derivatives :			
2937.2100	-- Cortisone. hydrocortisone. prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2937.2200	-- Halogenated derivatives of adrenal cortical hormones	kg	10%	
2937.2900	-- Other	kg	10%	
	- Other hormones and their derivatives; other steroids used primarily as hormones :			
2937.9100	-- Insulin and its salts	kg	10%	
2937.9200	-- Oestrogens and progestogens	kg	10%	
2937.9900	-- Other	kg	10%	
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.			
2938.1000	- Rutoside (rutin) and its derivatives	kg	10%	
2938.9000	- Other	kg	10%	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
2939.1000	- Alkaloids of opium and their derivatives; salts thereof	kg	10%	
	- Alkaloids of cinchona and their derivatives; salts thereof :			
2939.2100	-- Quinine and its salts	kg	10%	
2939.2900	-- Other	kg	10%	
2939.3000	- Caffeine and its salts	kg	10%	
	- Ephedrines and their salts :			
2939.4100	-- Ephedrine and its salts	kg	10%	
2939.4200	-- Pseudoephedrine (INN) and its salts	kg	10%	

SECTION VI

Chapter 29

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
2939.4900	-- Other	kg	10%	
2939.5000	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	kg	10%	
	- Alkaloids of rye ergot and their derivatives; salts thereof :			
2939.6100	-- Ergometrine (INN) and its salts	kg	10%	
2939.6200	-- Ergotamine (INN) and its salts	kg	10%	
2939.6300	-- Lysergic acid and its salts	kg	10%	
2939.6900	-- Other	kg	10%	
2939.7000	- Nicotine and its salts	kg	10%	
2939.9000	- Other	kg	10%	
XIII. OTHER ORGANIC COMPOUNDS				
2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	kg	10%	
29.41	Antibiotics.			
2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	10%	
2941.2000	- Streptomycins and their derivatives; salts thereof	kg	10%	
2941.3000	- Tetracyclines and their derivatives; salts thereof	kg	10%	
2941.4000	- Chloramphenicol and its derivatives; salts thereof	kg	10%	
2941.5000	- Erythromycin and its derivatives; salts thereof	kg	10%	
2941.9000	- Other	kg	10%	
2942.0000	Other organic compounds.	kg	10%	

SECTION VI

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

SECTION VI

Chapter 30

(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 the Nomenclature :

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
3001.1000	- Glands and other organs, dried, whether or not powdered	kg	Free	
3001.2000	- Extracts of glands or other organs or of their secretions	kg	Free	
3001.9000	- Other	kg	Free	
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.1000	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	kg	Free	
3002.2000	- Vaccines for human medicine	kg	Free	

SECTION VI

Chapter 30

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3002.3000	- Vaccines for veterinary medicine	kg	Free	
3002.9000	- Other	kg	Free	
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.			
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	Free	
3003.2000	- Containing other antibiotics	kg	Free	
	- Containing hormones or other products of heading No. 29.37 but not containing antibiotics :			
3003.3100	-- Containing insulin	kg	Free	
3003.3900	-- Other	kg	Free	
3003.4000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	kg	Free	
3003.9000	- Other	kg	Free	
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.			
3004.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	Free	
3004.2000	- Containing other antibiotics	kg	Free	
	- Containing hormones or other products of heading No 29.37 but not containing antibiotics :			
3004.3100	-- Containing insulin	kg	Free	
3004.3200	-- Containing adrenal cortical hormones	kg	Free	

SECTION VI

Chapter 30

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
3004.3900	-- Other	kg	Free	
3004.4000	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	kg	Free	
3004.5000	- Other medicaments containing vitamins or other products of heading No. 29.36	kg	Free	
3004.9000	- Other	kg	Free	
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.1000	- Adhesive dressings and other articles having an adhesive layer	kg	Free	
3005.9000	- Other	kg	Free	
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.			
3006.1000	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg	Free	
3006.2000	- Blood-grouping reagents	kg	Free	
3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	Free	
3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	kg	Free	
3006.5000	- First-aid boxes and kits	kg	Free	
3006.6000	- Chemical contraceptive preparations based on hormones or spermicides	kg	Free	

SECTION VI

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 subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3.- Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05 :
 - (A) Goods which answer to one or other of the descriptions given below :
 - (i) Basic slag;

SECTION VI

Chapter 31

- (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 I (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.
- 6.- For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	kg	Free	
31.02	Mineral or chemical fertilisers, nitrogenous.			
3102.1000	- Urea, whether or not in aqueous solution - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	kg	Free	

SECTION VI

Chapter 31

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
3102.2100	-- Ammonium sulphate	kg	Free	
3102.2900	-- Other	kg	Free	
3102.3000	- Ammonium nitrate, whether or not in aqueous solution	kg	Free	
3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	Free	
3102.5000	- Sodium nitrate	kg	Free	
3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Free	
3102.7000	- Calcium cyanamide	kg	Free	
3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Free	
3102.9000	- Other, including mixtures not specified in the foregoing subheadings	kg	Free	
31.03	Mineral or chemical fertilisers, phosphatic.			
3103.1000	- Superphosphates	kg	Free	
3103.2000	- Basic slag	kg	Free	
3103.9000	- Other	kg	Free	
31.04	Mineral or chemical fertilisers, potassic.			
3104.1000	- Carnallite, sylvite and other crude natural potassium salts	kg	Free	
3104.2000	- Potassium chloride	kg	Free	
3104.3000	- Potassium sulphate	kg	Free	
3104.9000	- Other	kg	Free	
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			

SECTION VI

Chapter 31

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	Free	
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Free	
3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free	
3105.4000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free	
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :			
3105.5100	-- Containing nitrates and phosphates	kg	Free	
3105.5900	-- Other	kg	Free	
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Free	
3105.9000	- Other	kg	Free	

SECTION VI

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, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
 - 4.- Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
 - 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.
-

SECTION VI

Chapter 32

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
32.01	Tanning extracts of vegetable origin: tannins and their salts, ethers, esters and other derivatives.			
3201.1000	- Quebracho extract	kg	10%	
3201.2000	- Wattle extract	kg	10%	
3201.9000	- Other	kg	10%	
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
3202.1000	- Synthetic organic tanning substances	kg	10%	
3202.9000	- Other	kg	10%	
3203.0000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	kg	10%	
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :			
3204.1100	-- Disperse dyes and preparations based thereon	kg	10%	
3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	10%	
3204.1300	-- Basic dyes and preparations based thereon	kg	10%	
3204.1400	-- Direct dyes and preparations based thereon	kg	10%	
3204.1500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	10%	
3204.1600	-- Reactive dyes and preparations based thereon	kg	10%	

SECTION VI

Chapter 32

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
3204.1700	-- Pigments and preparations based thereon	kg	10%	
3204.1900	-- Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	kg	10%	
3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	10%	
3204.9000	- Other	kg	10%	
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	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 :			
3206.1100	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry weight	kg	10%	
3206.1900	-- Other	kg	10%	
3206.2000	- Pigments and preparations based on chromium compounds	kg	10%	
3206.3000	- Pigments and preparations based on cadmium compounds	kg	10%	
	- Other colouring matter and other preparations :			
3206.4100	-- Ultramarine and preparations based thereon	kg	10%	
3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide	kg	10%	
3206.4300	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	kg	10%	
3206.4900	-- Other	kg	10%	
3206.5000	- Inorganic products of a kind used as luminophores	kg	10%	

SECTION VI

Chapter 32

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	10%	
3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	10%	
3207.3000	- Liquid lustres and similar preparations	kg	10%	
3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	kg	10%	
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.1000	- Based on polyesters	kg/l	385vt/1***	
3208.2000	- Based on acrylic or vinyl polymers	kg/l	385vt/1***	
3208.9000	- Other	kg/l	385vt/1***	
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
3209.1000	- Based on acrylic or vinyl polymers	kg/l	385vt/1***	
3209.9000	- Other	kg/l	385vt/1***	
3210.0000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	kg/l	385vt/1***	
3211.0000	Prepared driers.	kg	10%	
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste			

SECTION VI

Chapter 32

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.1000	- Stamping foils	kg/l	385vt/l***	
3212.9000	- Other	kg/l	385vt/l***	
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.			
3213.1000	- Colours in sets	kg	10%	
3213.9000	- Other	kg	10%	
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.			
3214.1000	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	10%	
3214.9000	- Other	kg	10%	
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink :			
3215.1100	-- Black	kg	10%	
3215.1900	-- Other	kg	10%	
3215.9000	- Other	kg	10%	

SECTION VI

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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	- Essential oils of citrus fruit :			
3301.1100	-- Of bergamot	kg	25%	

SECTION VI

Chapter 33

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
3301.1200	-- Of orange	kg	25%	
3301.1300	-- Of lemon	kg	25%	
3301.1400	-- Of lime	kg	25%	
3301.1900	-- Other	kg	25%	
	- Essential oils other than those of citrus fruit :			
3301.2100	-- Of geranium	kg	25%	
3301.2200	-- Of jasmin	kg	25%	
3301.2300	-- Of lavender or of lavandin	kg	25%	
3301.2400	-- Of peppermint (<i>Mentha piperita</i>)	kg	25%	
3301.2500	-- Of other mints	kg	25%	
3301.2600	-- Of vetiver	kg	25%	
3301.2900	-- Other	kg	25%	
3301.3000	- Resinoids	kg	25%	
3301.9000	- Other	kg	25%	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
3302.1000	- Of a kind used in the food or drink industries	kg	25%	
3302.9000	- Other	kg	25%	
3303.0000	Perfumes and toilet waters.	kg	25%	
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.			
3304.1000	- Lip make-up preparations	kg	25%	

SECTION VI

Chapter 33

TARIFF ITEM	DESCRIPTION	UNLES	DUTY	OTHER TAXES
3304.2000	- Eye make-up preparations	kg	25%	
3304.3000	- Manicure or pedicure preparations	kg	25%	
	- Other :			
3304.9100	-- Powders, whether or not compressed	kg	25%	
3304.9900	-- Other	kg	25%	
33.05	Preparations for use on the hair.			
3305.1000	- Shampoos	kg	25%	
3305.2000	- Preparations for permanent waving or straightening	kg	25%	
3305.3000	- Hair lacquers	kg	25%	
3305.9000	- Other	kg	25%	
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.			
3306.1000	- Dentifrices	kg	Free	
3306.2000	- Yarn used to clean between the teeth (dental floss)	kg	Free	
3306.9000	- Other	kg	Free	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
3307.1000	- Pre-shave, shaving or after-shave preparations	kg	25%	
3307.2000	- Personal deodorants and antiperspirants	kg	25%	
3307.3000	- Perfumed bath salts and other bath preparations	kg	25%	

SECTION VI

Chapter 33

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :			
3307.4100	-- "Agarbatti" and other odoriferous preparations which operate by burning	kg	25%	
3307.4900	-- Other	kg	25%	
3307.9000	- Other	kg	25%	

SECTION VI

Chapter 34

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

Notes.

1.- This Chapter does not cover :

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

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

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;

SECTION VI

Chapter 34

(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.).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :			
3401.1100	-- For toilet use (including medicated products)	kg	10%	
3401.1900	-- Other	kg	55%*	
3401.2000	- Soap in other forms	kg	55%*	
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.			
	- Organic surface-active agents, whether or not put up for retail sale :			
3402.1100	-- Anionic	kg	30%	
3402.1200	-- Cationic	kg	30%	
3402.1300	-- Non-ionic	kg	30%	
3402.1900	-- Other	kg	30%	
	- Preparations put up for retail sale			
3402.2010	-- Washing preparations exclusively used for spectacles	kg	30%	
3402.2090	-- Other	kg	30%	

SECTION VI

Chapter 34

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3402.9000	- Other	kg	30%	
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
	- Containing petroleum oils or oils obtained from bituminous minerals :			
3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	15%	
3403.1900	-- Other	kg	15%	
	- Other :			
3403.9100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	15%	
3403.9900	-- Other	kg	15%	
34.04	Artificial waxes and prepared waxes.			
3404.1000	- Of chemically modified lignite	kg	15%	
3404.2000	- Of polyethylene glycol	kg	15%	
3404.9000	- Other	kg	15%	
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.			
3405.1000	- Polishes, creams and similar preparations for footwear or leather	kg	15%	
3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	15%	

SECTION VI

Chapter 34

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3405.3000	- Polishes and similar preparations for coachwork, other than metal polishes	kg	15%	
3405.4000	- Scouring pastes and powders and other scouring preparations	kg	15%	
3405.9000	- Other	kg	15%	
3406.0000	Candles, tapers and the like.	kg	15%	
3407.0000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	kg	15%	

SECTION VI

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;
 - (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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.1000	- Casein	kg	10%	
3501.9000	- Other	kg	10%	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
	- Egg albumin :			
3502.1100	-- Dried	kg	10%	
3502.1900	-- Other	kg	10%	

SECTION VI

Chapter 35

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3502.2000	- Milk albumin, including concentrates of two or more whey proteins	kg	10%	
3502.9000	- Other	kg	10%	
3503.0000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives: isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.	kg	10%	
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	10%	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.1000	- Dextrins and other modified starches	kg	10%	
3505.2000	- Glues	kg	10%	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	10%	
	- Other :			
3506.9100	-- Adhesives based on rubber or plastics (including artificial resins)	kg	10%	
3506.9900	-- Other	kg	10%	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.1000	- Rennet and concentrates thereof	kg	10%	
3507.9000	- Other	kg	10%	

SECTION VI

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3601.0000	Propellent powders.	kg	20%	
3602.0000	Prepared explosives, other than propellent powders.	kg	20%	
3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	kg	20%	
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.1000	- Fireworks	kg	150%	
3604.9000	- Other	kg	20%	
3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04.	kg	20%	

SECTION VI

Chapter 36

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
3606.1000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg	20%	
3606.9000	- Other	kg	20%	

SECTION VI

Chapter 37

Photographic or cinematographic goods

Notes.

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
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.			
3701.1000	- For X-ray	kg/m ²	Free	
3701.2000	- Instant print film	kg	20%	
3701.3000	- Other plates and film, with any side exceeding 255 mm	kg/m ²	20%	
	- Other :			
3701.9100	-- For colour photography (polychrome)	kg	20%	
3701.9900	-- Other	kg/m ²	20%	
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3702.1000	- For X-ray	kg/m ²	Free	
3702.2000	- Instant print film	kg/m ²	20%	
	- Other film, without perforations, of a width not exceeding 105 mm :			
3702.3100	-- For colour photography (polychrome)	kg/u	20%	
3702.3200	-- Other, with silver halide emulsion	kg/m ²	20%	
3702.3900	-- Other	kg/m ²	20%	

SECTION VI

Chapter 37

TARIFF-ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Other film, without perforations, of a width exceeding 105 mm :			
3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	kg/m ²	20%	
3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	kg/m ²	20%	
3702.4300	--Of a width exceeding 610 mm and of a length not exceeding 200 m	kg/m ²	20%	
3702.4400	-- Of a width exceeding 105 mm but not exceeding 610 mm	kg/m ²	20%	
	- Other film, for colour photography (polychrome) :			
3702.5100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	kg/m	20%	
3702.5200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	kg/m	20%	
3702.5300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	kg/m	20%	
3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	kg/m	20%	
3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	kg/m	20%	
3702.5600	-- Of a width exceeding 35 mm	kg/m	20%	
	- Other :			
3702.9100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	kg/m	20%	

SECTION VI

Chapter 37

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3702.9200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	kg/m	20%	
3702.9300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	kg/m	20%	
3702.9400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	kg/m	20%	
3702.9500	-- Of a width exceeding 35 mm	kg/m	20%	
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.			
3703.1000	- In rolls of a width exceeding 610 mm	kg	20%	
3703.2000	- Other, for colour photography (polychrome)	kg	20%	
3703.9000	- Other	kg	20%	
3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	kg	Free	
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.			
3705.1000	- For offset reproduction	kg	Free	
3705.2000	- Microfilms	kg	Free	
3705.9000	- Other	kg	Free	
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.1000	- Of a width of 35 mm or more	kg/m	Free	
3706.9000	- Other	kg/m	Free	

SECTION VI

Chapter 37

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.1000	- Sensitising emulsions	kg	10%	
3707.9000	- Other	kg	10%	

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following :

(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 the Nomenclature :

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

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

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

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

Chapter 38

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
3801.1000	- Artificial graphite	kg	10%	
3801.2000	- Colloidal or semi-colloidal graphite	kg	10%	
3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	10%	
3801.9000	- Other	kg	10%	
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.1000	- Activated carbon	kg	10%	
3802.9000	- Other	kg	10%	
3803.0000	Tall oil, whether or not refined.	kg	10%	
3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	kg	10%	
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
3805.1000	- Gum, wood or sulphate turpentine oils	kg/l	10%	
3805.2000	- Pine oil	kg/l	10%	
3805.9000	- Other	kg/l	10%	
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
3806.1000	- Rosin and resin acids	kg	10%	
3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	10%	

SECTION VI

Chapter 38

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3806.3000	- Ester gums	kg	10%	
3806.9000	- Other	kg	10%	
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	kg	10%	
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.1000	- Insecticides	kg	Free	
3808.2000	- Fungicides	kg	Free	
3808.3000	- Herbicides, anti-sprouting products and plant-growth regulators	kg	Free	
3808.4000	- Disinfectants	kg	Free	
3808.9000	- Other	kg	Free	
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.1000	- With a basis of amylaceous substances	kg	10%	
	- Other :			
3809.9100	-- Of a kind used in the textile or like industries	kg	10%	
3809.9200	-- Of a kind used in the paper or like industries	kg	10%	
3809.9300	-- Of a kind used in the leather or like industries	kg	10%	

SECTION VI

Chapter 38

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	10%	
3810.9000	- Other	kg	10%	
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.			
	- Anti-knock preparations :			
3811.1100	-- Based on lead compounds	kg	10%	
3811.1900	-- Other	kg	10%	
	- Additives for lubricating oils :			
3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	kg	10%	
3811.2900	-- Other	kg	10%	
3811.9000	- Other	kg	10%	
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
3812.1000	- Prepared rubber accelerators	kg	10%	
3812.2000	- Compound plasticisers for rubber or plastics	kg	10%	
3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg	10%	
3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	kg	10%	

SECTION VI

Chapter 38

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	kg	10%	
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. - Supported catalysts :			
3815.1100	-- With nickel or nickel compounds as the active substance	kg	10%	
3815.1200	-- With precious metal or precious metal compounds as the active substance	kg	10%	
3815.1900	-- Other	kg	10%	
3815.9000	- Other	kg	10%	
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.	kg	10%	
38.17	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02.			
3817.1000	- Mixed alkylbenzenes	kg	10%	
3817.2000	- Mixed alkyl-naphthalenes	kg	10%	
3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	10%	
3819.0000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	kg	10%	
3820.0000	Anti-freezing preparations and prepared de-icing fluids.	kg	10%	
3821.0000	Prepared culture media for development of micro-organisms.	kg	10%	
3822.0000	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06.	kg	10%	

SECTION VI

Chapter 38

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHE TAX
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
	- Industrial monocarboxylic fatty acids; acid oils from refining :			
3823.1100	-- Stearic acid	kg	10%	
3823.1200	-- Oleic acid	kg	10%	
3823.1300	-- Tall oil fatty acids	kg	10%	
3823.1900	-- Other	kg	10%	
3823.7000	- Industrial fatty alcohols	kg	10%	
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.			
3824.1000	- Prepared binders for foundry moulds or cores	kg	10%	
3824.2000	- Naphthenic acids, their water-insoluble salts and their esters	kg	10%	
3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	10%	
3824.4000	- Prepared additives for cements, mortars or concretes	kg	10%	
3824.5000	- Non-refractory mortars and concretes	kg	10%	
3824.6000	- Sorbitol other than that of subheading No. 2905.44	kg	10%	
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens :			
3824.7100	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	kg	10%	
3824.7900	-- Other	kg	10%	
3824.9000	- Other	kg	10%	

SECTION VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Notes.

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

Chapter 39

Plastics and articles thereof

Notes.

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

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

) 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;

SECTION VII

Chapter 39

- (e) Organic surface-active agents or preparations of heading No. 34.02;
 - (f) Resin 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. 71.17;
 - (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 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading No. 39.10);
 - (e) Resols (heading No. 39.09) and other prepolymers.

Chapter 39

- 4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

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

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

- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 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-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 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;

Chapter 39

- (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, cupolias, 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 the 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.

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
I. PRIMARY FORMS				
39.01	Polymers of ethylene, in primary forms.			
3901.1000	- Polyethylene having a specific gravity of less than 0.94	kg	5%	
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	kg	5%	
3901.3000	- Ethylene-vinyl acetate copolymers	kg	5%	
3901.9000	- Other	kg	5%	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.1000	- Polypropylene	kg	5%	
3902.2000	- Polyisobutylene	kg	5%	
3902.3000	- Propylene copolymers	kg	5%	
3902.9000	- Other	kg	5%	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene :			
3903.1100	-- Expansible	kg	5%	
3903.1900	-- Other	kg	5%	
3903.2000	- Styrene-acrylonitrile (SAN) copolymers	kg	5%	
3903.3000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	5%	
3903.9000	- Other	kg	5%	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.1000	- Polyvinyl chloride, not mixed with any other substances	kg	5%	
	- Other polyvinyl chloride :			
3904.2100	-- Non-plasticised	kg	5%	

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTH. TAX
3904.2200	-- Plasticised	kg	5%	
3904.3000	- Vinyl chloride-vinyl acetate copolymers	kg	5%	
3904.4000	- Other vinyl chloride copolymers	kg	5%	
3904.5000	- Vinylidene chloride polymers	kg	5%	
	- Fluoro-polymers :			
3904.6100	-- Polytetrafluoroethylene	kg	5%	
3904.6900	-- Other	kg	5%	
3904.9000	- Other	kg	5%	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
	- Polyvinyl acetate :			
3905.1200	-- In aqueous dispersion	kg	5%	
3905.1900	-- Other	kg	5%	
	- Vinyl acetate copolymers :			
3905.2100	-- In aqueous dispersion	kg	5%	
3905.2900	-- Other	kg	5%	
3905.3000	- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	kg	5%	
	- Other :			
3905.9100	-- Copolymers	kg	5%	
3905.9900	-- Other	kg	5%	
39.06	Acrylic polymers in primary forms.			
3906.1000	- Polymethyl methacrylate	kg	5%	
3906.9000	- Other	kg	5%	

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.1000	- Polyacetals	kg	5%	
3907.2000	- Other polyethers	kg	5%	
3907.3000	- Epoxide resins	kg	5%	
3907.4000	- Polycarbonates	kg	5%	
3907.5000	- Alkyd resins	kg	5%	
3907.6000	- Polyethylene terephthalate	kg	5%	
	- Other polyesters :			
3907.9100	-- Unsaturated	kg	5%	
3907.9900	-- Other	kg	5%	
39.08	Polyamides in primary forms.			
3908.1000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg	5%	
3908.9000	- Other	kg	5%	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.1000	- Urea resins; thiourea resins	kg	5%	
3909.2000	- Melamine resins	kg	5%	
3909.3000	- Other amino-resins	kg	5%	
3909.4000	- Phenolic resins	kg	5%	
3909.5000	- Polyurethanes	kg	5%	
3910.0000	Silicones in primary forms.	kg	5%	
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3911.1000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	5%	
3911.9000	- Other	kg	5%	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
	- Cellulose acetates :			
3912.1100	-- Non-plasticised	kg	5%	
3912.1200	-- Plasticised	kg	5%	
3912.2000	- Cellulose nitrates (including collodions)	kg	5%	
	- Cellulose ethers :			
3912.3100	-- Carboxymethylcellulose and its salts	kg	5%	
3912.3900	-- Other	kg	5%	
3912.9000	- Other	kg	5%	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.1000	- Alginic acid, its salts and esters	kg	5%	
3913.9000	- Other	kg	5%	
3914.0000	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	kg	5%	
	II. WASTE, PARINGS AND SCRAP, SEMI-MANUFACTURES, ARTICLES			
39.15	Waste, parings and scrap, of plastics.			
3915.1000	- Of polymers of ethylene	kg	20%	
3915.2000	- Of polymers of styrene	kg	20%	
3915.3000	- Of polymers of vinyl chloride	kg	20%	
3915.9000	- Of other plastics	kg	20%	

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
3916.1000	- Of polymers of ethylene	kg	20%	
3916.2000	- Of polymers of vinyl chloride	kg	20%	
3916.9000	- Of other plastics	kg	20%	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	20%	
	- Tubes, pipes and hoses, rigid :			
3917.2100	-- Of polymers of ethylene	kg	20%	
3917.2200	-- Of polymers of propylene	kg	20%	
3917.2300	-- Of polymers of vinyl chloride	kg	20%	
3917.2900	-- Of other plastics	kg	20%	
	- Other tubes, pipes and hoses :			
3917.3100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	20%	
3917.3200	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg	20%	
3917.3300	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg	20%	
3917.3900	-- Other	kg	20%	
3917.4000	- Fittings	kg	20%	
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.1000	- Of polymers of vinyl chloride	kg	20%	
3918.9000	- Of other plastics	kg	20%	

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
3919.1000	- In rolls of a width not exceeding 20 cm	kg	20%	
3919.9000	- Other	kg	20%	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.1000	- Of polymers of ethylene	kg	20%	
3920.2000	- Of polymers of propylene	kg	20%	
3920.3000	- Of polymers of styrene	kg	20%	
	- Of polymers of vinyl chloride :			
3920.4100	-- Rigid	kg	20%	
3920.4200	-- Flexible	kg	20%	
	- Of acrylic polymers :			
3920.5100	-- Of polymethyl methacrylate	kg	20%	
3920.5900	-- Other	kg	20%	
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :			
3920.6100	-- Of polycarbonates	kg	20%	
3920.6200	-- Of polyethylene terephthalate	kg	20%	
3920.6300	-- Of unsaturated polyesters	kg	20%	
3920.6900	-- Of other polyesters	kg	20%	
	- Of cellulose or its chemical derivatives :			
3920.7100	-- Of regenerated cellulose	kg	20%	
3920.7200	-- Of vulcanised fibre	kg	20%	
3920.7300	-- Of cellulose acetate	kg	20%	
3920.7900	-- Of other cellulose derivatives	kg	20%	

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Of other plastics :			
3920.9100	-- Of polyvinyl butyral	kg	20%	
3920.9200	-- Of polyamides	kg	20%	
3920.9300	-- Of amino-resins	kg	20%	
3920.9400	-- Of phenolic resins	kg	20%	
3920.9900	-- Of other plastics	kg	20%	
39.21	Other plates, sheets, film, foil and strip, of plastics.			
	- Cellular :			
3921.1100	-- Of polymers of styrene	kg	5%	
3921.1200	-- Of polymers of vinyl chloride	kg	5%	
3921.1300	-- Of polyurethanes	kg	5%	
3921.1400	-- Of regenerated cellulose	kg	5%	
3921.1900	-- Of other plastics	kg	5%	
3921.9000	- Other	kg	5%	
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.1000	- Baths, shower-baths and wash-basins	kg	20%	
3922.2000	- Lavatory seats and covers	kg	20%	
3922.9000	- Other	kg	20%	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.1000	- Boxes, cases, crates and similar articles	kg	20%	
	- Sacks and bags (including cones) :			
3923.2100	-- Of polymers of ethylene	kg	20%	
3923.2900	-- Of other plastics	kg	20%	

SECTION VII

Chapter 39

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
3923.3000	- Carboys, bottles, flasks and similar articles	kg	20%	
3923.4000	- Spools, cops, bobbins and similar supports	kg	20%	
3923.5000	- Stoppers, lids, caps and other closures	kg	20%	
3923.9000	- Other	kg	20%	
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.			
3924.1000	- Tableware and kitchenware	kg	20%	
3924.9000	- Other	kg	20%	
39.25	Builders' ware of plastics, not elsewhere specified or included.			
3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	30%	
3925.2000	- Doors, windows and their frames and thresholds for doors	kg	20%	
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	20%	
3925.9000	- Other	kg	20%	
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.			
3926.1000	- Office or school supplies	kg	20%	
3926.2000	- Articles of apparel and clothing accessories (including gloves)	kg	20%	
3926.3000	- Fittings for furniture, coachwork of the like	kg	20%	
3926.4000	- Statuettes and other ornamental articles	kg	20%	
	- Other:			
3926.9010	-- Tags specially designed for attachment to animals	kg	Free	
3926.9090	-- Others	kg	20%	

Chapter 40

Rubber and articles thereof

Notes.

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chiclé 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 of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

SECTION VII

Chapter 40

- 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 affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining 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 fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and 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.

SECTION VII

Chapter 40

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
4001.1000	- Natural rubber latex, whether or not pre-vulcanised	kg	5%	
	- Natural rubber in other forms :			
4001.2100	-- Smoked sheets	kg	5%	
4001.2200	-- Technically specified natural rubber (TSNR)	kg	5%	
4001.2900	-- Other	kg	5%	
4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	5%	
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :			
4002.1100	-- Latex	kg	5%	
4002.1900	-- Other	kg	5%	
4002.2000	- Butadiene rubber (BR)	kg	5%	
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :			
4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5%	
4002.3900	-- Other	kg	5%	
	- Chloroprene (chlorobutadiene) rubber (CR) :			
4002.4100	-- Latex	kg	5%	
4002.4900	-- Other	kg	5%	

SECTION VII

Chapter 40

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Acrylonitrile-butadiene rubber (NBR) :			
4002.5100	-- Latex	kg	5%	
4002.5900	-- Other	kg	5%	
4002.6000	- Isoprene rubber (IR)	kg	5%	
4002.7000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%	
4002.8000	- Mixtures of any product of heading No. 40.01 with any product of this heading	kg	5%	
	- Other :			
4002.9100	-- Latex	kg	5%	
4002.9900	-- Other	kg	5%	
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	5%	
4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	5%	
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.1000	- Compounded with carbon black or silica	kg	5%	
4005.2000	- Solutions; dispersions other than those of subheading No. 4005.10	kg	5%	
	- Other :			
4005.9100	-- Plates, sheets and strip	kg	5%	
4005.9900	-- Other	kg	5%	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
4006.1000	- "Camel-back" strips for retreading rubber tyres	kg	5%	
4006.9000	- Other	kg	5%	

SECTION VII

Chapter 40

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4007.0000	Vulcanised rubber thread and cord.	kg	5%	
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
	- Of cellular rubber :			
4008.1100	-- Plates, sheets and strip	kg	5%	
4008.1900	-- Other	kg	5%	
	- Of non-cellular rubber :			
4008.2100	-- Plates, sheets and strip	kg	5%	
4008.2900	-- Other	kg	5%	
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
4009.1000	- Not reinforced or otherwise combined with other materials, without fittings	kg	5%	
4009.2000	- Reinforced or otherwise combined only with metal, without fittings	kg	5%	
4009.3000	- Reinforced or otherwise combined only with textile materials, without fittings	kg	5%	
4009.4000	- Reinforced or otherwise combined with other materials, without fittings	kg	5%	
4009.5000	- With fittings	kg	5%	
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.			
	- Conveyor belts or belting :			
4010.1100	-- Reinforced only with metal	kg	5%	
4010.1200	-- Reinforced only with textile materials	kg	5%	

SECTION VII

Chapter 40

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4010.1300	-- Reinforced only with plastics	kg	5%	
4010.1900	-- Other	kg	5%	
	- Transmission belts or belting :			
4010.2100	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	kg	5%	
4010.2200	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	kg	5%	
4010.2300	-- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	kg	5%	
4010.2400	-- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	kg	5%	
4010.2900	-- Other	kg	5%	
40.11	New pneumatic tyres, of rubber.			
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	kg/u	10%	
4011.2000	- Of a kind used on buses or lorries	kg/u	10%	
4011.3000	- Of a kind used on aircraft	kg/u	10%	
4011.4000	- Of a kind used on motorcycles	kg/u	10%	
4011.5000	- Of a kind used on bicycles	kg/u	10%	
	- Other :			
4011.9100	-- Having a "herring-bone" or similar tread	kg/u	Free	
4011.9900	-- Other	kg/u	10%	

SECTION VII

Chapter 40

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.			
4012.1000	- Retreaded tyres	kg/u	30%	
4012.2000	- Used pneumatic tyres	kg/u	30%	
4012.9000	- Other	kg	30%	
40.13	Inner tubes, of rubber.			
4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	kg/u	10%	
4013.2000	- Of a kind used on bicycles	kg/u	10%	
4013.9000	- Other	kg/u	10%	
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
4014.1000	- Sheath contraceptives	kg	Free	
	- Other			
4014.9010	-- Teats	kg/u	Free	
4014.9090	-- Other	kg	Free	
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.			
	- Gloves:			
4015.1100	-- Surgical	kg	Free	
4015.1900	-- Other	kg	10%	
4015.9000	- Other	kg	10%	
40.16	Other articles of vulcanised rubber other than hard rubber.			
4016.1000	- Of cellular rubber	kg	10%	

SECTION VII

Chapter 40

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Other :			
4016.9100	-- Floor coverings and mats	kg	10%	
4016.9200	-- Erasers	kg	10%	
4016.9300	-- Gaskets, washers and other seals	kg	10%	
4016.9400	-- Boat or dock fenders, whether or not inflatable	kg	10%	
4016.9500	-- Other inflatable articles	kg	10%	
4016.9900	-- Other	kg	10%	
4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	kg	10%	

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading 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 or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.1000	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	kg	Free	
	- Other hides and skins of bovine animals, fresh or wet-salted :			
4101.2100	-- Whole	kg	Free	
4101.2200	-- Butts and bends	kg	Free	
4101.2900	-- Other	kg	Free	

SECTION VIII

Chapter 41

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4101.3000	- Other hides and skins of bovine animals, otherwise preserved	kg	Free	
4101.4000	- Hides and skins of equine animals	kg	Free	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.			
4102.1000	- With wool on	kg	Free	
	- Without wool on :			
4102.2100	-- Pickled	kg	Free	
4102.2900	-- Other	kg	Free	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
4103.1000	- Of goats or kids	kg	Free	
4103.2000	- Of reptiles	kg	Free	
4103.9000	- Other	kg	Free	
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.			
4104.1000	- Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²)	kg	Free	
	- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :			
4104.2100	-- Bovine leather, vegetable pre-tanned	kg	Free	
4104.2200	-- Bovine leather, otherwise pre-tanned	kg	Free	

SECTION VIII

Chapter 41

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4104.2900	-- Other	kg	Free	
	- Other bovine leather and equine leather, parchment-dressed or prepared after tanning :			
4104.3100	-- Full grains and full grain splits	kg	Free	
4104.3900	-- Other	kg	Free	
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.			
	- Tanned or retanned but not further prepared, whether or not split :			
4105.1100	-- Vegetable pre-tanned	kg	Free	
4105.1200	-- Otherwise pre-tanned	kg	Free	
4105.1900	-- Other	kg	Free	
4105.2000	- Parchment-dressed or prepared after tanning	kg	Free	
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.			
	- Tanned or retanned but not further prepared, whether or not split :			
4106.1100	-- Vegetable pre-tanned	kg	Free	
4106.1200	-- Otherwise pre-tanned	kg	Free	
4106.1900	-- Other	kg	Free	
4106.2000	- Parchment-dressed or prepared after tanning	kg	Free	
41.07	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.			
4107.1000	- Of swine	kg	Free	
	- Of reptiles :			
4107.2100	-- Vegetable pre-tanned	kg	Free	

SECTION VIII

Chapter 41

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4107.2900	-- Other	kg	Free	
4107.9000	- Of other animals	kg	Free	
4108.0000	Chamois (including combination chamois) leather.	kg	Free	
4109.0000	Patent leather and patent laminated leather; metallised leather.	kg	Free	
4110.0000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	kg	Free	
4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	kg	Free	

Chapter 42

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

Notes.

1.- 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.

SECTION VIII

Chapter 42

- 3.- For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

TARIFF ITEM	DESCRIPTION	UNIT	DUTY RATE	OTHER TAXES
4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	20%	
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 or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :			
4202.1100	-- With outer surface of leather, of composition leather or of patent leather	kg/u	20%	
4202.1200	-- With outer surface of plastics or of textile materials	kg/u	20%	
4202.1900	-- Other	kg/u	20%	
	- Handbags, whether or not with shoulder strap, including those without handle :			
4202.2100	-- With outer surface of leather, of composition leather or of patent leather	kg/u	20%	
4202.2200	-- With outer surface of plastic sheeting or of textile materials	kg/u	20%	
4202.2900	-- Other	kg/u	20%	

SECTION VIII

Chapter 42

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Articles of a kind normally carried in the pocket or in the handbag :			
4202.3100	-- With outer surface of leather, of composition leather or of patent leather	kg	20%	
4202.3200	-- With outer surface of plastic sheeting or of textile materials	kg	20%	
4202.3900	-- Other	kg	20%	
	- Other :			
4202.9100	-- With outer surface of leather, of composition leather or of patent leather	kg	20%	
4202.9200	-- With outer surface of plastic sheeting or of textile materials	kg	20%	
4202.9900	-- Other	kg	20%	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.1000	- Articles of apparel	kg	20%	
	- Gloves, mittens and mitts :			
4203.2100	-- Specially designed for use in sports	kg	Free	
4203.2900	-- Other	kg	20%	
4203.3000	- Belts and bandoliers	kg	20%	
4203.4000	- Other clothing accessories	kg	20%	
4204.0000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	kg	20%	

SECTION VIII

Chapter 42

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OFFICE TAX
4205.0000	Other articles of leather or of composition leather.	kg	20%	
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
4206.1000	- Catgut	kg	20%	
4206.9000	- Other	kg	20%	

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

- 1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool 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, sports requisites).
- 3.- Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
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, 41.02 or 41.03.			
4301.1000	- Of mink, whole, with or without head, tail or paws	kg	Free	
4301.2000	- Of rabbit or hare, whole, with or without head, tail or paws	kg	Free	

SECTION VIII

Chapter 43

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4301.3000	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb. Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	Free	
4301.4000	- Of beaver, whole, with or without head, tail or paws	kg	Free	
4301.5000	- Of musk-rat, whole, with or without head, tail or paws	kg	Free	
4301.6000	- Of fox, whole, with or without head, tail or paws	kg	Free	
4301.7000	- Of seal, whole, with or without head, tail or paws	kg	Free	
4301.8000	- Other furskins, whole, with or without head, tail or paws	kg	Free	
4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	Free	
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.			
	- Whole skins, with or without head, tail or paws, not assembled :			
4302.1100	-- Of mink	kg	Free	
4302.1200	-- Of rabbit or hare	kg	Free	
4302.1300	-- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg	Free	
4302.1900	-- Other	kg	Free	
4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	Free	
4302.3000	- Whole skins and pieces or cuttings thereof, assembled	kg	Free	

SECTION VIII

Chapter 43

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
43.03	Articles of apparel, clothing accessories and other articles of furskin.			
4303.1000	- Articles of apparel and clothing accessories	kg	Free	
4303.9000	- Other	kg	Free	
4304.0000	Artificial fur and articles thereof.	Kg	Free	

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).

SECTION LX

Chapter 44

- 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.

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
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.			
4401.1000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	20%	
	- Wood in chips or particles :			
4401.2100	-- Coniferous	kg	20%	
4401.2200	-- Non-coniferous	kg	20%	
4401.3000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	kg	20%	

SECTION IX

Chapter 44

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4402.0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	kg	20%	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.1000	- Treated with paint, stains, creosote or other preservatives	kg/m ³	20%	
4403.2000	- Other, coniferous	kg/m ³	20%	
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter :			
4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg/m ³	20%	
4403.4900	-- Other	kg/m ³	20%	
	- Other :			
4403.9100	-- Of oak (<i>Quercus spp.</i>)	kg/m ³	20%	
4403.9200	-- Of beech (<i>Fagus spp.</i>)	kg/m ³	20%	
4403.9900	-- Other	kg/m ³	20%	
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.			
4404.1000	- Coniferous	kg/m ³	20%	
4404.2000	- Non-coniferous	kg/m ³	20%	
4405.0000	Wood wool; wood flour.	kg	20%	
44.06	Railway or tramway sleepers (cross-ties) of wood.			
4406.1000	- Not impregnated	kg/m ³	20%	
4406.9000	- Other	kg/m ³	20%	

SECTION IX

Chapter 44

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.			
4407.1000	- Coniferous	kg/m ³	20%	
4407.2400	- Of tropical wood specified in Subheading Note 1 to this Chapter : -- Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa	kg/m ³	20%	
4407.2500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg/m ³	20%	
4407.2600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	kg/m ³	20%	
4407.2900	-- Other	kg/m ³	20%	
	- Other :			
4407.9100	-- Of oak (<i>Quercus spp.</i>)	kg/m ³	20%	
4407.9200	-- Of beech (<i>Fagus spp.</i>)	kg/m ³	20%	
4407.9900	-- Other	kg/m ³	20%	
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.			
4408.1000	- Coniferous	kg/m ³	20%	
4408.3100	- Of tropical wood specified in Subheading Note 1 to this Chapter : -- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg/m ³	20%	
4408.3900	-- Other	kg/m ³	20%	
4408.9000	- Other	kg/m ³	20%	

SECTION IX

Chapter 44

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
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 or faces, whether or not planed, sanded or finger-jointed.			
4409.1000	- Coniferous	kg/m ³	20%	
4409.2000	- Non-coniferous	kg/m ³	20%	
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 :			
4410.1100	-- Waferboard, including oriented strand board	kg/m ³	20%	
4410.1900	-- Other	kg/m ³	20%	
4410.9000	- Of other ligneous materials	kg/m ³	20%	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	- Fibreboard of a density exceeding 0.8 g/cm ³ :			
4411.1100	-- Not mechanically worked or surface covered	kg/m ³	20%	
4411.1900	-- Other	kg/m ³	20%	
	- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :			
4411.2100	-- Not mechanically worked or surface covered	kg/m ³	20%	
4411.2900	-- Other	kg/m ³	20%	
	- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :			
4411.3100	-- Not mechanically worked or surface covered	kg/m ³	20%	
4411.3900	-- Other	kg/m ³	20%	

SECTION IX

Chapter 44

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Other :			
4411.9100	-- Not mechanically worked or surface covered	kg/m ³	20%	
4411.9900	-- Other	kg/m ³	20%	
44.12	Plywood, veneered panels and similar laminated wood.			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :			
4412.1300	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	kg/m ³	20%	
4412.1400	-- Other, with at least one outer ply of non-coniferous wood	kg/m ³	20%	
4412.1900	-- Other	kg/m ³	20%	
	- Other, with at least one outer ply of non-coniferous wood :			
4412.2200	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	kg/m ³	20%	
4412.2300	-- Other, containing at least one layer of particle board	kg/m ³	20%	
4412.2900	-- Other	kg/m ³	20%	
	- Other :			
4412.9200	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	kg/m ³	20%	
4412.9300	-- Other, containing at least one layer of particle board	kg/m ³	20%	
4412.9900	-- Other	kg/m ³	20%	
4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	kg/m ³	20%	
4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	20%	

SECTION IX

Chapter 44

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER
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.			
4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	kg/u	20%	
4415.2000	- Pallets, box pallets and other load boards; pallet collars	kg/u	20%	
4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	20%	
4417.0000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	20%	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
4418.1000	- Windows, French-windows and their frames	kg	20%	
4418.2000	- Doors and their frames and thresholds	kg	20%	
4418.3000	- Parquet panels	kg	20%	
4418.4000	- Shuttering for concrete constructional work	kg	20%	
4418.5000	- Shingles and shakes	kg	20%	
4418.9000	- Other	kg	20%	
4419.0000	Tableware and kitchenware, of wood.	kg	20%	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.1000	- Statuettes and other ornaments, of wood	kg	20%	
4420.9000	- Other	kg	20%	

SECTION IX

Chapter 44

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
44.21	Other articles of wood.			
4421.1000	- Clothes hangers	kg	20%	
4421.9000	- Other	kg	20%	

SECTION IX

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.1000	- Natural cork, raw or simply prepared	kg	Free	
4501.9000	- Other	kg	Free	
4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	kg	Free	
45.03	Articles of natural cork.			
4503.1000	- Corks and stoppers	kg	Free	
4503.9000	- Other	kg	Free	
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	Free	
4504.9000	- Other	kg	Free	

Chapter 46

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

Notes.

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
4601.1000	- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	25%	
4601.2000	- Mats, matting and screens of vegetable materials	kg	25%	

SECTION IX

Chapter 46

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
	- Other :		
4601.9100	- Of vegetable materials	kg	25%
4601.9900	-- Other	kg	25%
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.		
4602.1000	- Of vegetable materials	kg	25%
4602.9000	- Other	kg	25%

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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4701.0000	Mechanical wood pulp.	kg	Free	
4702.0000	Chemical wood pulp, dissolving grades.	kg	Free	
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
	- Unbleached :			
4703.1100	-- Coniferous	kg	Free	
4703.1900	-- Non-coniferous	kg	Free	
	- Semi-bleached or bleached :			
4703.2100	-- Coniferous	kg	Free	
4703.2900	-- Non-coniferous	kg	Free	
47.04	Chemical wood pulp, sulphite, other than dissolving grades.			
	- Unbleached :			
4704.1100	-- Coniferous	kg	Free	
4704.1900	-- Non-coniferous	kg	Free	
	- Semi-bleached or bleached :			
4704.2100	-- Coniferous	kg	Free	
4704.2900	-- Non-coniferous	kg	Free	

SECTION X

Chapter 47

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4705.0000	Semi-chemical wood pulp.	kg	Free	
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
4706.1000	- Cotton linters pulp	kg	Free	
4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	Free	
	- Other :			
4706.9100	-- Mechanical	kg	Free	
4706.9200	-- Chemical	kg	Free	
4706.9300	-- Semi-chemical	kg	Free	
47.07	Recovered (waste and scrap) paper or paperboard.			
4707.1000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	Free	
4707.2000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	Free	
4707.3000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	Free	
4707.9000	- Other, including unsorted waste and scrap	kg	Free	

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, 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 have been otherwise processed.

Chapter 48

- 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/m² and not more than 65 g/m².
- 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/m² :

- (a) containing 10 % or more of fibres obtained by a mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (c) containing more than 3 % ash and having a brightness of 60 % or more; or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa m²/g; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa m²/g.

For paper or paperboard weighing more than 150 g/m² :

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 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 or paperboard.

- 5.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

SECTION X

Chapter 48

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.

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.

(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.

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 textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

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

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

SECTION X

Chapter 48

- 11.- Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- 1.- For the purposes of subheadings Nos. 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 30 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/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 30 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

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

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

- 3.- For the purposes of subheading No. 4805.10, "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.

SECTION X

Chapter 48

- 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·m²/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/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4801.0000	Newsprint, in rolls or sheets.	kg	10%	
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.			
4802.1000	- Hand-made paper and paperboard	kg	10%	
4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	10%	
4802.3000	- Carbonising base paper	kg	10%	
4802.4000	- Wallpaper base	kg	10%	
	- 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:			
4802.5100	-- Weighing less than 40 g/m ²	kg	10%	
4802.5200	-- Weighing 40 g/m ² or more but not more than 150 g/m ²	kg	10%	
4802.5300	-- Weighing more than 150 g/m ²	kg	10%	
4802.6000	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process	kg	10%	
4803.0000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	kg	10%	

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.			
	- Kraftliner :			
4804.1100	-- Unbleached	kg	10%	
4804.1900	-- Other	kg	10%	
	- Sack kraft paper :			
4804.2100	-- Unbleached	kg	10%	
4804.2900	-- Other	kg	10%	
	- Other kraft paper and paperboard weighing 150 g/m ² or less :			
4804.3100	-- Unbleached	kg	10%	
4804.3900	-- Other	kg	10%	
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.4100	-- Unbleached	kg	10%	
4804.4200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%	
4804.4900	-- Other	kg	10%	
	- Other kraft paper and paperboard weighing 225 g/m ² or more :			
4804.5100	-- Unbleached	kg	10%	
4804.5200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	kg	10%	
4804.5900	-- Other	kg	10%	

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
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.			
4805.1000	- Semi-chemical fluting paper (corrugating medium)	kg	10%	
	- Multi-ply paper and paperboard :			
4805.2100	-- Each layer bleached	kg	10%	
4805.2200	-- With only one outer layer bleached	kg	10%	
4805.2300	-- Having three or more layers, of which only the two outer layers are bleached	kg	10%	
4805.2900	-- Other	kg	10%	
4805.3000	- Sulphite wrapping paper	kg	10%	
4805.4000	- Filter paper and paperboard	kg	10%	
4805.5000	- Felt paper and paperboard	kg	10%	
4805.6000	- Other paper and paperboard, weighing 150 g/m ² or less	kg	10%	
4805.7000	- Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²	kg	10%	
4805.8000	- Other paper and paperboard, weighing 225 g/m ² or more	kg	10%	
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.1000	- Vegetable parchment	kg	10%	
4806.2000	- Greaseproof papers	kg	10%	
4806.3000	- Tracing papers	kg	10%	
4806.4000	- Glassine and other glazed transparent or translucent papers	kg	10%	

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
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.		
4807.1000	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg	10%
4807.9000	- Other	kg	10%
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.		
4808.1000	- Corrugated paper and paperboard, whether or not perforated	kg	10%
4808.2000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10%
4808.3000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10%
4808.9000	- Other	kg	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.		
4809.1000	- Carbon or similar copying papers	kg	10%
4809.2000	- Self-copy paper	kg	10%
4809.9000	- Other	kg	10%
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets. - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :		

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4810.1100	-- Weighing not more than 150 g/m ²	kg	10%	
4810.1200	-- Weighing more than 150 g/m ²	kg	10%	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process :			
4810.2100	-- Light-weight coated paper	kg	10%	
4810.2900	-- Other	kg	10%	
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :			
4810.3100	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	kg	10%	
4810.3200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	kg	10%	
4810.3900	-- Other	kg	10%	
	- Other paper and paperboard :			
4810.9100	-- Multi-ply	kg	10%	
4810.9900	-- Other	kg	10%	
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 heading No. 48.03, 48.09 or 48.10.			
4811.1000	- Tarred, bituminised or asphalted paper and paperboard	kg	10%	
	- Gummed or adhesive paper and paperboard :			
4811.2100	-- Self-adhesive	kg	10%	
4811.2900	-- Other	kg	10%	

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :			
4811.3100	-- Bleached, weighing more than 150 g/m ²	kg	20%	
4811.3900	-- Other	kg	20%	
4811.4000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	20%	
4811.9000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	20%	
4812.0000	Filter blocks, slabs and plates, of paper pulp.	kg	20%	
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.1000	- In the form of booklets or tubes	kg	20%	
4813.2000	- In rolls of a width not exceeding 5 cm	kg	20%	
4813.9000	- Other	kg	20%	
48.14	Wallpaper and similar wall coverings; window transparencies of paper.			
4814.1000	- "Ingrain" paper	kg/m ³	20%	
4814.2000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg/m ³	20%	
4814.3000	- 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	kg/m ³	20%	
4814.9000	- Other	kg/m ³	20%	
4815.0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	kg/m ³	20%	
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.			

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4816.1000	- Carbon or similar copying papers	kg	10%	
4816.2000	- Self-copy paper	kg	10%	
4816.3000	- Duplicator stencils	kg	10%	
4816.9000	- Other	kg	10%	
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817.1000	- Envelopes	kg	20%	
4817.2000	- Letter cards, plain postcards and correspondence cards	kg	20%	
4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20%	
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, 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.			
4818.1000	- Toilet paper	kg	55%*	
4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	kg	20%	
4818.3000	- Tablecloths and serviettes	kg	20%	
4818.4000	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	kg	Free	
4818.5000	- Articles of apparel and clothing accessories	kg	20%	
4818.9000	- Other	kg	20%	

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
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.			
4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	Free	
4819.2000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	Free	
4819.3000	- Sacks and bags, having a base of a width of 40 cm or more	kg	Free	
4819.4000	- Other sacks and bags, including cones	kg	Free	
4819.5000	- Other packing containers, including record sleeves	kg	20%	
4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	20%	
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
4820.1000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	20%	
4820.2000	- Exercise books	kg	Free	
4820.3000	- Binders (other than book covers), folders and file covers	kg	20%	
4820.4000	- Manifold business forms and interleaved carbon sets	kg	20%	
4820.5000	- Albums for samples or for collections	kg	20%	
4820.9000	- Other	kg	20%	
48.21	Paper or paperboard labels of all kinds, whether or not printed.			
4821.1000	- Printed	kg	20%	

SECTION X

Chapter 48

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
4821.9000	- Other	kg	20%	
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822.1000	- Of a kind used for winding textile yarn	kg	20%	
4822.9000	- Other	kg	20%	
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
	- Gummed or adhesive paper, in strips or rolls :			
4823.1100	-- Self-adhesive	kg	20%	
4823.1900	-- Other	kg	20%	
4823.2000	- Filter paper and paperboard	kg	20%	
4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	kg	20%	
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :			
4823.5100	-- Printed, embossed or perforated	kg	20%	
4823.5900	-- Other	kg	20%	
4823.6000	- Trays, dishes, plates, cups and the like, of paper or paperboard	kg	20%	
4823.7000	- Moulded or pressed articles of paper pulp	kg	20%	
4823.9000	- Other	kg	20%	

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.

SECTION X

Chapter 49

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.1000	- In single sheets, whether or not folded	kg	Free	
	- Other :			
4901.9100	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	Free	
4901.9900	-- Other	kg	Free	
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.1000	- Appearing at least four times a week	kg	Free	
4902.9000	- Other	kg	Free	
4903.0000	Children's picture, drawing or colouring books.	kg	Free	
04.0000	Music, printed or in manuscript, whether or not bound or illustrated.	kg	Free	
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.1000	- Globes	kg	Free	
	- Other :			
4905.9100	-- In book form	kg	Free	
4905.9900	-- Other	kg	Free	
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	kg	Free	
4907.0000	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	kg	Free	

SECTION X

Chapter 49

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
49.08	Transfers (decalcomanias).			
4908.1000	- Transfers (decalcomanias), vitrifiable	kg	Free	
4908.9000	- Other	kg	Free	
4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	Free	
4910.0000	Calendars of any kind, printed, including calendar blocks.	kg	30%	
49.11	Other printed matter, including printed pictures and photographs.			
4911.1000	- Trade advertising material, commercial catalogues and the like	kg	30%	
	- Other :			
4911.9100	-- Pictures, designs and photographs	kg	Free	
4911.9900	-- Other	kg	Free	

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 other vegetable materials of Chapter 14;
 - (d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
 - (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 33.06;
 - (f) Sensitised textiles of headings Nos. 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 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 different textile materials, such materials are to be treated as 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 :

SECTION XI

- (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 yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions :
- (a) Single yarn of any textile material, except :
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

SECTION XI

(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 (centinewtons per tex), greater than the following :

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

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

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

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

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) 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 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

Yarn which :

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(e) Unbleached woven fabric

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

(f) Bleached woven fabric

Woven fabric which :

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

(g) Dyed woven fabric

Woven fabric which :

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

(h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which :

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

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

(ij) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(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 the embroidering threads alone.
-

SECTION XI

Chapter 50

Silk

Tariff Item	Description	Unit	Rate
5001.0000	Silk-worm cocoons suitable for reeling.	kg	5%
5002.0000	Raw silk (not thrown).	kg	5%
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		
5003.1000	- Not carded or combed	kg	5%
5003.9000	- Other	kg	5%
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	5%
5005.0000	Yarn spun from silk waste, not put up for retail sale.	kg	5%
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	5%
50.07	Woven fabrics of silk or of silk waste.		
5007.1000	- Fabrics of noil silk	kg	5%
5007.2000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	kg	5%
5007.9000	- Other fabrics	kg	5%

Chapter 51

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

Note.

1.- Throughout the Nomenclature :

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.03).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
51.01	Wool, not carded or combed.			
	- Greasy, including fleece-washed wool :			
5101.1100	-- Shorn wool	kg	5%	
5101.1900	-- Other	kg	5%	
	- Degreased, not carbonised :			
5101.2100	-- Shorn wool	kg	5%	
5101.2900	-- Other	kg	5%	
5101.3000	- Carbonised	kg	5%	
51.02	Fine or coarse animal hair, not carded or combed.			
5102.1000	- Fine animal hair	kg	5%	
5102.2000	- Coarse animal hair	kg	5%	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.1000	- Noils of wool or of fine animal hair	kg	5%	
5103.2000	- Other waste of wool or of fine animal hair	kg	5%	
5103.3000	- Waste of coarse animal hair	kg	5%	

SECTION XI

Chapter 51

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	kg	5%	
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.1000	- Carded wool	kg	5%	
	- Wool tops and other combed wool :			
5105.2100	-- Combed wool in fragments	kg	5%	
5105.2900	-- Other	kg	5%	
5105.3000	- Fine animal hair, carded or combed	kg	5%	
5105.4000	- Coarse animal hair, carded or combed	kg	5%	
51.06	Yarn of carded wool, not put up for retail sale.			
5106.1000	- Containing 85 % or more by weight of wool	kg	5%	
5106.2000	- Containing less than 85 % by weight of wool	kg	5%	
51.07	Yarn of combed wool, not put up for retail sale.			
5107.1000	- Containing 85 % or more by weight of wool	kg	5%	
5107.2000	- Containing less than 85 % by weight of wool	kg	5%	
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.1000	- Carded	kg	5%	
5108.2000	- Combed	kg	5%	
51.09	Yarn of wool or of fine animal hair, put up for retail sale.			
5109.1000	- Containing 85 % or more by weight of wool or of fine animal hair	kg	5%	
5109.9000	- Other	kg	5%	
5110.0000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	kg	5%	

SECTION XI

Chapter 51

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
51.11	Woven fabrics of carded wool or of carded fine animal hair.			
	- Containing 85 % or more by weight of wool or of fine animal hair :			
5111.1100	-- Of a weight not exceeding 300 g/m ²	kg	5%	
5111.1900	-- Other	kg	5%	
5111.2000	- Other, mixed mainly or solely with man-made filaments	kg	5%	
5111.3000	- Other, mixed mainly or solely with man-made staple fibres	kg	5%	
5111.9000	- Other	kg	5%	
51.12	Woven fabrics of combed wool or of combed fine animal hair.			
	- Containing 85 % or more by weight of wool or of fine animal hair :			
5112.1100	-- Of a weight not exceeding 200 g/m ²	kg	5%	
5112.1900	-- Other	kg	5%	
5112.2000	- Other, mixed mainly or solely with man-made filaments	kg	5%	
5112.3000	- Other, mixed mainly or solely with man-made staple fibres	kg	5%	
5112.9000	- Other	kg	5%	
5113.0000	Woven fabrics of coarse animal hair or of horsehair.	kg	5%	

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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
5201.0000	Cotton, not carded or combed.	kg	15%	
52.02	Cotton waste (including yarn waste and garnetted stock).			
5202.1000	- Yarn waste (including thread waste)	kg	15%	
	- Other :			
5202.9100	-- Garnetted stock	kg	15%	
5202.9900	-- Other	kg	15%	
5203.0000	Cotton, carded or combed.	kg	15%	
52.04	Cotton sewing thread, whether or not put up for retail sale.			
	- Not put up for retail sale :			
5204.1100	-- Containing 85 % or more by weight of cotton	kg	15%	
5204.1900	-- Other	kg	15%	
5204.2000	- Put up for retail sale	kg	15%	
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 :			
5205.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
5205.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	
5205.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	
5205.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	
5205.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	15%	
	- Single yarn, of combed fibres :			
5205.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	
5205.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	
5205.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	
5205.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	
5205.2600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	15%	
5205.2700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	15%	
5205.2800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	15%	
	- Multiple (folded) or cabled yarn, of uncombed fibres :			
5205.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
5205.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%	
5205.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	
5205.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	
5205.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%	
	- Multiple (folded) or cabled yarn, of combed fibres :			
5205.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15%	
5205.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%	
5205.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	
5205.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	
5205.4600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	15%	
5205.4700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
5205.4800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	15%	
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 :			
5206.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	
5206.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	
5206.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	
5206.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	
5206.1500	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	15%	
	- Single yarn, of combed fibres :			
5206.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	
5206.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	
5206.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	
5206.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	
5206.2500	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Multiple (folded) or cabled yarn, of uncombed fibres :			
5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15%	
5206.3200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%	
5206.3300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	
5206.3400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	
5206.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%	
	- Multiple (folded) or cabled yarn, of combed fibres :			
5206.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15%	
5206.4200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%	
5206.4300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%	
5206.4400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%	
5206.4500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.1000	- Containing 85 % or more by weight of cotton	kg	15%	
5207.9000	- Other	kg	15%	
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .			
	- Unbleached :			
5208.1100	-- Plain weave, weighing not more than 100 g/m ²	kg/m ²	15%	
5208.1200	-- Plain weave, weighing more than 100 g/m ²	kg/m ²	15%	
5208.1300	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5208.1900	-- Other fabrics	kg/m ²	15%	
	- Bleached :			
5208.2100	-- Plain weave, weighing not more than 100 g/m ²	kg/m ²	15%	
5208.2200	-- Plain weave, weighing more than 100 g/m ²	kg/m ²	15%	
5208.2300	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5208.2900	-- Other fabrics	kg/m ²	15%	
	- Dyed :			
5208.3100	-- Plain weave, weighing not more than 100 g/m ²	kg/m ²	15%	
5208.3200	-- Plain weave, weighing more than 100 g/m ²	kg/m ²	15%	
5208.3300	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5208.3900	-- Other fabrics	kg/m ²	15%	
	- Of yarns of different colours :			
5208.4100	-- Plain weave, weighing not more than 100 g/m ²	kg/m ²	15%	
5208.4200	-- Plain weave, weighing more than 100 g/m ²	kg/m ²	15%	
5208.4300	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
5208.4900	-- Other fabrics	kg/m ²	15%	
	- Printed :			
5208.5100	-- Plain weave, weighing not more than 100 g/m ²	kg/m ²	15%	
5208.5200	-- Plain weave, weighing more than 100 g/m ²	kg/m ²	15%	
5208.5300	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5208.5900	-- Other fabrics	kg/m ²	15%	
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².			
	- Unbleached :			
5209.1100	-- Plain weave	kg/m ²	15%	
5209.1200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5209.1900	-- Other fabrics	kg/m ²	15%	
	- Bleached :			
5209.2100	-- Plain weave	kg/m ²	15%	
5209.2200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5209.2900	-- Other fabrics	kg/m ²	15%	
	- Dyed :			
5209.3100	-- Plain weave	kg/m ²	15%	
5209.3200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5209.3900	-- Other fabrics	kg/m ²	15%	
	- Of yarns of different colours :			
5209.4100	-- Plain weave	kg/m ²	15%	
5209.4200	-- Denim	kg/m ²	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5209.4900	-- Other fabrics	kg/m ²	15%	
	- Printed :			
5209.5100	-- Plain weave	kg/m ²	15%	
5209.5200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5209.5900	-- Other fabrics	kg/m ²	15%	
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
	- Unbleached :			
5210.1100	-- Plain weave	kg/m ²	15%	
5210.1200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5210.1900	-- Other fabrics	kg/m ²	15%	
	- Bleached :			
5210.2100	-- Plain weave	kg/m ²	15%	
5210.2200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5210.2900	-- Other fabrics	kg/m ²	15%	
	- Dyed :			
5210.3100	-- Plain weave	kg/m ²	15%	
5210.3200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5210.3900	-- Other fabrics	kg/m ²	15%	
	- Of yarns of different colours :			
5210.4100	-- Plain weave	kg/m ²	15%	
5210.4200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5210.4900	-- Other fabrics	kg/m ²	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Printed :			
5210.5100	-- Plain weave	kg/m ²	15%	
5210.5200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5210.5900	-- Other fabrics	kg/m ²	15%	
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
	- Unbleached :			
5211.1100	-- Plain weave	kg/m ²	15%	
5211.1200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5211.1900	-- Other fabrics	kg/m ²	15%	
	- Bleached :			
5211.2100	-- Plain weave	kg/m ²	15%	
5211.2200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5211.2900	-- Other fabrics	kg/m ²	15%	
	- Dyed :			
5211.3100	-- Plain weave	kg/m ²	15%	
5211.3200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5211.3900	-- Other fabrics	kg/m ²	15%	
	- Of yarns of different colours :			
5211.4100	-- Plain weave	kg/m ²	15%	
5211.4200	-- Denim	kg/m ²	15%	
5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5211.4900	-- Other fabrics	kg/m ²	15%	

SECTION XI

Chapter 52

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXS
	- Printed :			
5211.5100	-- Plain weave	kg/m ²	15%	
5211.5200	-- 3-thread or 4-thread twill, including cross twill	kg/m ²	15%	
5211.5900	-- Other fabrics	kg/m ²	15%	
52.12	Other woven fabrics of cotton.			
	- Weighing not more than 200 g/m ² :			
5212.1100	-- Unbleached	kg/m ²	15%	
5212.1200	-- Bleached	kg/m ²	15%	
5212.1300	-- Dyed	kg/m ²	15%	
5212.1400	-- Of yarns of different colours	kg/m ²	15%	
5212.1500	-- Printed	kg/m ²	15%	
	- Weighing more than 200 g/m ² :			
5212.2100	-- Unbleached	kg/m ²	15%	
5212.2200	-- Bleached	kg/m ²	15%	
5212.2300	-- Dyed	kg/m ²	15%	
5212.2400	-- Of yarns of different colours	kg/m ²	15%	
5212.2500	-- Printed	kg/m ²	15%	

SECTION XI

Chapter 53

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.1000	- Flax, raw or retted	kg	5%	
	- Flax, broken, scutched, hackled or otherwise processed, but not spun :			
5301.2100	-- Broken or scutched	kg	5%	
5301.2900	-- Other	kg	5%	
5301.3000	- Flax tow and waste	kg	5%	
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.1000	- True hemp, raw or retted	kg	5%	
5302.9000	- Other	kg	5%	
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).			
5303.1000	- Jute and other textile bast fibres, raw or retted	kg	5%	
5303.9000	- Other	kg	5%	
53.04	Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5304.1000	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	kg	5%	
5304.9000	- Other	kg	5%	

SECTION XI

Chapter 53

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nees), 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) :		
5305.1100	-- Raw	kg	5%
5305.1900	-- Other	kg	5%
	- Of abaca :		
5305.2100	-- Raw	kg	5%
5305.2900	-- Other	kg	5%
	- Other :		
5305.9100	-- Raw	kg	5%
5305.9900	-- Other	kg	5%
53.06	Flax yarn.		
5306.1000	- Single	kg	5%
5306.2000	- Multiple (folded) or cabled	kg	5%
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.		
5307.1000	- Single	kg	5%
5307.2000	- Multiple (folded) or cabled	kg	5%
53.08	Yarn of other vegetable textile fibres; paper yarn.		
5308.1000	- Coir yarn	kg	5%
5308.2000	- True hemp yarn	kg	5%
5308.3000	- Paper yarn	kg	5%
5308.9000	- Other	kg	5%

SECTION XI

Chapter 53

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
53.09	Woven fabrics of flax.			
	- Containing 85 % or more by weight of flax :			
5309.1100	-- Unbleached or bleached	kg/m ²	5%	
5309.1900	-- Other	kg/m ²	5%	
	- Containing less than 85 % by weight of flax :			
5309.2100	-- Unbleached or bleached	kg/m ²	5%	
5309.2900	-- Other	kg/m ²	5%	
53.10	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.			
5310.1000	- Unbleached	kg/m ²	5%	
5310.9000	- Other	kg/m ²	5%	
5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	kg/m ²	5%	

SECTION XI

Chapter 54

Man-made filaments

Notes.

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

(a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives;
or

(b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, 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.

TARIFF ITEM	DESCRIPTION	UNITS	DUTY
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.		
5401.1000	- Of synthetic filaments	kg	5%
5401.2000	- Of artificial filaments	kg	5%
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.		
5402.1000	- High tenacity yarn of nylon or other polyamides	kg	5%
5402.2000	- High tenacity yarn of polyesters	kg	5%
	- Textured yarn :		
5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	5%
5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	5%
5402.3300	-- Of polyesters	kg	5%

SECTION XI

Chapter 54

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
5402.3900	-- Other	kg	5%	
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :			
5402.4100	-- Of nylon or other polyamides	kg	5%	
5402.4200	-- Of polyesters, partially oriented	kg	5%	
5402.4300	-- Of polyesters, other	kg	5%	
5402.4900	-- Other	kg	5%	
	- Other yarn, single, with a twist exceeding 50 turns per metre :			
5402.5100	-- Of nylon or other polyamides	kg	5%	
5402.5200	-- Of polyesters	kg	5%	
5402.5900	-- Other	kg	5%	
	- Other yarn, multiple (folded) or cabled :			
5402.6100	-- Of nylon or other polyamides	kg	5%	
5402.6200	-- Of polyesters	kg	5%	
5402.6900	-- Other	kg	5%	
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
5403.1000	- High tenacity yarn of viscose rayon	kg	5%	
5403.2000	- Textured yarn	kg	5%	
	- Other yarn, single :			
5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	5%	
5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	5%	
5403.3300	-- Of cellulose acetate	kg	5%	
5403.3900	-- Other	kg	5%	

SECTION XI

Chapter 54

TARIFF ITEM	DESCRIPTIONS	UNIT	DUTY	OTHER TAXES
	- Other yarn, multiple (folded) or cabled :			
5403.4100	-- Of viscose rayon	kg	5%	
5403.4200	-- Of cellulose acetate	kg	5%	
5403.4900	-- Other	kg	5%	
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
5404.1000	- Monofilament	kg	5%	
5404.9000	- Other	kg	5%	
5405.0000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	kg	5%	
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.			
5406.1000	- Synthetic filament yarn	kg	5%	
5406.2000	- Artificial filament yarn	kg	5%	
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.			
5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	kg/m ²	5%	
5407.2000	- Woven fabrics obtained from strip or the like	kg/m ²	5%	
5407.3000	- Fabrics specified in Note 9 to Section XI	kg/m ²	5%	
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :			
5407.4100	-- Unbleached or bleached	kg/m ²	5%	
5407.4200	-- Dyed	kg/m ²	5%	
5407.4300	-- Of yarns of different colours	kg/m ²	5%	

SECTION XI

Chapter 54

HS CODE	DESCRIPTIONS	UNITS	DUTY
5407.4400	- Printed	kg/m ²	5%
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :		
5407.5100	-- Unbleached or bleached	kg/m ²	5%
5407.5200	-- Dyed	kg/m ²	5%
5407.5300	-- Of yarns of different colours	kg/m ²	5%
5407.5400	-- Printed	kg/m ²	5%
	- Other woven fabrics, containing 85 % or more by weight of polyester filaments :		
5407.6100	-- Containing 85 % or more by weight of non-textured polyester filaments	kg/m ²	5%
5407.6900	-- Other	kg/m ²	5%
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :		
5407.7100	-- Unbleached or bleached	kg/m ²	5%
5407.7200	-- Dyed	kg/m ²	5%
5407.7300	-- Of yarns of different colours	kg/m ²	5%
5407.7400	-- Printed	kg/m ²	5%
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :		
5407.8100	-- Unbleached or bleached	kg/m ²	5%
5407.8200	-- Dyed	kg/m ²	5%
5407.8300	-- Of yarns of different colours	kg/m ²	5%
5407.8400	-- Printed	kg/m ²	5%
	- Other woven fabrics :		
5407.9100	-- Unbleached or bleached	kg/m ²	5%
5407.9200	-- Dyed	kg/m ²	5%

SECTION XI

Chapter 54

TARIFF ITEM	DESCRIPTIONS	UNITS	DUTY	OTHER TAX
5407.9300	-- Of yarns of different colours	kg/m ²	5%	
5407.9400	-- Printed	kg/m ²	5%	
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.			
5408.1000	- Woven fabrics obtained from high tenacity yarn, of viscose rayon - Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :	kg/m ²	5%	
5408.2100	-- Unbleached or bleached	kg/m ²	5%	
5408.2200	-- Dyed	kg/m ²	5%	
5408.2300	-- Of yarns of different colours	kg/m ²	5%	
5408.2400	-- Printed - Other woven fabrics :	kg/m ²	5%	
5408.3100	-- Unbleached or bleached	kg/m ²	5%	
5408.3200	-- Dyed	kg/m ²	5%	
5408.3300	-- Of yarns of different colours	kg/m ²	5%	
5408.3400	-- Printed	kg/m ²	5%	

SECTION XI

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.

HEADING ITEM	DESCRIPTIONS	UNIT	DUTY	OTHER TAX
55.01	Synthetic filament tow.			
5501.1000	- Of nylon or other polyamides	kg	5%	
5501.2000	- Of polyesters	kg	5%	
5501.3000	- Acrylic or modacrylic	kg	5%	
5501.9000	- Other	kg	5%	
5502.0000	Artificial filament tow.	kg	5%	
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
5503.1000	- Of nylon or other polyamides	kg	5%	
5503.2000	- Of polyesters	kg	5%	
5503.3000	- Acrylic or modacrylic	kg	5%	
5503.4000	- Of polypropylene	kg	5%	
5503.9000	- Other	kg	5%	

SECTION XI

Chapter 55

TARIFF ITEM	DESCRIPTIONS	UNITS	DUTY
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.		
5504.1000	- Of viscose rayon	kg	5%
5504.9000	- Other	kg	5%
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.		
5505.1000	- Of synthetic fibres	kg	5%
) 5505.2000	- Of artificial fibres	kg	5%
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.		
5506.1000	- Of nylon or other polyamides	kg	5%
5506.2000	- Of polyesters	kg	5%
5506.3000	- Acrylic or modacrylic	kg	5%
5506.9000	- Other	kg	5%
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	5%
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.		
) 5508.1000	- Of synthetic staple fibres	kg	5%
5508.2000	- Of artificial staple fibres	kg	5%
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.		
	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :		
5509.1100	-- Single yarn	kg	5%
5509.1200	-- Multiple (folded) or cabled yarn	kg	5%
	- Containing 85 % or more by weight of polyester staple fibres :		
5509.2100	-- Single yarn	kg	5%

SECTION XI

Chapter 55

TARIFF ITEM	DESCRIPTION	UNIT	DUTY	OTHER TAX
5509.2200	-- Multiple (folded) or cabled yarn - Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	kg	5%	
5509.3100	-- Single yarn	kg	5%	
5509.3200	-- Multiple (folded) or cabled yarn - Other yarn, containing 85 % or more by weight of synthetic staple fibres :	kg	5%	
5509.4100	-- Single yarn	kg	5%	
5509.4200	-- Multiple (folded) or cabled yarn - Other yarn, of polyester staple fibres :	kg	5%	
5509.5100	-- Mixed mainly or solely with artificial staple fibres	kg	5%	
5509.5200	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	
5509.5300	-- Mixed mainly or solely with cotton	kg	5%	
5509.5900	-- Other - Other yarn, of acrylic or modacrylic staple fibres :	kg	5%	
5509.6100	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	
5509.6200	-- Mixed mainly or solely with cotton	kg	5%	
5509.6900	-- Other - Other yarn :	kg	5%	
5509.9100	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	
5509.9200	-- Mixed mainly or solely with cotton	kg	5%	
5509.9900	-- Other	kg	5%	
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			

SECTION XI

Chapter 55

HS CODE	DESCRIPTION	UNIT	DUTY RATE
	- Containing 85 % or more by weight of artificial staple fibres :		
5510.1100	-- Single yarn	kg	5%
5510.1200	-- Multiple (folded) or cabled yarn	kg	5%
5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	5%
5510.3000	- Other yarn, mixed mainly or solely with cotton	kg	5%
5510.9000	- Other yarn	kg	5%
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.		
5511.1000	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	kg	5%
5511.2000	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	kg	5%
5511.3000	- Of artificial staple fibres	kg	5%
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.		
	- Containing 85 % or more by weight of polyester staple fibres :		
5512.1100	-- Unbleached or bleached	kg/m ²	5%
5512.1900	-- Other	kg/m ²	5%
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :		
5512.2100	-- Unbleached or bleached	kg/m ²	5%
5512.2900	-- Other	kg/m ²	5%
	- Other :		
5512.9100	-- Unbleached or bleached	kg/m ²	5%
5512.9900	-- Other	kg/m ²	5%

SECTION XI

Chapter 55

TARIFF ITEM	DESCRIPTION	UNIT	DUTY	OTHER TAX
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/m².			
	- Unbleached or bleached :			
5513.1100	-- Of polyester staple fibres, plain weave	kg/m ²	5%	
5513.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m ²	5%	
5513.1300	-- Other woven fabrics of polyester staple fibres	kg/m ²	5%	
5513.1900	-- Other woven fabrics	kg/m ²	5%	
	- Dyed :			
5513.2100	-- Of polyester staple fibres, plain weave	kg/m ²	5%	
5513.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m ²	5%	
5513.2300	-- Other woven fabrics of polyester staple fibres	kg/m ²	5%	
5513.2900	-- Other woven fabrics	kg/m ²	5%	
	- Of yarns of different colours :			
5513.3100	-- Of polyester staple fibres, plain weave	kg/m ²	5%	
5513.3200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m ²	5%	
5513.3300	-- Other woven fabrics of polyester staple fibres	kg/m ²	5%	
5513.3900	-- Other woven fabrics	kg/m ²	5%	
	- Printed :			
5513.4100	-- Of polyester staple fibres, plain weave	kg/m ²	5%	
5513.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg/m ²	5%	
5513.4300	-- Other woven fabrics of polyester staple fibres	kg/m ²	5%	
5513.4900	-- Other woven fabrics	kg/m ²	5%	

SECTION XI

Chapter 55

PARTIAL ITEM	DESCRIPTION	UNITS	RATES	OTHER
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
	- Unbleached or bleached :			
5514.1100	-- Of polyester staple fibres, plain weave	kg	5%	
5514.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	5%	
5514.1300	-- Other woven fabrics of polyester staple fibres	kg	5%	
5514.1900	-- Other woven fabrics	kg	5%	
	- Dyed :			
5514.2100	-- Of polyester staple fibres, plain weave	kg	5%	
5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	5%	
5514.2300	-- Other woven fabrics of polyester staple fibres	kg	5%	
5514.2900	-- Other woven fabrics	kg	5%	
	- Of yarns of different colours :			
5514.3100	-- Of polyester staple fibres, plain weave	kg	5%	
5514.3200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	5%	
5514.3300	-- Other woven fabrics of polyester staple fibres	kg	5%	
5514.3900	-- Other woven fabrics	kg	5%	
	- Printed :			
5514.4100	-- Of polyester staple fibres, plain weave	kg	5%	
5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	5%	
5514.4300	-- Other woven fabrics of polyester staple fibres	kg	5%	
5514.4900	-- Other woven fabrics	kg	5%	

SECTION XI

Chapter 55

DARIFTHEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
55.15	Other woven fabrics of synthetic staple fibres.			
	- Of polyester staple fibres :			
5515.1100	-- Mixed mainly or solely with viscose rayon staple fibres	kg/m ²	5%	
5515.1200	-- Mixed mainly or solely with man-made filaments	kg/m ²	5%	
5515.1300	-- Mixed mainly or solely with wool or fine animal hair	kg/m ²	5%	
5515.1900	-- Other	kg/m ²	5%	
	- Of acrylic or modacrylic staple fibres :			
5515.2100	-- Mixed mainly or solely with man-made filaments	kg/m ²	5%	
5515.2200	-- Mixed mainly or solely with wool or fine animal hair	kg/m ²	5%	
5515.2900	-- Other	kg/m ²	5%	
	- Other woven fabrics :			
5515.9100	-- Mixed mainly or solely with man-made filaments	kg/m ²	5%	
5515.9200	-- Mixed mainly or solely with wool or fine animal hair	kg/m ²	5%	
5515.9900	-- Other	kg/m ²	5%	
55.16	Woven fabrics of artificial staple fibres.			
	- Containing 85 % or more by weight of artificial staple fibres :			
5516.1100	-- Unbleached or bleached	kg/m ²	5%	
5516.1200	-- Dyed	kg/m ²	5%	
5516.1300	-- Of yarns of different colours	kg/m ²	5%	
5516.1400	-- Printed	kg/m ²	5%	

SECTION XI

Chapter 55

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAX
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :			
5516.2100	-- Unbleached or bleached	kg/m ²	5%	
5516.2200	-- Dyed	kg/m ²	5%	
5516.2300	-- Of yarns of different colours	kg/m ²	5%	
5516.2400	-- Printed	kg/m ²	5%	
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :			
5516.3100	-- Unbleached or bleached	kg/m ²	5%	
5516.3200	-- Dyed	kg/m ²	5%	
5516.3300	-- Of yarns of different colours	kg/m ²	5%	
5516.3400	-- Printed	kg/m ²	5%	
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :			
5516.4100	-- Unbleached or bleached	kg/m ²	5%	
5516.4200	-- Dyed	kg/m ²	5%	
5516.4300	-- Of yarns of different colours	kg/m ²	5%	
5516.4400	-- Printed	kg/m ²	5%	
	- Other :			
5516.9100	-- Unbleached or bleached	kg/m ²	5%	
5516.9200	-- Dyed	kg/m ²	5%	
5516.9300	-- Of yarns of different colours	kg/m ²	5%	
5516.9400	-- Printed	kg/m ²	5%	

SECTION XI

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.

SECTION XI

Chapter 56

TARIFF ITEM	DESCRIPTION	UNIT	DUTY
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
5601.1000	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding - Wadding; other articles of wadding :	kg	Free
5601.2100	-- Of cotton	kg	5%
5601.2200	-- Of man-made fibres	kg	5%
5601.2900	-- Other	kg	5%
5601.3000	- Textile flock and dust and mill neps	kg	5%
56.02	Felt, whether or not impregnated, coated, covered or laminated.		
5602.1000	- Needleloom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated :	kg	5%
5602.2100	-- Of wool or fine animal hair	kg	5%
5602.2900	-- Of other textile materials	kg	5%
5602.9000	- Other	kg	5%
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.		
	- Of man-made filaments :		
5603.1100	-- Weighing not more than 25 g/m ²	kg	5%
5603.1200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	5%
5603.1300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	5%
5603.1400	-- Weighing more than 150 g/m ²	kg	5%
	- Other :		
5603.9100	-- Weighing not more than 25 g/m ²	kg	5%

SECTION XI

Chapter 56

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
5603.9200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	5%	
5603.9300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	5%	
5603.9400	-- Weighing more than 150 g/m ²	kg	5%	
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
5604.1000	- Rubber thread and cord, textile covered	kg	5%	
5604.2000	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	kg	5%	
5604.9000	- Other	kg	5%	
5605.0000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	kg	5%	
5606.0000	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	5%	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
5607.1000	- Of jute or other textile bast fibres of heading No. 53.03	kg	5%	
	- Of sisal or other textile fibres of the genus <i>Agave</i> :			
5607.2100	-- Binder or baler twine	kg	5%	
5607.2900	-- Other	kg	5%	
5607.3000	- Of abaca (Manila hemp or <i>Musa textilis Nee</i>) or other hard (leaf) fibres	kg	5%	
	- Of polyethylene or polypropylene :			
5607.4100	-- Binder or baler twine	kg	5%	

SECTION XI

Chapter 56

TARIFEHEEM	DESCRIPTION	UNITS	DUTY
5607.4900	-- Other	kg	5%
5607.5000	- Of other synthetic fibres	kg	5%
5607.9000	- Other	kg	5%
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		
5608.1100	- Of man-made textile materials : -- Made up fishing nets	kg	Free
5608.1900	-- Other	kg	5%
5608.9000	- Other	kg	5%
5609.0000	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	kg	5%

SECTION XI

Chapter 57

Carpets and other textile floor coverings

Notes.

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

TARIFF ITEM	DESCRIPTION	UNIT	DUTY RATE
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.		
5701.1000	- Of wool or fine animal hair	kg/m ²	25%
5701.9000	- Of other textile materials	kg/m ²	25%
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.		
5702.1000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	kg/m ²	25%
5702.2000	- Floor coverings of coconut fibres (coir) - Other, of pile construction, not made up :	kg/m ²	25%
5702.3100	-- Of wool or fine animal hair	kg/m ²	25%
5702.3200	-- Of man-made textile materials	kg/m ²	25%
5702.3900	-- Of other textile materials - Other, of pile construction, made up :	kg/m ²	25%
5702.4100	-- Of wool or fine animal hair	kg/m ²	25%
5702.4200	-- Of man-made textile materials	kg/m ²	25%
5702.4900	-- Of other textile materials - Other, not of pile construction, not made up :	kg/m ²	25%

SECTION XI

Chapter 57

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
5702.5100	-- Of wool or fine animal hair	kg/m ²	25%	
5702.5200	-- Of man-made textile materials	kg/m ²	25%	
5702.5900	-- Of other textile materials	kg/m ²	25%	
	- Other, not of pile construction, made up :			
5702.9100	-- Of wool or fine animal hair	kg/m ²	25%	
5702.9200	-- Of man-made textile materials	kg/m ²	25%	
5702.9900	-- Of other textile materials	kg/m ²	25%	
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.1000	- Of wool or fine animal hair	kg/m ²	25%	
5703.2000	- Of nylon or other polyamides	kg/m ²	25%	
5703.3000	- Of other man-made textile materials	kg/m ²	25%	
5703.9000	- Of other textile materials	kg/m ²	25%	
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.1000	- Tiles, having a maximum surface area of 0.3 m ²	kg/m ²	25%	
5704.9000	- Other	kg/m ²	25%	
5705.0000	Other carpets and other textile floor coverings, whether or not made up.	kg/m ²	25%	

SECTION IX

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 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 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.

SECTION XI

Chapter 58

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.			
5801.1000	- Of wool or fine animal hair	kg/m ²	5%	
	- Of cotton :			
5801.2100	-- Uncut weft pile fabrics	kg/m ²	5%	
5801.2200	-- Cut corduroy	kg/m ²	5%	
5801.2300	-- Other weft pile fabrics	kg/m ²	5%	
5801.2400	-- Warp pile fabrics, épinglé (uncut)	kg/m ²	5%	
5801.2500	-- Warp pile fabrics, cut	kg/m ²	5%	
5801.2600	-- Chenille fabrics	kg/m ²	5%	
	- Of man-made fibres :			
5801.3100	-- Uncut weft pile fabrics	kg/m ²	5%	
5801.3200	-- Cut corduroy	kg/m ²	5%	
5801.3300	-- Other weft pile fabrics	kg/m ²	5%	
5801.3400	-- Warp pile fabrics, épinglé (uncut)	kg/m ²	5%	
5801.3500	-- Warp pile fabrics, cut	kg/m ²	5%	
5801.3600	-- Chenille fabrics	kg/m ²	5%	
5801.9000	- Of other textile materials	kg/m ²	5%	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.			
	- Terry towelling and similar woven terry fabrics, of cotton :			
5802.1100	-- Unbleached	kg/m ²	5%	
5802.1900	-- Other	kg/m ²	5%	
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	kg/m ²	5%	

SECTION XI

Chapter 58

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
5802.3000	- Tufted textile fabrics	kg/m ²	5%	
58.03	Gauze, other than narrow fabrics of heading No. 58.06.			
5803.1000	- Of cotton	kg/m ²	5%	
5803.9000	- Of other textile materials	kg/m ²	5%	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02.			
5804.1000	- Tulles and other net fabrics	kg/m ²	5%	
	- Mechanically made lace :			
5804.2100	-- Of man-made fibres	kg/m ²	5%	
5804.2900	-- Of other textile materials	kg/m ²	5%	
5804.3000	- Hand-made lace	kg/m ²	5%	
5805.0000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	kg/m ²	5%	
58.06	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	5%	
5806.2000	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	kg	5%	
	- Other woven fabrics :			
5806.3100	-- Of cotton	kg	5%	
5806.3200	-- Of man-made fibres	kg	5%	
5806.3900	-- Of other textile materials	kg	5%	
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	5%	

SECTION XI

Chapter 58

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807.1000	- Woven	kg	5%	
5807.9000	- Other	kg	5%	
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808.1000	- Braids in the piece	kg	5%	
5808.9000	- Other	kg	5%	
5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	kg	5%	
58.10	Embroidery in the piece, in strips or in motifs.			
5810.1000	- Embroidery without visible ground	kg	5%	
	- Other embroidery :			
5810.9100	-- Of cotton	kg	5%	
5810.9200	-- Of man-made fibres	kg	5%	
5810.9900	-- Of other textile materials	kg	5%	
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	kg	5%	

SECTION XI

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

SECTION XI

Chapter 59

- (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;

SECTION XI

Chapter 59

- (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 paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	5%	
5901.9000	- Other	kg	5%	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902.1000	- Of nylon or other polyamides	kg	5%	
5902.2000	- Of polyesters	kg	5%	
5902.9000	- Other	kg	5%	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.			
5903.1000	- With polyvinyl chloride	kg	5%	
5903.2000	- With polyurethane	kg	5%	
5903.9000	- Other	kg	5%	

SECTION XI

Chapter 59

TARIFF ITEM	DESCRIPTION	UNITS	RATE	OTHER TAXES
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.1000	- Linoleum	kg/m ²	5%	
	- Other :			
5904.9100	-- With a base consisting of needleloom felt or nonwovens	kg/m ²	5%	
5904.9200	-- With other textile base	kg/m ²	5%	
5905.0000	Textile wall coverings.	kg/m ²	5%	
59.06	Rubberised textile fabrics, other than those of heading No. 59.02.			
5906.1000	- Adhesive tape of a width not exceeding 20 cm	kg	5%	
	- Other :			
5906.9100	-- Knitted or crocheted	kg	5%	
5906.9900	-- Other	kg	5%	
5907.0000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	kg	5%	
5908.0000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	kg	5%	
5909.0000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	kg	5%	
5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	kg	5%	

SECTION XI

Chapter 59

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	5%	
5911.2000	- Bolting cloth, whether or not made up - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :	kg	5%	
5911.3100	-- Weighing less than 650 g/m ²	kg	5%	
5911.3200	-- Weighing 650 g/m ² or more	kg	5%	
5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	5%	
5911.9000	- Other	kg	5%	

SECTION XI

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

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.1000	- "Long pile" fabrics	kg/m ²	5%	
	- Looped pile fabrics :			
6001.2100	-- Of cotton	kg/m ²	5%	
6001.2200	-- Of man-made fibres	kg/m ²	5%	
6001.2900	-- Of other textile materials	kg/m ²	5%	
	- Other :			
6001.9100	-- Of cotton	kg/m ²	5%	
6001.9200	-- Of man-made fibres	kg/m ²	5%	
6001.9900	-- Of other textile materials	kg/m ²	5%	

SECTION XI

Chapter 60

TARIFF ITEM	DESCRIPTION	UNITS	DUTY	OTHER TAXES
60.02	Other knitted or crocheted fabrics.			
6002.1000	- Of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread	kg/m ²	5%	
6002.2000	- Other, of a width not exceeding 30 cm	kg/m ²	5%	
6002.3000	- Of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread	kg/m ²	5%	
	- Other fabrics, warp knit (including those made on galloon knitting machines) :			
6002.4100	-- Of wool or fine animal hair	kg/m ²	5%	
6002.4200	-- Of cotton	kg/m ²	5%	
6002.4300	-- Of man-made fibres	kg/m ²	5%	
6002.4900	-- Other	kg/m ²	5%	
	- Other :			
6002.9100	-- Of wool or fine animal hair	kg/m ²	5%	
6002.9200	-- Of cotton	kg/m ²	5%	
6002.9300	-- Of man-made fibres	kg/m ²	5%	
6002.9900	-- Other	kg/m ²	5%	

SECTION XI

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover :
 - (a) Goods of heading No. 62.12;
 - (b) Worn clothing or other worn articles of heading No. 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
- 3.- For the purposes of headings Nos. 61.03 and 61.04 :
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

SECTION XI

Chapter 61

(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.

SECTION XI

Chapter 61

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.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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.			
6101.1000	- Of wool or fine animal hair	kg/u	15%	
6101.2000	- Of cotton	kg/u	15%	
6101.3000	- Of man-made fibres	kg/u	15%	
6101.9000	- Of other textile materials	kg/u	15%	
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.			
6102.1000	- Of wool or fine animal hair	kg/u	15%	
6102.2000	- Of cotton	kg/u	15%	
6102.3000	- Of man-made fibres	kg/u	15%	
6102.9000	- Of other textile materials	kg/u	15%	
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits :			
6103.1100	-- Of wool or fine animal hair	kg/u	15%	

SECTION XI

Chapter 61

Tariff Item	Description	Unit/Qty	Duty Rate	Others Tax
6103.1200	-- Of synthetic fibres	kg/u	15%	
6103.1900	-- Of other textile materials	kg/u	15%	
	- Ensembles :			
6103.2100	-- Of wool or fine animal hair	kg/u	15%	
6103.2200	-- Of cotton	kg/u	15%	
6103.2300	-- Of synthetic fibres	kg/u	15%	
6103.2900	-- Of other textile materials	kg/u	15%	
	- Jackets and blazers :			
6103.3100	-- Of wool or fine animal hair	kg/u	15%	
6103.3200	-- Of cotton	kg/u	15%	
6103.3300	-- Of synthetic fibres	kg/u	15%	
6103.3900	-- Of other textile materials	kg/u	15%	
	- Trousers, bib and brace overalls, breeches and shorts :			
6103.4100	-- Of wool or fine animal hair	kg/u	15%	
6103.4200	-- Of cotton	kg/u	15%	
6103.4300	-- Of synthetic fibres	kg/u	15%	
6103.4900	-- Of other textile materials	kg/u	15%	
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits :			
6104.1100	-- Of wool or fine animal hair	kg/u	15%	
6104.1200	-- Of cotton	kg/u	15%	
6104.1300	-- Of synthetic fibres	kg/u	15%	
6104.1900	-- Of other textile materials	kg/u	15%	

SECTION XI

Chapter 61

Classification	Description	Unit	Duty Rate	Office No.
	- Ensembles :			
6104.2100	-- Of wool or fine animal hair	kg/u	15%	
6104.2200	-- Of cotton	kg/u	15%	
6104.2300	-- Of synthetic fibres	kg/u	15%	
6104.2900	-- Of other textile materials	kg/u	15%	
	- Jackets and blazers :			
6104.3100	-- Of wool or fine animal hair	kg/u	15%	
6104.3200	-- Of cotton	kg/u	15%	
6104.3300	-- Of synthetic fibres	kg/u	15%	
6104.3900	-- Of other textile materials	kg/u	15%	
	- Dresses :			
6104.4100	-- Of wool or fine animal hair	kg/u	15%	
6104.4200	-- Of cotton	kg/u	15%	
6104.4300	-- Of synthetic fibres	kg/u	15%	
6104.4400	-- Of artificial fibres	kg/u	15%	
6104.4900	-- Of other textile materials	kg/u	15%	
	- Skirts and divided skirts :			
6104.5100	-- Of wool or fine animal hair	kg/u	15%	
6104.5200	-- Of cotton	kg/u	15%	
6104.5300	-- Of synthetic fibres	kg/u	15%	
6104.5900	-- Of other textile materials	kg/u	15%	
	- Trousers, bib and brace overalls, breeches and shorts :			
6104.6100	-- Of wool or fine animal hair	kg/u	15%	
6104.6200	-- Of cotton	kg/u	15%	

SECTION XI

Chapter 61

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6104.6300	-- Of synthetic fibres	kg/u	15%	
6104.6900	-- Of other textile materials	kg/u	15%	
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.1000	- Of cotton	kg/u	15%	
6105.2000	- Of man-made fibres	kg/u	15%	
6105.9000	- Of other textile materials	kg/u	15%	
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.1000	- Of cotton	kg/u	15%	
6106.2000	- Of man-made fibres	kg/u	15%	
6106.9000	- Of other textile materials	kg/u	15%	
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Underpants and briefs :			
6107.1100	-- Of cotton	kg/u	15%	
6107.1200	-- Of man-made fibres	kg/u	15%	
6107.1900	-- Of other textile materials	kg/u	15%	
	- Nightshirts and pyjamas :			
6107.2100	-- Of cotton	kg/u	15%	
6107.2200	-- Of man-made fibres	kg/u	15%	
6107.2900	-- Of other textile materials	kg/u	15%	
	- Other :			
6107.9100	-- Of cotton	kg/u	15%	
6107.9200	-- Of man-made fibres	kg/u	15%	
6107.9900	-- Of other textile materials	kg/u	15%	

SECTION XI
Chapter 61

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Slips and petticoats :			
6108.1100	-- Of man-made fibres	kg/u	15%	
6108.1900	-- Of other textile materials	kg/u	15%	
	- Briefs and panties :			
6108.2100	-- Of cotton	kg/u	15%	
6108.2200	-- Of man-made fibres	kg/u	15%	
6108.2900	-- Of other textile materials	kg/u	15%	
	- Nightdresses and pyjamas :			
6108.3100	-- Of cotton	kg/u	15%	
6108.3200	-- Of man-made fibres	kg/u	15%	
6108.3900	-- Of other textile materials	kg/u	15%	
	- Other :			
6108.9100	-- Of cotton	kg/u	15%	
6108.9200	-- Of man-made fibres	kg/u	15%	
6108.9900	-- Of other textile materials	kg/u	15%	
61.09	T-shirts, singlets and other vests, knitted or crocheted.	--		
	- Of cotton			
6109.1010	-- Bearing Vanuatu designs, insignia, lettering or motifs applied by printing, screen printing or any other similar process	kg/u	55%*	
6109.1090	-- Other	kg/u	15%	
6109.9000	- Of other textile materials	kg/u	15%	
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.			
6110.1000	- Of wool or fine animal hair	kg/u	15%	
6110.2000	- Of cotton	kg/u	15%	
6110.3000	- Of man-made fibres	kg/u	15%	

SECTION XI

Chapter 61

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6110.9000	- Of other textile materials	kg/u	15%	
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.1000	- Of wool or fine animal hair	kg	15%	
6111.2000	- Of cotton	kg	15%	
6111.3000	- Of synthetic fibres	kg	15%	
6111.9000	- Of other textile materials	kg	15%	
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits :			
6112.1100	-- Of cotton	kg/u	15%	
6112.1200	-- Of synthetic fibres	kg/u	15%	
6112.1900	-- Of other textile materials	kg/u	15%	
6112.2000	- Ski suits	kg/u	15%	
	- Men's or boys' swimwear :			
6112.3100	-- Of synthetic fibres	kg/u	15%	
6112.3900	-- Of other textile materials	kg/u	15%	
	- Women's or girls' swimwear :			
6112.4100	-- Of synthetic fibres	kg/u	15%	
6112.4900	-- Of other textile materials	kg/u	15%	
6113.0000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	kg	15%	
61.14	Other garments, knitted or crocheted.			
6114.1000	- Of wool or fine animal hair	kg	15%	
6114.2000	- Of cotton	kg	15%	
6114.3000	- Of man-made fibres	kg	15%	
6114.9000	- Of other textile materials	kg	15%	

SECTION XI

Chapter 61

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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 :			
6115.1100	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	15%	
6115.1200	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	15%	
6115.1900	-- Of other textile materials	kg	15%	
6115.2000	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg	15%	
	- Other :			
6115.9100	-- Of wool or fine animal hair	kg	15%	
6115.9200	-- Of cotton	kg	15%	
6115.9300	-- Of synthetic fibres	kg	15%	
6115.9900	-- Of other textile materials	kg	15%	
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.1000	- Impregnated, coated or covered with plastics or rubber	kg	15%	
	- Other :			
6116.9100	-- Of wool or fine animal hair	kg	15%	
6116.9200	-- Of cotton	kg	15%	
6116.9300	-- Of synthetic fibres	kg	15%	
6116.9900	-- Of other textile materials	kg	15%	
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			

Tariff Item	Description	Unit/Qty	Duty Rate	Other
6117.1000	- Shawls, scarves, mufflers, mantillas, veils and the like	kg/u	15%	
6117.2000	- Ties, bow ties and cravats	kg	15%	
6117.8000	- Other accessories	kg	15%	
6117.9000	- Parts	kg	15%	

SECTION XI

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 and 62.04 :
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

SECTION XI

Chapter 62

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

4.- For the purposes of heading No. 62.09 :

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 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.

SECTION XI

Chapter 62

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

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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 :			
6201.1100	-- Of wool or fine animal hair	kg/u	15%	
6201.1200	-- Of cotton	kg/u	15%	
6201.1300	-- Of man-made fibres	kg/u	15%	
6201.1900	-- Of other textile materials	kg/u	15%	
	- Other :			
6201.9100	-- Of wool or fine animal hair	kg/u	15%	
6201.9200	-- Of cotton	kg/u	15%	
6201.9300	-- Of man-made fibres	kg/u	15%	
6201.9900	-- Of other textile materials	kg/u	15%	
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.			
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :			
6202.1100	-- Of wool or fine animal hair	kg/u	15%	
6202.1200	-- Of cotton	kg/u	15%	

SECTION XI

Chapter 62

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6202.1300	-- Of man-made fibres	kg/u	15%	
6202.1900	-- Of other textile materials	kg/u	15%	
	- Other :			
6202.9100	-- Of wool or fine animal hair	kg/u	15%	
6202.9200	-- Of cotton	kg/u	15%	
6202.9300	-- Of man-made fibres	kg/u	15%	
6202.9900	-- Of other textile materials	kg/u	15%	
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits :			
6203.1100	-- Of wool or fine animal hair	kg/u	15%	
6203.1200	-- Of synthetic fibres	kg/u	15%	
6203.1900	-- Of other textile materials	kg/u	15%	
	- Ensembles :			
6203.2100	-- Of wool or fine animal hair	kg/u	15%	
6203.2200	-- Of cotton	kg/u	15%	
6203.2300	-- Of synthetic fibres	kg/u	15%	
6203.2900	-- Of other textile materials	kg/u	15%	
	- Jackets and blazers :			
6203.3100	-- Of wool or fine animal hair	kg/u	15%	
6203.3200	-- Of cotton	kg/u	15%	
6203.3300	-- Of synthetic fibres	kg/u	15%	
6203.3900	-- Of other textile materials	kg/u	15%	
	- Trousers, bib and brace overalls, breeches and shorts :			
6203.4100	-- Of wool or fine animal hair	kg/u	15%	

SECTION XI

Chapter 62

Tariff Item	Description	Unit/Qty	Dut Rate	Other Tax
6203.4200	-- Of cotton	kg/u	15%	
6203.4300	-- Of synthetic fibres	kg/u	15%	
6203.4900	-- Of other textile materials	kg/u	15%	
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 :			
6204.1100	-- Of wool or fine animal hair	kg/u	15%	
6204.1200	-- Of cotton	kg/u	15%	
6204.1300	-- Of synthetic fibres	kg/u	15%	
6204.1900	-- Of other textile materials	kg/u	15%	
	- Ensembles :			
6204.2100	-- Of wool or fine animal hair	kg/u	15%	
6204.2200	-- Of cotton	kg/u	15%	
6204.2300	-- Of synthetic fibres	kg/u	15%	
6204.2900	-- Of other textile materials	kg/u	15%	
	- Jackets and blazers :			
6204.3100	-- Of wool or fine animal hair	kg/u	15%	
6204.3200	-- Of cotton	kg/u	15%	
6204.3300	-- Of synthetic fibres	kg/u	15%	
6204.3900	-- Of other textile materials	kg/u	15%	
	- Dresses :			
6204.4100	-- Of wool or fine animal hair	kg/u	15%	
6204.4200	-- Of cotton	kg/u	15%	
6204.4300	-- Of synthetic fibres	kg/u	15%	
6204.4400	-- Of artificial fibres	kg/u	15%	

SECTION XI

Chapter 62

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6204.4900	-- Of other textile materials	kg/u	15%	
	- Skirts and divided skirts :			
6204.5100	-- Of wool or fine animal hair	kg/u	15%	
6204.5200	-- Of cotton	kg/u	15%	
6204.5300	-- Of synthetic fibres	kg/u	15%	
6204.5900	-- Of other textile materials	kg/u	15%	
	- Trousers, bib and brace overalls, breeches and shorts :			
6204.6100	-- Of wool or fine animal hair	kg/u	15%	
6204.6200	-- Of cotton	kg/u	15%	
6204.6300	-- Of synthetic fibres	kg/u	15%	
6204.6900	-- Of other textile materials	kg/u	15%	
62.05	Men's or boys' shirts.			
6205.1000	- Of wool or fine animal hair	kg/u	15%	
6205.2000	- Of cotton	kg/u	15%	
6205.3000	- Of man-made fibres	kg/u	15%	
6205.9000	- Of other textile materials	kg/u	15%	
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.1000	- Of silk or silk waste	kg/u	15%	
6206.2000	- Of wool or fine animal hair	kg/u	15%	
6206.3000	- Of cotton	kg/u	15%	
6206.4000	- Of man-made fibres	kg/u	15%	
6206.9000	- Of other textile materials	kg/u	15%	
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	- Underpants and briefs :			

SECTION XI

Chapter 62

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6207.1100	-- Of cotton	kg/u	15%	
6207.1900	-- Of other textile materials	kg/u	15%	
	- Nightshirts and pyjamas :			
6207.2100	-- Of cotton	kg/u	15%	
6207.2200	-- Of man-made fibres	kg/u	15%	
6207.2900	-- Of other textile materials	kg/u	15%	
	- Other :			
6207.9100	-- Of cotton	kg	15%	
6207.9200	-- Of man-made fibres	kg	15%	
6207.9900	-- Of other textile materials	kg	15%	
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 :			
6208.1100	-- Of man-made fibres	kg/u	15%	
6208.1900	-- Of other textile materials	kg/u	15%	
	- Nightdresses and pyjamas :			
6208.2100	-- Of cotton	kg/u	15%	
6208.2200	-- Of man-made fibres	kg/u	15%	
6208.2900	-- Of other textile materials	kg/u	15%	
	- Other :			
6208.9100	-- Of cotton	kg	15%	
6208.9200	-- Of man-made fibres	kg	15%	
6208.9900	-- Of other textile materials	kg	15%	
62.09	Babies' garments and clothing accessories.			
6209.1000	- Of wool or fine animal hair	kg	15%	

SECTION XI

Chapter 62

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6209.2000	- Of cotton	kg	15%	
6209.3000	- Of synthetic fibres	kg	15%	
6209.9000	- Of other textile materials	kg	15%	
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.1000	- Of fabrics of heading No. 56.02 or 56.03	kg	15%	
6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	kg/u	15%	
6210.3000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	kg/u	15%	
6210.4000	- Other men's or boys' garments	kg	15%	
6210.5000	- Other women's or girls' garments	kg	15%	
62.11	Track suits, ski suits and swimwear; other garments.			
	- Swimwear :			
6211.1100	-- Men's or boys'	kg/u	15%	
6211.1200	-- Women's or girls'	kg/u	15%	
6211.2000	- Ski suits	kg/u	15%	
	- Other garments, men's or boys' :			
6211.3100	-- Of wool or fine animal hair	kg	15%	
6211.3200	-- Of cotton	kg	15%	
6211.3300	-- Of man-made fibres	kg	15%	
6211.3900	-- Of other textile materials	kg	15%	
	- Other garments, women's or girls' :			
6211.4100	-- Of wool or fine animal hair	kg	15%	
6211.4200	-- Of cotton	kg	15%	
6211.4300	-- Of man-made fibres	kg	15%	

SECTION XI

Chapter 62

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6211.4900	-- Of other textile materials	kg	15%	
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.1000	- Brassieres	kg	15%	
6212.2000	- Girdles and panty-girdles	kg	15%	
6212.3000	- Corselettes	kg	15%	
6212.9000	- Other	kg	15%	
62.13	Handkerchiefs.			
6213.1000	- Of silk or silk waste	kg	15%	
6213.2000	- Of cotton	kg	15%	
6213.9000	- Of other textile materials	kg	15%	
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.1000	- Of silk or silk waste	kg/u	15%	
6214.2000	- Of wool or fine animal hair	kg/u	15%	
6214.3000	- Of synthetic fibres	kg/u	15%	
6214.4000	- Of artificial fibres	kg/u	15%	
6214.9000	- Of other textile materials	kg/u	15%	
62.15	Ties, bow ties and cravats.			
6215.1000	- Of silk or silk waste	kg	15%	
6215.2000	- Of man-made fibres	kg	15%	
6215.9000	- Of other textile materials	kg	15%	
6216.0000	Gloves, mittens and mitts.	kg	15%	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.			
6217.1000	- Accessories	kg	15%	

SECTION XI

Chapter 62

Tariff Item	Description	Unit/Qty	Duty Rate		Other Tax
6217.9000	- Parts	kg	15%		

Chapter 63

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

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading No. 63.09.

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.

Tariff Item	Description	Unit/Qty.	Duty Rate	Other Tax
	I- OTHER MADE UP TEXTILE ARTICLES			
63.01	Blankets and travelling rugs.			
6301.1000	- Electric blankets	kg/u	20%	
6301.2000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	20%	

SECTION XI

Chapter 63

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6301.3000	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	20%	
6301.4000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	20%	
6301.9000	- Other blankets and travelling rugs	kg	20%	
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.1000	- Bed linen, knitted or crocheted	kg	20%	
	- Other bed linen, printed :			
6302.2100	-- Of cotton	kg	20%	
6302.2200	-- Of man-made fibres	kg	20%	
6302.2900	-- Of other textile materials	kg	20%	
	- Other bed linen :			
6302.3100	-- Of cotton	kg	20%	
6302.3200	-- Of man-made fibres	kg	20%	
6302.3900	-- Of other textile materials	kg	20%	
6302.4000	- Table linen, knitted or crocheted	kg	20%	
	- Other table linen :			
6302.5100	-- Of cotton	kg	20%	
6302.5200	-- Of flax	kg	20%	
6302.5300	-- Of man-made fibres	kg	20%	
6302.5900	-- Of other textile materials	kg	20%	
6302.6000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	20%	
	- Other :			
6302.9100	-- Of cotton	kg	20%	
6302.9200	-- Of flax	kg	20%	
6302.9300	-- Of man-made fibres	kg	20%	

SECTION XI

Chapter 63

Tariff Item	Description	Unit/Qty	Duty Rate	Other
6302.9900	-- Of other textile materials	kg	20%	
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
	- Knitted or crocheted :			
6303.1100	-- Of cotton	kg	20%	
6303.1200	-- Of synthetic fibres	kg	20%	
6303.1900	-- Of other textile materials	kg	20%	
	- Other :			
6303.9100	-- Of cotton	kg	20%	
6303.9200	-- Of synthetic fibres	kg	20%	
6303.9900	-- Of other textile materials	kg	20%	
63.04	Other furnishing articles, excluding those of heading No. 94.04.			
	- Bedspreads :			
6304.1100	-- Knitted or crocheted	kg	20%	
6304.1900	-- Other	kg	20%	
	- Other :			
6304.9100	-- Knitted or crocheted	kg	20%	
6304.9200	-- Not knitted or crocheted, of cotton	kg	20%	
6304.9300	-- Not knitted or crocheted, of synthetic fibres	kg	20%	
6304.9900	-- Not knitted or crocheted, of other textile materials	kg	20%	
63.05	Sacks and bags, of a kind used for the packing of goods.			
6305.1000	- Of jute or of other textile bast fibres of heading No. 53.03	kg	Free	
6305.2000	- Of cotton	kg	20%	
	- Of man-made textile materials :			

SECTION XI

Chapter 63

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6305.3200	-- Flexible intermediate bulk containers	kg	20%	
6305.3300	-- Other, of polyethylene or polypropylene strip or the like	kg	20%	
6305.3900	-- Other	kg	20%	
6305.9000	- Of other textile materials	kg	20%	
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
	- Tarpaulins, awnings and sunblinds :			
6306.1100	-- Of cotton	kg	20%	
6306.1200	-- Of synthetic fibres	kg	20%	
6306.1900	-- Of other textile materials	kg	20%	
	- Tents :			
6306.2100	-- Of cotton	kg	20%	
6306.2200	-- Of synthetic fibres	kg	20%	
6306.2900	-- Of other textile materials	kg	20%	
	- Sails :			
6306.3100	-- Of synthetic fibres	kg	20%	
6306.3900	-- Of other textile materials	kg	20%	
	- Pneumatic mattresses :			
6306.4100	-- Of cotton	kg	20%	
6306.4900	-- Of other textile materials	kg	20%	
	- Other :			
6306.9100	-- Of cotton	kg	20%	
6306.9900	-- Of other textile materials	kg	20%	
63.07	Other made up articles, including dress patterns.			
6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	20%	

SECTION XI

Chapter 63

Tariff Item	Description	Unit	Duty Rate	Other Tax
6307.2000	- Life-jackets and life-belts	kg	Free	
6307.9000	- Other	kg	20%	
II - SETS				
6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	kg	20%	
III - WORN CLOTHING AND WORN TEXTILE ARTICLES RAGS				
6309.0000	Worn clothing and other worn articles.	kg	Free	
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
6310.1000	- Sorted	kg	20%	
6310.9000	- Other	kg	20%	

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 should 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;

SECTION XII

Chapter 64

- (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.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.1000	- Footwear incorporating a protective metal toe-cap	kg/2u	15%	
	- Other footwear :			
6401.9100	-- Covering the knee	kg/2u	15%	
6401.9200	-- Covering the ankle but not covering the knee	kg/2u	15%	
6401.9900	-- Other	kg/2u	15%	
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear :			
6402.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	kg/2u	15%	
6402.1900	-- Other	kg/2u	15%	
6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	kg/2u	15%	
6402.3000	- Other footwear, incorporating a protective metal toe-cap	kg/2u	15%	
	- Other footwear :			

SECTION XII

Chapter 64

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6402.9100	-- Covering the ankle	kg/2u	15%	
6402.9900	-- Other	kg/2u	15%	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear :			
6403.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	kg/2u	15%	
6403.1900	-- Other	kg/2u	15%	
6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	kg/2u	15%	
6403.3000	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	kg/2u	15%	
6403.4000	- Other footwear, incorporating a protective metal toe-cap	kg/2u	15%	
	- Other footwear with outer soles of leather :			
6403.5100	-- Covering the ankle	kg/2u	15%	
6403.5900	-- Other	kg/2u	15%	
	- Other footwear :			
6403.9100	-- Covering the ankle	kg/2u	15%	
6403.9900	-- Other	kg/2u	15%	
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 :			
6404.1100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	kg/2u	15%	
6404.1900	-- Other	kg/2u	15%	
6404.2000	- Footwear with outer soles of leather or composition leather	kg/2u	15%	

SECTION XII

Chapter 64

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
64.05	Other footwear.			
6405.1000	- With uppers of leather or composition leather	kg/2u	15%	
6405.2000	- With uppers of textile materials	kg/2u	15%	
6405.9000	- Other	kg/2u	15%	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.1000	- Uppers and parts thereof, other than stiffeners	kg	15%	
6406.2000	- Outer soles and heels, of rubber or plastics	kg	15%	
	- Other :			
6406.9100	-- Of wood	kg	15%	
6406.9900	-- Of other materials	kg	15%	

SECTION XII

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.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	20%	
6502.0000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	20%	
6503.0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.	kg	20%	
6504.0000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	20%	
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.1000	- Hair-nets	kg	20%	
6505.9000	- Other	kg	20%	

SECTION XII

Chapter 65

Tariff Item	Description	Unit	Duty Rate	Other
65.06	Other headgear, whether or not lined or trimmed.			
6506.1000	- Safety headgear	kg	Free	
	- Other :			
6506.9100	-- Of rubber or of plastics	kg	20%	
6506.9200	-- Of furskin	kg	20%	
6506.9900	-- Of other materials	kg	20%	
6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	20%	

SECTION XII

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

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

Tariff Item	Description	Unit/Qty	Duty Rate	Over Tax
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.1000	- Garden or similar umbrellas	kg/u	20%	
	- Other :			
6601.9100	-- Having a telescopic shaft	kg/u	20%	
6601.9900	-- Other	kg/u	20%	
6602.0000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	kg/u	20%	
66.03	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.			
6603.1000	- Handles and knobs	kg	20%	
6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	kg	20%	
6603.9000	- Other	kg	20%	

SECTION XII

Chapter 67

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

Notes.

1.- This Chapter does not cover :

- (a) Straining cloth of human hair (heading No. 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading No. 67.01 does not cover :

- (a) Articles in which 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 articles of heading No. 67.02.

3.- Heading No. 67.02 does not cover :

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6701.0000	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).	kg	20%	

SECTION XII

Chapter 67

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.1000	- Of plastics	kg	20%	
6702.9000	- Of other materials	kg	20%	
6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg	20%	
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
	- Of synthetic textile materials :			
6704.1100	-- Complete wigs	kg	20%	
6704.1900	-- Other	kg	20%	
6704.2000	- Of human hair	kg	20%	
6704.9000	- Of other materials	kg	20%	

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.

SECTION XIII

Chapter 68

Pariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	kg	25%	
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
6802.1000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	25%	
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :			
6802.2100	-- Marble, travertine and alabaster	kg	25%	
6802.2200	-- Other calcareous stone	kg	25%	
6802.2300	-- Granite	kg	25%	
6802.2900	-- Other stone	kg	25%	
	- Other :			
6802.9100	-- Marble, travertine and alabaster	kg	25%	
6802.9200	-- Other calcareous stone	kg	25%	
6802.9300	-- Granite	kg	25%	
6802.9900	-- Other stone	kg	25%	
6803.0000	Worked slate and articles of slate or of agglomerated slate.	kg	25%	
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
6804.1000	- Millstones and grindstones for milling, grinding or pulping	kg	25%	

SECTION XIII

Chapter 68

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax	
	- Other millstones, grindstones, grinding wheels and the like :				
6804.2100	-- Of agglomerated synthetic or natural diamond	kg	25%		
6804.2200	-- Of other agglomerated abrasives or of ceramics	kg	25%		
6804.2300	-- Of natural stone	kg	25%		
6804.3000	- Hand sharpening or polishing stones	kg	25%		
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.				
6805.1000	- On a base of woven textile fabric only	kg	25%		
6805.2000	- On a base of paper or paperboard only	kg	25%		
6805.3000	- On a base of other materials	kg	25%		
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.				
6806.1000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	25%		
6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	25%		
6806.9000	- Other	kg	25%		
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).				
6807.1000	- In rolls	kg	25%		
6807.9000	- Other	kg	25%		

SECTION XIII

Chapter 68

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6808.0000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg/m2	25%	
68.09	Articles of plaster or of compositions based on plaster.			
	- Boards, sheets, panels, tiles and similar articles, not ornamented :			
6809.1100	-- Faced or reinforced with paper or paperboard only	kg	25%	
6809.1900	-- Other	kg	25%	
6809.9000	- Other articles	kg	25%	
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
	- Tiles, flagstones, bricks and similar articles :			
6810.1100	-- Building blocks and bricks	kg	25%	
6810.1900	-- Other	kg	25%	
	- Other articles :			
6810.9100	-- Prefabricated structural components for building or civil engineering	kg	25%	
6810.9900	-- Other	kg	25%	
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.1000	- Corrugated sheets	kg	25%	
6811.2000	- Other sheets, panels, tiles and similar articles	kg	25%	
6811.3000	- Tubes, pipes and tube or pipe fittings	kg	25%	
6811.9000	- Other articles	kg	25%	

SECTION XIII

Chapter 68

Tariff Item	Description	Unit/Qty	Duty Rate	Other
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.			
6812.1000	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	kg	25%	
6812.2000	- Yarn and thread	kg	25%	
6812.3000	- Cords and string, whether or not plaited	kg	25%	
6812.4000	- Woven or knitted fabric	kg	25%	
6812.5000	- Clothing, clothing accessories, footwear and headgear	kg	25%	
6812.6000	- Paper, millboard and felt	kg	25%	
6812.7000	- Compressed asbestos fibre jointing, in sheets or rolls	kg	25%	
6812.9000	- Other	kg	25%	
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.			
6813.1000	- Brake linings and pads	kg	25%	
6813.9000	- Other	kg	25%	
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			
6814.1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	25%	
6814.9000	- Other	kg	25%	

SECTION XIII

Chapter 68

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.1000	- Non-electrical articles of graphite or other carbon	kg	25%	
6815.2000	- Articles of peat	kg	25%	
	- Other articles :			
6815.9100	-- Containing magnesite, dolomite or chromite	kg	25%	
6815.9900	-- Other	kg	25%	

SECTION XIII

Chapter 69

Ceramic products

Notes.

- 1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos. 69.01 to 69.03.
- 2.- This Chapter does not cover :
- (a) Products of heading No. 28.44;
 - (b) Articles of heading No. 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading No. 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading No. 85.46) or fittings of insulating 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).

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
6901.0000	<p style="text-align: center;">I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</p> <p>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</p>	kg	15%	

SECTION XIII

Chapter 69

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.1000	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	15%	
6902.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg	15%	
6902.9000	- Other	kg	15%	
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.			
6903.1000	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	kg	15%	
6903.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	kg	15%	
6903.9000	- Other	kg	15%	
II OTHER CERAMIC PRODUCTS				
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.1000	- Building bricks	kg/1000u	15%	
6904.9000	- Other	kg	15%	
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.1000	- Roofing tiles	kg	15%	
6905.9000	- Other	kg	15%	
6906.0000	Ceramic pipes, conduits, guttering and pipe fittings.	kg	15%	

SECTION XIII

Chapter 69

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	kg/m ²	15%	
6907.9000	- Other	kg/m ²	15%	
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	kg/m ²	15%	
6908.9000	- Other	kg/m ²	15%	
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 :			
6909.1100	-- Of porcelain or china	kg	15%	
6909.1200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	15%	
6909.1900	-- Other	kg	15%	
6909.9000	- Other	kg	15%	
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.1000	- Of porcelain or china	kg/u	15%	
6910.9000	- Other	kg/u	15%	

SECTION XIII

Chapter 69

Tariff Item	Description	Unit/Qty	Duty Rate	Other
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.1000	- Tableware and kitchenware	kg	15%	
6911.9000	- Other	kg	15%	
6912.0000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	15%	
69.13	Statuettes and other ornamental ceramic articles.			
6913.1000	- Of porcelain or china	kg	25%	
6913.9000	- Other	kg	25%	
69.14	Other ceramic articles.			
6914.1000	- Of porcelain or china	kg	15%	
6914.9000	- Other	kg	15%	

SECTION XIII

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 name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- 2.- For the purposes of headings 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 the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

SECTION XIII

Chapter 70

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 %.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7001.0000	Cullet and other waste and scrap of glass; glass in the mass.	kg	20%	
70.02	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.			
7002.1000	- Balls	kg	20%	
7002.2000	- Rods	kg	20%	
	- Tubes :			
7002.3100	-- Of fused quartz or other fused silica	kg	20%	
7002.3200	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg	20%	
7002.3900	-- Other	kg	20%	
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 :			
7003.1200	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	kg/m ²	20%	
7003.1900	-- Other	kg/m ²	20%	
7003.2000	- Wired sheets	kg/m ²	20%	
7003.3000	- Profiles	kg/m ²	20%	

SECTION XIII

Chapter 70

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tar.
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.2000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	kg/m ²	20%	
7004.9000	- Other glass	kg/m ²	20%	
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7005.1000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer - Other non-wired glass :	kg/m ²	20%	
7005.2100	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	kg/m ²	20%	
7005.2900	-- Other	kg/m ²	20%	
7005.3000	- Wired glass	kg/m ²	20%	
7006.0000	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	kg	20%	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
	- Toughened (tempered) safety glass :			
7007.1100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	20%	
7007.1900	-- Other	kg/m ²	20%	
	- Laminated safety glass :			
7007.2100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	20%	
7007.2900	-- Other	kg/m ²	20%	

SECTION XIII

Chapter 70

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7008.0000	Multiple-walled insulating units of glass.	kg	20%	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.1000	- Rear-view mirrors for vehicles	kg	20%	
	- Other :			
7009.9100	-- Unframed	kg	20%	
7009.9200	-- Framed	kg	20%	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.1000	- Ampoules	kg	Free	
7010.2000	- Stoppers, lids and other closures	kg	Free	
	- Other, of a capacity :			
7010.9100	-- Exceeding 1 l	kg	Free	
7010.9200	-- Exceeding 0.33 l but not exceeding 1 l	kg	Free	
7010.9300	-- Exceeding 0.15 l but not exceeding 0.33 l	kg	Free	
7010.9400	-- Not exceeding 0.15 l	kg	Free	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.1000	- For electric lighting	kg	20%	
7011.2000	- For cathode-ray tubes	kg	20%	
7011.9000	- Other	kg	20%	
7012.0000	Glass inners for vacuum flasks or for other vacuum vessels.	kg/u	20%	

SECTION XIII

Chapter 70

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).			
7013.1000	- Of glass-ceramics	kg	25%	
	- Drinking glasses other than of glass-ceramics :			
7013.2100	-- Of lead crystal	kg	25%	
7013.2900	-- Other	kg/u	25%	
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :			
7013.3100	-- Of lead crystal	kg	25%	
7013.3200	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg	25%	
7013.3900	-- Other	kg	25%	
	- Other glassware :			
7013.9100	-- Of lead crystal	kg	25%	
7013.9900	-- Other	kg	25%	
7014.0000	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	kg	20%	
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.			
7015.1000	- Glasses for corrective spectacles	kg	Free	
7015.9000	- Other	kg	20%	

SECTION XIII

Chapter 70

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	20%	
7016.9000	- Other	kg	20%	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.1000	- Of fused quartz or other fused silica	kg	20%	
7017.2000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg	20%	
7017.9000	- Other	kg	20%	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.1000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	20%	
7018.2000	- Glass microspheres not exceeding 1 mm in diameter	kg	20%	
7018.9000	- Other	kg	20%	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics). - Slivers, rovings, yarn and chopped strands :			
7019.1100	-- Chopped strands, of a length of not more than 50 mm	kg	20%	
7019.1200	-- Rovings	kg	20%	

SECTION XIII

Chapter 70

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7019.1900	-- Other	kg	20%	
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :			
7019.3100	-- Mats	kg	20%	
7019.3200	-- Thin sheets (voiles)	kg	20%	
7019.3900	-- Other	kg	20%	
7019.4000	- Woven fabrics of rovings	kg	20%	
	- Other woven fabrics :			
7019.5100	-- Of a width not exceeding 30 cm	kg/m ²	20%	
7019.5200	-- 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	kg/m ²	20%	
7019.5900	-- Other	kg/m ²	20%	
7019.9000	- Other	kg	20%	
7020.0000	Other articles of glass.	kg	20%	

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

Chapter 71

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

Notes.

- 1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.-
 - (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
 - (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than minor constituents).
- 3.- This Chapter does not cover :
 - (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported 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) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;

SECTION XIV

Chapter 71

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

- (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 or statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.-
- (a) The expression "precious metal" means silver, gold and platinum.
 - (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

SECTION XIV

Chapter 71

- 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 :
- Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - 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.

- For the purposes of subheadings Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 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.
- 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.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
71.01	<p>1. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMIPRECIOUS STONES</p> <p>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.</p>			

SECTION XIV

Chapter 71

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7101.1000	- Natural pearls	kg	Free	
	- Cultured pearls :			
7101.2100	-- Unworked	kg	Free	
7101.2200	-- Worked	kg	Free	
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.1000	- Unsorted	kg/carat	Free	
	- Industrial :			
7102.2100	-- Unworked or simply sawn, cleaved or bruted	kg/carat	Free	
7102.2900	-- Other	kg/carat	Free	
	- Non-industrial :			
7102.3100	-- Unworked or simply sawn, cleaved or bruted	kg/carat	Free	
7102.3900	-- Other	kg/carat	Free	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
7103.1000	- Unworked or simply sawn or roughly shaped	kg	Free	
	- Otherwise worked :			
7103.9100	-- Rubies, sapphires and emeralds	kg/carat	Free	
7103.9900	-- Other	kg/carat	Free	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.1000	- Piezo-electric quartz	kg	Free	

SECTION XIV
Chapter 71

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7104.2000	- Other, unworked or simply sawn or roughly shaped	kg	Free	
7104.9000	- Other	kg	Free	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.			
7105.1000	- Of diamonds	kg/carat	Free	
7105.9000	- Other	kg	Free	
II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.1000	- Powder	kg	Free	
	- Other :			
7106.9100	-- Unwrought	kg	Free	
7106.9200	-- Semi-manufactured	kg	Free	
7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	kg	Free	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
	- Non-monetary :			
7108.1100	-- Powder	kg	Free	
7108.1200	-- Other unwrought forms	kg	Free	
7108.1300	-- Other semi-manufactured forms	kg	Free	
7108.2000	- Monetary	kg	Free	
7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	Free	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
	- Platinum :			

SECTION XIV

Chapter 71

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7110.1100	-- Unwrought or in powder form	kg	Free	
7110.1900	-- Other	kg	Free	
	- Palladium :			
7110.2100	-- Unwrought or in powder form	kg	Free	
7110.2900	-- Other	kg	Free	
	- Rhodium :			
7110.3100	-- Unwrought or in powder form	kg	Free	
7110.3900	-- Other	kg	Free	
	- Iridium, osmium and ruthenium :			
7110.4100	-- Unwrought or in powder form	kg	Free	
7110.4900	-- Other	kg	Free	
7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	kg	Free	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.			
7112.1000	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	Free	
7112.2000	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	Free	
7112.9000	- Other	kg	Free	
III- JEWELLERY GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
	- Of precious metal whether or not plated or clad with precious metal :			

SECTION XIV

Chapter 71

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7113.1100	-- Of silver, whether or not plated or clad with other precious metal	kg	25%	
7113.1900	-- Of other precious metal, whether or not plated or clad with precious metal	kg	25%	
7113.2000	- Of base metal clad with precious metal	kg	25%	
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 :			
7114.1100	-- Of silver, whether or not plated or clad with other precious metal	kg	25%	
7114.1900	-- Of other precious metal, whether or not plated or clad with precious metal	kg	25%	
7114.2000	- Of base metal clad with precious metal	kg	25%	
71.15	Other articles of precious metal or of metal clad with precious metal.			
7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	kg	25%	
7115.9000	- Other	kg	25%	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.1000	- Of natural or cultured pearls	kg	25%	
7116.2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	25%	
71.17	Imitation jewellery.			
	- Of base metal, whether or not plated with precious metal :			
7117.1100	-- Cuff-links and studs	kg	25%	
7117.1900	-- Other	kg	25%	
7117.9000	- Other	kg	25%	

SECTION XIV

Chapter 71

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
71.18	Coin.			
7118.1000	- Coin (other than gold coin), not being legal tender	kg	Free	
7118.9000	- Other	kg	Free	

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

- 1.- This Section does not cover :
- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
 - (c) Headgear or parts thereof of heading No. 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading No. 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway 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;
 - (i) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
- 2.- Throughout the Nomenclature, the expression "parts of general use" means :
- (a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and
 - (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

SECTION XV

- 3.- Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
- 4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
- 7.- Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading No. 81.13 is regarded as a single base metal.

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 the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

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

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

(d) **Steel**

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

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

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

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

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

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

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

These products are not presented in coils.

(k) Flat-rolled products

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

- 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.

SECTION XV

Chapter 72

(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 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 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 tellurium

Chapter 72

- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 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 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	PRIMARY MATERIALS PRODUCTS IN GRANULAR OR POWDER FORM			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.1000	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	kg	15%	
7201.2000	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	kg	15%	
7201.5000	- Alloy pig iron; spiegeleisen	kg	15%	

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
72.02	Ferro-alloys.			
	- Ferro-manganese :			
7202.1100	-- Containing by weight more than 2 % of carbon	kg	15%	
7202.1900	-- Other	kg	15%	
	- Ferro-silicon :			
7202.2100	-- Containing by weight more than 55 % of silicon	kg	15%	
7202.2900	-- Other	kg	15%	
7202.3000	- Ferro-silico-manganese	kg	15%	
	- Ferro-chromium :			
7202.4100	-- Containing by weight more than 4 % of carbon	kg	15%	
7202.4900	-- Other	kg	15%	
7202.5000	- Ferro-silico-chromium	kg	15%	
7202.6000	- Ferro-nickel	kg	15%	
7202.7000	- Ferro-molybdenum	kg	15%	
7202.8000	- Ferro-tungsten and ferro-silico-tungsten	kg	15%	
	- Other :			
7202.9100	-- Ferro-titanium and ferro-silico-titanium	kg	15%	
7202.9200	-- Ferro-vanadium	kg	15%	
7202.9300	-- Ferro-niobium	kg	15%	
7202.9900	-- Other	kg	15%	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.			
7203.1000	- Ferrous products obtained by direct reduction of iron ore	kg	15%	

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7203.9000	- Other	kg	15%	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.1000	- Waste and scrap of cast iron	kg	15%	
	- Waste and scrap of alloy steel :			
7204.2100	-- Of stainless steel	kg	15%	
7204.2900	-- Other	kg	15%	
7204.3000	- Waste and scrap of tinned iron or steel	kg	15%	
	- Other waste and scrap :			
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	15%	
7204.4900	-- Other	kg	15%	
7204.5000	- Remelting scrap ingots	kg	15%	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.1000	- Granules	kg	15%	
	- Powders :			
7205.2100	-- Of alloy steel	kg	15%	
7205.2900	-- Other	kg	15%	
	IRON AND NON-ALLOY STEEL			
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).			
7206.1000	- Ingots	kg	15%	
7206.9000	- Other	kg	15%	
72.07	Semi-finished products of iron or non-alloy steel.			
	- Containing by weight less than 0.25 % of carbon :			

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7207.1100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	15%	
7207.1200	-- Other, of rectangular (other than square) cross-section	kg	15%	
7207.1900	-- Other	kg	15%	
7207.2000	- Containing by weight 0.25 % or more of carbon	kg	15%	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
7208.1000	- In coils, not further worked than hot-rolled, with patterns in relief	kg	15%	
	- Other, in coils, not further worked than hot-rolled, pickled :			
7208.2500	-- Of a thickness of 4.75 mm or more	kg	15%	
7208.2600	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	
7208.2700	-- Of a thickness of less than 3 mm	kg	15%	
	- Other, in coils, not further worked than hot-rolled :			
7208.3600	-- Of a thickness exceeding 10 mm	kg	15%	
7208.3700	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	15%	
7208.3800	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	
7208.3900	-- Of a thickness of less than 3 mm	kg	15%	
7208.4000	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	15%	
	- Other, not in coils, not further worked than hot-rolled :			
7208.5100	-- Of a thickness exceeding 10 mm	kg	15%	
7208.5200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	15%	

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7208.5300	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	
7208.5400	-- Of a thickness of less than 3 mm	kg	15%	
7208.9000	- Other	kg	15%	
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):			
7209.1500	-- Of a thickness of 3 mm or more	kg	15%	
7209.1600	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	15%	
7209.1700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	15%	
7209.1800	-- Of a thickness of less than 0.5 mm	kg	15%	
	- Not in coils, not further worked than cold-rolled (cold-reduced):			
7209.2500	-- Of a thickness of 3 mm or more	kg	15%	
7209.2600	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	15%	
7209.2700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	15%	
7209.2800	-- Of a thickness of less than 0.5 mm	kg	15%	
7209.9000	- Other	kg	15%	
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:			
7210.1100	-- Of a thickness of 0.5 mm or more	kg	15%	
7210.1200	-- Of a thickness of less than 0.5 mm	kg	15%	
7210.2000	- Plated or coated with lead, including terne-plate	kg	15%	

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qt.	Duty Rate	Other Tax	
7210.3000	- Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc :	kg	15%		
7210.4100	-- Corrugated	kg	15%		
7210.4900	-- Other	kg	15%		
7210.5000	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminium :	kg	15%		
7210.6100	-- Plated or coated with aluminium-zinc alloys	kg	15%		
7210.6900	-- Other	kg	15%		
7210.7000	- Painted, varnished or coated with plastics	kg	15%		
7210.9000	- Other	kg	15%		
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 :				
7211.1300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	15%		
7211.1400	-- Other, of a thickness of 4.75 mm or more	kg	15%		
7211.1900	-- Other	kg	15%		
	- Not further worked than cold-rolled (cold-reduced) :				
7211.2300	-- Containing by weight less than 0.25 % of carbon	kg	15%		
7211.2900	-- Other	kg	15%		
7211.9000	- Other	kg	15%		
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.				
7212.1000	- Plated or coated with tin	kg	15%		

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7212.2000	- Electrolytically plated or coated with zinc	kg	15%	
7212.3000	- Otherwise plated or coated with zinc	kg	15%	
7212.4000	- Painted, varnished or coated with plastics	kg	15%	
7212.5000	- Otherwise plated or coated	kg	15%	
7212.6000	- Clad	kg	15%	
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.1000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	15%	
7213.2000	- Other, of free-cutting steel	kg	15%	
	- Other :			
7213.9100	-- Of circular cross-section measuring less than 14 mm in diameter	kg	15%	
7213.9900	-- Other	kg	15%	
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.1000	- Forged	kg	15%	
7214.2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	15%	
7214.3000	- Other, of free-cutting steel	kg	15%	
	- Other :			
7214.9100	-- Of rectangular (other than square) cross-section	kg	15%	
7214.9900	-- Other	kg	15%	
72.15	Other bars and rods of iron or non-alloy steel.			
7215.1000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	15%	

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7215.5000	- Other, not further worked than cold-formed or cold-finished	kg	15%	
7215.9000	- Other	kg	15%	
72.16	Angles, shapes and sections of iron or non-alloy steel.			
7216.1000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	kg	15%	
7216.2100	-- L sections	kg	15%	
7216.2200	-- T sections	kg	15%	
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :			
7216.3100	-- U sections	kg	15%	
7216.3200	-- I sections	kg	15%	
7216.3300	-- H sections	kg	15%	
7216.4000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	15%	
7216.5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded - Angles, shapes and sections, not further worked than cold-formed or cold-finished :	kg	15%	
7216.6100	-- Obtained from flat-rolled products	kg	15%	
7216.6900	-- Other	kg	15%	
	- Other :			
7216.9100	-- Cold-formed or cold-finished from flat-rolled products	kg	15%	
7216.9900	-- Other	kg	15%	

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
72.17	Wire of iron or non-alloy steel.			
7217.1000	- Not plated or coated, whether or not polished	kg	15%	
7217.2000	- Plated or coated with zinc	kg	15%	
7217.3000	- Plated or coated with other base metals	kg	15%	
7217.9000	- Other	kg	15%	
	III - STAINLESS STEEL			
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.1000	- Ingots and other primary forms	kg	15%	
	- Other :			
7218.9100	-- Of rectangular (other than square) cross-section	kg	15%	
7218.9900	-- Other	kg	15%	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.			
	- Not further worked than hot-rolled, in coils :			
7219.1100	-- Of a thickness exceeding 10 mm	kg	15%	
7219.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	15%	
7219.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	
7219.1400	-- Of a thickness of less than 3 mm	kg	15%	
	- Not further worked than hot-rolled, not in coils :			
7219.2100	-- Of a thickness exceeding 10 mm	kg	15%	
7219.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	15%	
7219.2300	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	
7219.2400	-- Of a thickness of less than 3 mm	kg	15%	

SECTION XV

Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Not further worked than cold-rolled (cold-reduced) :			
7219.3100	-- Of a thickness of 4.75 mm or more	kg	15%	
7219.3200	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	15%	
7219.3300	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	15%	
7219.3400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	15%	
7219.3500	-- Of a thickness of less than 0.5 mm	kg	15%	
7219.9000	- Other	kg	15%	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.			
	- Not further worked than hot-rolled :			
7220.1100	-- Of a thickness of 4.75 mm or more	kg	15%	
7220.1200	-- Of a thickness of less than 4.75 mm	kg	15%	
7220.2000	- Not further worked than cold-rolled (cold-reduced)	kg	15%	
7220.9000	- Other	kg	15%	
7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	15%	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :			
7222.1100	-- Of circular cross-section	kg	15%	
7222.1900	-- Other	kg	15%	
7222.2000	- Bars and rods, not further worked than cold-formed or cold-finished	kg	15%	
7222.3000	- Other bars and rods	kg	15%	
7222.4000	- Angles, shapes and sections	kg	15%	

SECTION XV

Chapter 72

Tariff Items	Description	Unit/Qty	Duty Rate	Other Tax
7223.0000	Wire of stainless steel.	kg	15%	
	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.			
7224.1000	- Ingots and other primary forms	kg	15%	
7224.9000	- Other	kg	15%	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
	- Of silicon-electrical steel :			
7225.1100	-- Grain-oriented	kg	15%	
7225.1900	-- Other	kg	15%	
7225.2000	- Of high speed steel	kg	15%	
7225.3000	- Other, not further worked than hot-rolled, in coils	kg	15%	
7225.4000	- Other, not further worked than hot-rolled, not in coils	kg	15%	
7225.5000	- Other, not further worked than cold-rolled (cold-reduced)	kg	15%	
	- Other :			
7225.9100	-- Electrolytically plated or coated with zinc	kg	15%	
7225.9200	-- Otherwise plated or coated with zinc	kg	15%	
7225.9900	-- Other	kg	15%	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
	- Of silicon-electrical steel :			
7226.1100	-- Grain-oriented	kg	15%	
7226.1900	-- Other	kg	15%	
7226.2000	- Of high speed steel	kg	15%	

SECTION XV
Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other
	- Other :			
7226.9100	-- Not further worked than hot-rolled	kg	15%	
7226.9200	-- Not further worked than cold-rolled (cold-reduced)	kg	15%	
7226.9300	-- Electrolytically plated or coated with zinc	kg	15%	
7226.9400	-- Otherwise plated or coated with zinc	kg	15%	
7226.9900	-- Other	kg	15%	
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.1000	- Of high speed steel	kg	15%	
7227.2000	- Of silico-manganese steel	kg	15%	
7227.9000	- Other	kg	15%	
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.			
7228.1000	- Bars and rods, of high speed steel	kg	15%	
7228.2000	- Bars and rods, of silico-manganese steel	kg	15%	
7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	15%	
7228.4000	- Other bars and rods, not further worked than forged	kg	15%	
7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	15%	
7228.6000	- Other bars and rods	kg	15%	
7228.7000	- Angles, shapes and sections	kg	15%	
7228.8000	- Hollow drill bars and rods	kg	15%	
72.29	Wire of other alloy steel.			
7229.1000	- Of high speed steel	kg	15%	
7229.2000	- Of silico-manganese steel	kg	15%	

SECTION XV
Chapter 72

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7229.9000	- Other	kg	15%	

SECTION XV

Chapter 73

Articles of iron or steel

Notes.

- 1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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.			
7301.1000	- Sheet piling	kg	15%	
7301.2000	- Angles, shapes and sections	kg	15%	
73.02	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
7302.1000	- Rails	kg	15%	
7302.2000	- Sleepers (cross-ties)	kg	15%	
7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	15%	
7302.4000	- Fish-plates and sole plates	kg	15%	
7302.9000	- Other	kg	15%	
7303.0000	Tubes, pipes and hollow profiles, of cast iron.	kg	15%	
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
7304.1000	- Line pipe of a kind used for oil or gas pipelines	kg	15%	

SECTION XV

Chapter 73

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :			
7304.2100	-- Drill pipe	kg	15%	
7304.2900	-- Other	kg	15%	
	- Other, of circular cross-section, of iron or non-alloy steel :			
7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%	
7304.3900	-- Other	kg	15%	
	- Other, of circular cross-section, of stainless steel :			
7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%	
7304.4900	-- Other	kg	15%	
	- Other, of circular cross-section, of other alloy steel :			
7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15%	
7304.5900	-- Other	kg	15%	
7304.9000	- Other	kg	15%	
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 :			
7305.1100	-- Longitudinally submerged arc welded	kg	15%	
7305.1200	-- Other, longitudinally welded	kg	15%	
7305.1900	-- Other	kg	15%	
7305.2000	- Casing of a kind used in drilling for oil or gas	kg	15%	
	- Other, welded :			
7305.3100	-- Longitudinally welded	kg	15%	
7305.3900	-- Other	kg	15%	
7305.9000	- Other	kg	15%	

SECTION XV

Chapter 73

Tariff Item	Description	Unit/Qty	Dut. Rate	Other Tax
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
7306.1000	- Line pipe of a kind used for oil or gas pipelines	kg	15%	
7306.2000	- Casing and tubing of a kind used in drilling for oil or gas	kg	15%	
7306.3000	- Other, welded, of circular cross-section, of iron or non-alloy steel	kg	15%	
7306.4000	- Other, welded, of circular cross-section, of stainless steel	kg	15%	
7306.5000	- Other, welded, of circular cross-section, of other alloy steel	kg	15%	
7306.6000	- Other, welded, of non-circular cross-section	kg	15%	
7306.9000	- Other	kg	15%	
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
	- Cast fittings :			
7307.1100	-- Of non-malleable cast iron	kg	15%	
7307.1900	-- Other	kg	15%	
	- Other, of stainless steel :			
7307.2100	-- Flanges	kg	15%	
7307.2200	-- Threaded elbows, bends and sleeves	kg	15%	
7307.2300	-- Butt welding fittings	kg	15%	
7307.2900	-- Other	kg	15%	
	- Other :			
7307.9100	-- Flanges	kg	15%	
7307.9200	-- Threaded elbows, bends and sleeves	kg	15%	
7307.9300	-- Butt welding fittings	kg	15%	
7307.9900	-- Other	kg	15%	

SECTION XV

Chapter 73

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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 frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
7308.1000	- Bridges and bridge-sections	kg	15%	
7308.2000	- Towers and lattice masts	kg	15%	
7308.3000	- Doors, windows and their frames and thresholds for doors	kg	15%	
7308.4000	- Equipment for scaffolding, shuttering, propping or pitpropping	kg	15%	
7308.9000	- Other	kg	15%	
7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg/u	30%	
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7310.1000	- Of a capacity of 50 l or more	kg/u	30%	
	- Of a capacity of less than 50 l :			
7310.2100	-- Cans which are to be closed by soldering or crimping	kg/u	Free	
7310.2900	-- Other	kg/u	30%	
7311.0000	Containers for compressed or liquefied gas, of iron or steel.	kg/u	15%	

Chapter 73

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.1000	- Stranded wire, ropes and cables	kg/u	15%	
7312.9000	- Other	kg/u	15%	
7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg/m	30%	
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
	- Woven cloth :			
7314.1200	-- Endless bands for machinery, of stainless steel	kg	15%	
7314.1300	-- Other endless bands for machinery	kg	15%	
7314.1400	-- Other woven cloth, of stainless steel	kg	15%	
7314.1900	-- Other	kg	15%	
7314.2000	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	kg	15%	
	- Other grill, netting and fencing, welded at the intersection :			
7314.3100	-- Plated or coated with zinc	kg	15%	
7314.3900	-- Other	kg	15%	
	- Other cloth, grill, netting and fencing :			
7314.4100	-- Plated or coated with zinc	kg	15%	
7314.4200	-- Coated with plastics	kg	15%	
7314.4900	-- Other	kg	15%	
7314.5000	- Expanded metal	kg	15%	

Tarif Item	Description	Unit/Qty	Dut. Rate	Other Tax
73.15	Chain and parts thereof, of iron or steel.			
	- Articulated link chain and parts thereof :			
7315.1100	-- Roller chain	kg	15%	
7315.1200	-- Other chain	kg	15%	
7315.1900	-- Parts	kg	15%	
7315.2000	- Skid chain	kg/m	15%	
	- Other chain :			
7315.8100	-- Stud-link	kg/m	15%	
7315.8200	-- Other, welded link	kg/m	15%	
7315.8900	-- Other	kg/m	15%	
7315.9000	- Other parts	kg	15%	
7316.0000	Anchors, grapnels and parts thereof, of iron or steel.	kg	15%	
7317.0000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	kg	30%	
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotfers, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
	- Threaded articles :			
7318.1100	-- Coach screws	kg	10%	
7318.1200	-- Other wood screws	kg	10%	
7318.1300	-- Screw hooks and screw rings	kg	10%	
7318.1400	-- Self-tapping screws	kg	10%	
7318.1500	-- Other screws and bolts, whether or not with their nuts or washers	kg	10%	
7318.1600	-- Nuts	kg	10%	
7318.1900	-- Other	kg	10%	

SECTION XV

Chapter 73

Tariff Item	Description	Unit Qty	Duty Rate	Other Tax
	- Non-threaded articles :			
7318.2100	-- Spring washers and other lock washers	kg	10%	
7318.2200	-- Other washers	kg	10%	
7318.2300	-- Rivets	kg	10%	
7318.2400	-- Cotters and cotter-pins	kg	10%	
7318.2900	-- Other	kg	10%	
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.			
7319.1000	- Sewing, darning or embroidery needles	kg	10%	
7319.2000	- Safety pins	kg	10%	
7319.3000	- Other pins	kg	10%	
7319.9000	- Other	kg	10%	
73.20	Springs and leaves for springs, of iron or steel.			
7320.1000	- Leaf-springs and leaves therefor	kg	15 %	
7320.2000	- Helical springs	kg	15 %	
7320.9000	- Other	kg	15 %	
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
	- Cooking appliances and plate warmers :			
7321.1100	-- For gas fuel or for both gas and other fuels	kg/u	15%	
7321.1200	-- For liquid fuel	kg/u	15%	
7321.1300	-- For solid fuel	kg/u	15%	

SECTION XV

Chapter 73

Tariff Item	Description	Unit/Qty	Duty Rate	Other
	- Other appliances :			
7321.8100	-- For gas fuel or for both gas and other fuels	kg/u	15%	
7321.8200	-- For liquid fuel	kg/u	15%	
7321.8300	-- For solid fuel	kg/u	15%	
7321.9000	- Parts	kg	15%	
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 :			
7322.1100	-- Of cast iron	kg	15%	
7322.1900	-- Other	kg	15%	
7322.9000	- Other	kg	15%	
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.			
7323.1000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	15%	
	- Other :			
7323.9100	-- Of cast iron, not enamelled	kg	15%	
7323.9200	-- Of cast iron, enamelled	kg	15%	
7323.9300	-- Of stainless steel	kg	15%	
7323.9400	-- Of iron (other than cast iron) or steel, enamelled	kg	15%	
7323.9900	-- Other	kg	15%	
73.24	Sanitary ware and parts thereof, of iron or steel.			
7324.1000	- Sinks and wash basins, of stainless steel	kg/u	15%	

SECTION XV

Chapter 73

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Baths :			
7324.2100	-- Of cast iron, whether or not enamelled	kg/u	15%	
7324.2900	-- Other	kg/u	15%	
7324.9000	- Other, including parts	kg/u	15%	
73.25	Other cast articles of iron or steel.			
7325.1000	- Of non-malleable cast iron	kg	15%	
	- Other :			
7325.9100	-- Grinding balls and similar articles for mills	kg	15%	
7325.9900	-- Other	kg	15%	
73.26	Other articles of iron or steel.			
	- Forged or stamped, but not further worked :			
7326.1100	-- Grinding balls and similar articles for mills	kg	15%	
7326.1900	-- Other	kg	15%	
7326.2000	- Articles of iron or steel wire	kg	15%	
7326.9000	- Other	kg	15%	

SECTION XV

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
Zr	Zirconium	0.3
Other elements*, each		0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

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

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 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 6 mm.

(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 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, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

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

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

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

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

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

(d) **Copper-nickel base alloys**

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

SECTION XV

Chapter 74

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
74.01	Copper mattes; cement copper (precipitated copper).			
7401.1000	- Copper mattes	kg	15%	
7401.2000	- Cement copper (precipitated copper)	kg	15%	
7402.0000	Unrefined copper; copper anodes for electrolytic refining.	kg	15%	
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper :			
7403.1100	-- Cathodes and sections of cathodes	kg	15%	
7403.1200	-- Wire-bars	kg	15%	
7403.1300	-- Billets	kg	15%	
7403.1900	-- Other	kg	15%	
	- Copper alloys :			
7403.2100	-- Copper-zinc base alloys (brass)	kg	15%	
7403.2200	-- Copper-tin base alloys (bronze)	kg	15%	
7403.2300	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15%	
7403.2900	-- Other copper alloys (other than master alloys of heading No. 74.05)	kg	15%	
7404.0000	Copper waste and scrap.	kg	15%	
7405.0000	Master alloys of copper.	kg	15%	
74.06	Copper powders and flakes.			
7406.1000	- Powders of non-lamellar structure	kg	15%	
7406.2000	- Powders of lamellar structure; flakes	kg	15%	
74.07	Copper bars, rods and profiles.			
7407.1000	- Of refined copper	kg	15%	

SECTION XV

Chapter 74

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Of copper alloys :			
7407.2100	-- Of copper-zinc base alloys (brass)	kg	15%	
7407.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15%	
7407.2900	-- Other	kg	15%	
74.08	Copper wire.			
	- Of refined copper :			
7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg/m ²	15%	
7408.1900	-- Other	kg/m ²	15%	
	- Of copper alloys :			
7408.2100	-- Of copper-zinc base alloys (brass)	kg/m ²	15%	
7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg/m ²	15%	
7408.2900	-- Other	kg/m ²	15%	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
	- Of refined copper :			
7409.1100	-- In coils	kg	15%	
7409.1900	-- Other	kg	15%	
	- Of copper-zinc base alloys (brass) :			
7409.2100	-- In coils	kg	15%	
7409.2900	-- Other	kg	15%	
	- Of copper-tin base alloys (bronze) :			
7409.3100	-- In coils	kg	15%	
7409.3900	-- Other	kg	15%	

SECTION XV

Chapter 74

Tariff Item	Description	Unit/Qty	Duty Rate	Other %	
7409.4000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15%		
7409.9000	- Of other copper alloys	kg	15%		
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 :				
7410.1100	-- Of refined copper	kg	15%		
7410.1200	-- Of copper alloys	kg	15%		
	- Backed :				
7410.2100	-- Of refined copper	kg	15%		
7410.2200	-- Of copper alloys	kg	15%		
74.11	Copper tubes and pipes.				
7411.1000	- Of refined copper	kg	15%		
	- Of copper alloys :				
7411.2100	-- Of copper-zinc base alloys (brass)	kg	15%		
7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15%		
7411.2900	-- Other	kg	15%		
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).				
7412.1000	- Of refined copper	kg	15%		
7412.2000	- Of copper alloys	kg	15%		
7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	15%		
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.				
7414.2000	- Cloth	kg	15%		

SECTION XV

Chapter 74

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
7414.9000	- Other	kg	15%	
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 hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.1000	- Nails and tacks, drawing pins, staples and similar articles - Other articles, not threaded :	kg	15%	
7415.2100	-- Washers (including spring washers)	kg	15%	
7415.2900	-- Other - Other threaded articles :	kg	15%	
7415.3100	-- Screws for wood	kg	15%	
7415.3200	-- Other screws; bolts and nuts	kg	15%	
7415.3900	-- Other	kg	15%	
7416.0000	Copper springs.	kg	15%	
7417.0000	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	kg	15%	
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 :			
7418.1100	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	15%	
7418.1900	-- Other	kg	15%	
7418.2000	- Sanitary ware and parts thereof	kg	15%	

SECTION XV

Chapter 74

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
74.19	Other articles of copper.			
7419.1000	- Chain and parts thereof - Other :	kg	15%	
7419.9100	-- Cast, moulded, stamped or forged, but not further worked	kg	15%	
7419.9900	-- Other	kg	15%	

SECTION XV

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.

SECTION XV

Chapter 75

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

(b) **Nickel alloys**

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

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

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 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.

SECTION XV

Chapter 75

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.1000	- Nickel mattes	kg	10%	
7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	10%	
75.02	Unwrought nickel.			
7502.1000	- Nickel, not alloyed	kg	10%	
7502.2000	- Nickel alloys	kg	10%	
7503.0000	Nickel waste and scrap.	kg	10%	
7504.0000	Nickel powders and flakes.	kg	10%	
75.05	Nickel bars, rods, profiles and wire.			
	- Bars, rods and profiles :			
7505.1100	-- Of nickel, not alloyed	kg	10%	
7505.1200	-- Of nickel alloys	kg	10%	
	- Wire :			
7505.2100	-- Of nickel, not alloyed	kg	10%	
7505.2200	-- Of nickel alloys	kg	10%	
75.06	Nickel plates, sheets, strip and foil.			
7506.1000	- Of nickel, not alloyed	kg	10%	
7506.2000	- Of nickel alloys	kg	10%	
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
	- Tubes and pipes :			
7507.1100	-- Of nickel, not alloyed	kg	10%	
7507.1200	-- Of nickel alloys	kg	10%	
7507.2000	- Tube or pipe fittings	kg	10%	

SECTION XV

Chapter 75

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
75.08	Other articles of nickel.			
7508.1000	- Cloth, grill and netting, of nickel wire	kg	10%	
7508.9000	- Other	kg	10%	

Chapter 76

Aluminium 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. 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,

SECTION XV

Chapter 76

- 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 along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.	
⁽²⁾ Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.	

(b) **Aluminium alloys**

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1 %.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 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.

SECTION XV

Chapter 76

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
76.01	Unwrought aluminium.			
7601.1000	- Aluminium, not alloyed	kg	5%	
7601.2000	- Aluminium alloys	kg	5%	
7602.0000	Aluminium waste and scrap.	kg	5%	
76.03	Aluminium powders and flakes.			
7603.1000	- Powders of non-lamellar structure	kg	5%	
7603.2000	- Powders of lamellar structure; flakes	kg	5%	
76.04	Aluminium bars, rods and profiles.			
7604.1000	- Of aluminium, not alloyed	kg	5%	
	- Of aluminium alloys :			
7604.2100	-- Hollow profiles	kg	5%	
7604.2900	-- Other	kg	5%	
76.05	Aluminium wire.			
	- Of aluminium, not alloyed :			
7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5%	
7605.1900	-- Other	kg	5%	
	- Of aluminium alloys :			
7605.2100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5%	
7605.2900	-- Other	kg	5%	
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
	- Rectangular (including square) :			
7606.1100	-- Of aluminium, not alloyed	kg	5%	
7606.1200	-- Of aluminium alloys	kg	5%	

SECTION XV

Chapter 76

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Other :			
7606.9100	-- Of aluminium, not alloyed	kg	5%	
7606.9200	-- Of aluminium alloys	kg	5%	
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 :			
7607.1100	-- Rolled but not further worked	kg	5%	
7607.1900	-- Other	kg	5%	
7607.2000	- Backed	kg	5%	
76.08	Aluminium tubes and pipes.			
7608.1000	- Of aluminium, not alloyed	kg	5%	
7608.2000	- Of aluminium alloys	kg	5%	
7609.0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	5%	
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 plates, rods, profiles, tubes and the like, prepared for use in structures.			
7610.1000	- Doors, windows and their frames and thresholds for doors	kg	30%	
7610.9000	- Other	kg	30%	
7611.0000	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.	kg	30%	

SECTION XV

Chapter 76

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7612.1000	- Collapsible tubular containers	kg	30%	
7612.9000	- Other	kg	30%	
7613.0000	Aluminium containers for compressed or liquefied gas.	kg/u	30%	
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
7614.1000	- With steel core	kg	15%	
7614.9000	- Other	kg	15%	
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :			
7615.1100	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	15%	
7615.1900	-- Other	kg	15%	
7615.2000	- Sanitary ware and parts thereof	kg	15%	
76.16	Other articles of aluminium.			
7616.1000	- Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	10%	
	- Other :			
7616.9100	-- Cloth, grill, netting and fencing, of aluminium wire	kg	15%	

SECTION XV

Chapter 76

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax	
7616.9900	-- Other	kg	15%		

Chapter 78

Lead 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. 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.

Chapter 78

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 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 expression "refined lead" means :

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

TABLE - Other elements

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

SECTION XV

Chapter 78

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
78.01	Unwrought lead.			
7801.1000	- Refined lead	kg	10%	
	- Other :			
7801.9100	-- Containing by weight antimony as the principal other element	kg	10%	
7801.9900	-- Other	kg	10%	
7802.0000	Lead waste and scrap.	kg	10%	
7803.0000	Lead bars, rods, profiles and wire.	kg	10%	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.			
	- Plates, sheets, strip and foil :			
7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	10%	
7804.1900	-- Other	kg	10%	
7804.2000	- Powders and flakes	kg	10%	
7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	10%	
7806.0000	Other articles of lead.	kg	10%	

Chapter 79

Zinc and articles thereof

Note.

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified 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.

Chapter 79

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.

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5 % of zinc.

(b) Zinc alloys

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

(c) Zinc dust

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

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
79.01	Unwrought zinc.			
	- Zinc, not alloyed :			
7901.1100	-- Containing by weight 99.99 % or more of zinc	kg	10%	
7901.1200	-- Containing by weight less than 99.99 % of zinc	kg	10%	
7901.2000	- Zinc alloys	kg	10%	
7902.0000	Zinc waste and scrap.	kg	10%	

SECTION XV

Chapter 79

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
79.03	Zinc dust, powders and flakes.			
7903.1000	- Zinc dust	kg	10%	
7903.9000	- Other	kg	10%	
7904.0000	Zinc bars, rods, profiles and wire.	kg	10%	
7905.0000	Zinc plates, sheets, strip and foil.	kg	10%	
7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	10%	
7907.0000	Other articles of zinc.	kg	10%	

Chapter 80

Tin 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. 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.

Chapter 80

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.

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

(a) Tin, not alloyed

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

TABLE - Other elements

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

(b) Tin alloys

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

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

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
80.01	Unwrought tin.			
8001.1000	- Tin, not alloyed	kg	10%	
8001.2000	- Tin alloys	kg	10%	

SECTION XV

Chapter 80

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax	
8002.0000	Tin waste and scrap.	kg	10%		
8003.0000	Tin bars, rods, profiles and wire.	kg	10%		
8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	kg	10%		
8005.0000	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	kg	10%		
8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	10%		
8007.0000	Other articles of tin.	kg	10%		

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

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

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.1000	- Powders	kg	10%	
	- Other :			
8101.9100	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	kg	10%	
8101.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10%	
8101.9300	-- Wire	kg	10%	
8101.9900	-- Other	kg	10%	
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.1000	- Powders	kg	10%	
	- Other :			
8102.9100	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	kg	10%	
8102.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10%	
8102.9300	-- Wire	kg	10%	
8102.9900	-- Other	kg	10%	

SECTION XV

Chapter 81

Tariff Item	Description	Unit/Qt.	Duty Rate	Other Tax
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.1000	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	kg	10%	
8103.9000	- Other	kg	10%	
81.04	Magnesium and articles thereof, including waste and scrap.			
	- Unwrought magnesium :			
8104.1100	-- Containing at least 99.8 % by weight of magnesium	kg	10%	
8104.1900	-- Other	kg	10%	
8104.2000	- Waste and scrap	kg	10%	
8104.3000	- Raspings, turnings and granules, graded according to size; powders	kg	10%	
8104.9000	- Other	kg	10%	
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.1000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	kg	10%	
8105.9000	- Other	kg	10%	
8106.0000	Bismuth and articles thereof, including waste and scrap.	kg	10%	
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.1000	- Unwrought cadmium; waste and scrap; powders	kg	10%	
8107.9000	- Other	kg	10%	
81.08	Titanium and articles thereof, including waste and scrap.			
8108.1000	- Unwrought titanium; waste and scrap; powders	kg	10%	

SECTION XV

Chapter 81

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8108.9000	- Other	kg	10%	
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.1000	- Unwrought zirconium; waste and scrap; powders	kg	10%	
8109.9000	- Other	kg	10%	
8110.0000	Antimony and articles thereof, including waste and scrap.	kg	10%	
8111.0000	Manganese and articles thereof, including waste and scrap.	kg	10%	
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
	- Beryllium :			
8112.1100	-- Unwrought; waste and scrap; powders	kg	10%	
8112.1900	-- Other	kg	10%	
8112.2000	- Chromium	kg	10%	
8112.3000	- Germanium	kg	10%	
8112.4000	- Vanadium	kg	10%	
	- Other :			
8112.9100	-- Unwrought; waste and scrap; powders	kg	10%	
8112.9900	-- Other	kg	10%	
8113.0000	Cermets and articles thereof, including waste and scrap.	kg	10%	

Chapter 82

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

Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 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.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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.			
8201.1000	- Spades and shovels	kg/u	5%	
8201.2000	- Forks	kg/u	5%	
8201.3000	- Mattocks, picks, hoes and rakes	kg/u	5%	
8201.4000	- Axes, bill hooks and similar hewing tools	kg/u	5%	

SECTION XV

Chapter 82

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8201.5000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg/u	5%	
8201.6000	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg/u	5%	
8201.9000	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg/u	5%	
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.1000	- Hand saws	kg/u	5%	
8202.2000	- Band saw blades	kg/u	5%	
	- Circular saw blades (including slitting or slotting saw blades) :			
8202.3100	-- With working part of steel	kg/u	5%	
8202.3900	-- Other, including parts	kg/u	5%	
8202.4000	- Chain saw blades	kg/u	5%	
	- Other saw blades :			
8202.9100	-- Straight saw blades, for working metal	kg/u	5%	
8202.9900	-- Other	kg/u	5%	
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.1000	- Files, rasps and similar tools	kg/u	5%	
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg/u	5%	
8203.3000	- Metal cutting shears and similar tools	kg/u	5%	
8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg/u	5%	

SECTION XV

Chapter 82

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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 :			
8204.1100	-- Non-adjustable	kg/u	5%	
8204.1200	-- Adjustable	kg/u	5%	
8204.2000	- Interchangeable spanner sockets, with or without handles	kg/u	5%	
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.1000	- Drilling, threading or tapping tools	kg/u	5%	
8205.2000	- Hammers and sledge hammers	kg/u	5%	
8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	kg/u	5%	
8205.4000	- Screwdrivers	kg/u	5%	
	- Other hand tools (including glaziers' diamonds) :			
8205.5100	-- Household tools	kg/u	5%	
8205.5900	-- Other	kg/u	5%	
8205.6000	- Blow lamps	kg/u	5%	
8205.7000	- Vices, clamps and the like	kg/u	5%	
8205.8000	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	kg/u	5%	
8205.9000	- Sets of articles of two or more of the foregoing subheadings	kg/u	5%	
8206.0000	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	kg/u	5%	

SECTION XV

Chapter 82

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
	- Rock drilling or earth boring tools :			
8207.1300	-- With working part of cermets	kg/u	5%	
8207.1900	-- Other, including parts	kg/u	5%	
8207.2000	- Dies for drawing or extruding metal	kg/u	5%	
8207.3000	- Tools for pressing, stamping or punching	kg/u	5%	
8207.4000	- Tools for tapping or threading	kg/u	5%	
8207.5000	- Tools for drilling, other than for rock drilling	kg/u	5%	
8207.6000	- Tools for boring or broaching	kg/u	5%	
8207.7000	- Tools for milling	kg/u	5%	
8207.8000	- Tools for turning	kg/u	5%	
8207.9000	- Other interchangeable tools	kg/u	5%	
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.1000	- For metal working	kg/u	10%	
8208.2000	- For wood working	kg/u	10%	
8208.3000	- For kitchen appliances or for machines used by the food industry	kg/u	10%	
8208.4000	- For agricultural, horticultural or forestry machines	kg/u	10%	
8208.9000	- Other	kg/u	10%	
8209.0000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	10%	
8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg	10%	

SECTION XV

Chapter 82

Tariff Item	Description	Unit/Qty	Duty Rate	Quantity	
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.				
8211.1000	- Sets of assorted articles	kg	10%		
	- Other :				
8211.9100	-- Table knives having fixed blades	kg/u	10%		
8211.9200	-- Other knives having fixed blades	kg/u	10%		
8211.9300	-- Knives having other than fixed blades	kg/u	10%		
8211.9400	-- Blades	kg	10%		
8211.9500	-- Handles of base metal	kg	10%		
82.12	Razors and razor blades (including razor blade blanks in strips).				
8212.1000	- Razors	kg/u	10%		
8212.2000	- Safety razor blades, including razor blade blanks in strips	kg/u	10%		
8212.9000	- Other parts	kg	10%		
8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	kg	10%		
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).				
8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	10%		
8214.2000	- Manicure or pedicure sets and instruments (including nail files)	kg	10%		
8214.9000	- Other	kg	10%		
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.				
8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	kg	10%		

SECTION XV

Chapter 82

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8215.2000	- Other sets of assorted articles - Other :	kg	10%	
8215.9100	-- Plated with precious metal	kg	10%	
8215.9900	-- Other	kg	10%	

SECTION XV

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

Tariff Item	Description	Unit/Qty	Duty Rate		
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.				
8301.1000	- Padlocks	kg	30%		
8301.2000	- Locks of a kind used for motor vehicles	kg	30%		
8301.3000	- Locks of a kind used for furniture	kg	30%		
8301.4000	- Other locks	kg	30%		
8301.5000	- Clasps and frames with clasps, incorporating locks	kg	30%		
8301.6000	- Parts	kg	30%		
8301.7000	- Keys presented separately	kg	30%		
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.				
8302.1000	- Hinges	kg	30%		
8302.2000	- Castors	kg	30%		
8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	30%		

SECTION XV

Chapter 83

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Other mountings, fittings and similar articles :			
8302.4100	-- Suitable for buildings	kg	30%	
8302.4200	-- Other, suitable for furniture	kg	30%	
8302.4900	-- Other	kg	30%	
8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	30%	
8302.6000	- Automatic door closers	kg	30%	
8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	30%	
8304.0000	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.	kg	30%	
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.			
8305.1000	- Fittings for loose-leaf binders or files	kg	30%	
8305.2000	- Staples in strips	kg	30%	
8305.9000	- Other, including parts	kg	30%	
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.1000	- Bells, gongs and the like	kg	30%	
	- Statuettes and other ornaments :			
8306.2100	-- Plated with precious metal	kg	30%	
8306.2900	-- Other	kg	30%	
8306.3000	- Photograph, picture or similar frames; mirrors	kg	30%	

SECTION XV

Chapter 83

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
83.07	Flexible tubing of base metal, with or without fittings.			
8307.1000	- Of iron or steel	kg	30%	
8307.9000	- Of other base metal	kg	30%	
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.1000	- Hooks, eyes and eyelets	kg	10%	
8308.2000	- Tubular or bifurcated rivets	kg	10%	
8308.9000	- Other, including parts	kg	10%	
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
8309.1000	- Crown corks	kg	30%	
8309.9000	- Other	kg	30%	
8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	kg	30%	
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
8311.1000	- Coated electrodes of base metal, for electric arc-welding	kg	30%	
8311.2000	- Cored wire of base metal, for electric arc-welding	kg	30%	
8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	30%	
8311.9000	- Other, including parts	kg	30%	

**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 to Section XV, of base metal (Section XV), or similar goods of plastics (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 or 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 part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68.04 or 69.09); or
 - (p) Articles of Chapter 95.

SECTION XVI

- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :
- (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos. 84.09, 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 purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

- 1.- This Chapter does not cover :
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 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);

SECTION XVI

Chapter 84

- (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 machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading No. 84.71, the expression "automatic data processing machines" means :

SECTION XVI

Chapter 84

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :
- (a) It is of a kind solely or principally used in an automatic data processing system;
 - (b) It is connectable to the central processing unit either directly or through one or more other units; and
 - (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading No. 84.71.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraph (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.
- 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 classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

- 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.

SECTION XVI

Chapter 84

Subheading Notes.

- 1.- For the purposes of subheading No. 8471.49, the term "systems" 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.

Tariff Item	Description	Unit/Qt	Duty Rate
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
8401.1000	- Nuclear reactors	kg	25%
8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	kg	25%
8401.3000	- Fuel elements (cartridges), non-irradiated	kg	25%
8401.4000	- Parts of nuclear reactors	kg	25%
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 :		
8402.1100	-- Watertube boilers with a steam production exceeding 45 t per hour	kg	Free
8402.1200	-- Watertube boilers with a steam production not exceeding 45 t per hour	kg	Free
8402.1900	-- Other vapour generating boilers, including hybrid boilers	kg	Free
8402.2000	- Super-heated water boilers	kg	Free
8402.9000	- Parts	kg	Free
84.03	Central heating boilers other than those of heading No. 84.02.		
8403.1000	- Boilers	kg/u	Free

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Taxes
8403.9000	- Parts	kg	Free	
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.			
8404.1000	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	kg	25%	
8404.2000	- Condensers for steam or other vapour power units	kg	25%	
8404.9000	- Parts	kg	25%	
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.			
8405.1000	- 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	kg	25%	
8405.9000	- Parts	kg	25%	
84.06	Steam turbines and other vapour turbines.			
8406.1000	- Turbines for marine propulsion	kg/u	25%	
	- Other turbines :			
8406.8100	-- Of an output exceeding 40 MW	kg/u	25%	
8406.8200	-- Of an output not exceeding 40 MW	kg/u	25%	
8406.9000	- Parts	kg	25%	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.1000	- Aircraft engines	kg/u	Free	
	- Marine propulsion engines :			
	-- Outboard motors :			
8407.2110	--- Up to and including 25 h.p	kg/u	10%	
8407.2120	--- Over 25 h.p	kg/u	50%	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other
8407.2900	-- Other	kg/u	25%	
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :			
8407.3100	-- Of a cylinder capacity not exceeding 50 cc	kg/u	25%	
8407.3200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	kg/u	25%	
8407.3300	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	kg/u	25%	
8407.3400	-- Of a cylinder capacity exceeding 1,000 cc	kg/u	25%	
8407.9000	- Other engines	kg/u	25%	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
8408.1000	- Marine propulsion engines	kg/u	25%	
8408.2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	kg/u	25%	
8408.9000	- Other engines	kg/u	25%	
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.			
8409.1000	- For aircraft engines	kg	Free	
	- Other :			
8409.9100	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	kg	25%	
8409.9900	-- Other	kg	25%	
84.10	Hydraulic turbines, water wheels, and regulators therefor.			
	- Hydraulic turbines and water wheels :			
8410.1100	-- Of a power not exceeding 1,000 kW	kg/u	25%	
8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	kg/u	25%	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate		Other Tax
8410.1300	-- Of a power exceeding 10,000 kW	kg/u	25%		
8410.9000	- Parts, including regulators	kg	25%		
84.11	Turbo-jets, turbo-propellers and other gas turbines.				
	- Turbo-jets :				
8411.1100	-- Of a thrust not exceeding 25 kN	kg/u	25%		
8411.1200	-- Of a thrust exceeding 25 kN	kg/u	25%		
	- Turbo-propellers :				
8411.2100	-- Of a power not exceeding 1,100 kW	kg/u	25%		
8411.2200	-- Of a power exceeding 1,100 kW	kg/u	25%		
	- Other gas turbines :				
8411.8100	-- Of a power not exceeding 5,000 kW	kg/u	25%		
8411.8200	-- Of a power exceeding 5,000 kW	kg/u	25%		
	- Parts :				
8411.9100	-- Of turbo-jets or turbo-propellers	kg	25%		
8411.9900	-- Other	kg	25%		
84.12	Other engines and motors.				
8412.1000	- Reaction engines other than turbo-jets	kg/u	25%		
	- Hydraulic power engines and motors :				
8412.2100	-- Linear acting (cylinders)	kg/u	25%		
8412.2900	-- Other	kg/u	25%		
	- Pneumatic power engines and motors :				
8412.3100	-- Linear acting (cylinders)	kg/u	25%		
8412.3900	-- Other	kg/u	25%		
8412.8000	- Other	kg/u	25%		
8412.9000	- Parts	kg	25%		

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other
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 :			
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	kg/u	Free	
8413.1900	-- Other	kg/u	Free	
8413.2000	- Hand pumps, other than those of subheading No. 8413.11 or 8413.19	kg/u	Free	
8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	kg/u	Free	
8413.4000	- Concrete pumps	kg/u	Free	
8413.5000	- Other reciprocating positive displacement pumps	kg/u	Free	
8413.6000	- Other rotary positive displacement pumps	kg/u	Free	
8413.7000	- Other centrifugal pumps	kg/u	Free	
	- Other pumps; liquid elevators :			
8413.8100	-- Pumps	kg/u	Free	
8413.8200	-- Liquid elevators	kg/u	Free	
	- Parts :			
8413.9100	-- Of pumps	kg	Free	
8413.9200	-- Of liquid elevators	kg	Free	
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.1000	- Vacuum pumps	kg/u	Free	
8414.2000	- Hand- or foot-operated air pumps	kg/u	Free	
8414.3000	- Compressors of a kind used in refrigerating equipment	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8414.4000	- Air compressors mounted on a wheeled chassis for towing	kg/u	Free	
	- Fans :			
8414.5100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	kg/u	Free	
8414.5900	-- Other	kg/u	Free	
8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm	kg/u	Free	
8414.8000	- Other	kg/u	Free	
8414.9000	- Parts	kg	Free	
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.1000	- Window or wall types, self-contained	kg/u	50%	
8415.2000	- Of a kind used for persons, in motor vehicles	kg/u	50%	
	- Other :			
8415.8100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	kg/u	Free	
8415.8200	-- Other, incorporating a refrigerating unit	kg/u	Free	
8415.8300	-- Not incorporating a refrigerating unit	kg/u	Free	
8415.9000	- Parts	kg	50%	
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.			
8416.1000	- Furnace burners for liquid fuel	kg	Free	
8416.2000	- Other furnace burners, including combination burners	kg	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate		
8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	Free		
8416.9000	- Parts	kg	Free		
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.				
8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	kg/u	Free		
8417.2000	- Bakery ovens, including biscuit ovens	kg/u	Free		
8417.8000	- Other	kg/u	Free		
8417.9000	- Parts	kg	Free		
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.				
8418.1000	- Combined refrigerator-freezers, fitted with separate external doors	kg/u	30%		
	- Refrigerators, household type :				
8418.2100	-- Compression-type	kg/u	30%		
8418.2200	-- Absorption-type, electrical	kg/u	30%		
8418.2900	-- Other	kg/u	30%		
8418.3000	- Freezers of the chest type, not exceeding 800 l capacity	kg/u	30%		
8418.4000	- Freezers of the upright type, not exceeding 900 l capacity	kg/u	30%		
8418.5000	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	kg/u	30%		
	- Other refrigerating or freezing equipment; heat pumps :				
8418.6100	-- Compression type units whose condensers are heat exchangers	kg/u	30%		

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate
8418.6900	-- Other	kg/u	30%
	- Parts :		
8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	kg	30%
8418.9900	-- Other	kg	30%
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, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		
	- Instantaneous or storage water heaters, non-electric :		
8419.1100	-- Instantaneous gas water heaters	kg/u	Free
8419.1900	-- Other	kg/u	Free
8419.2000	- Medical, surgical or laboratory sterilisers	kg/u	Free
	- Dryers :		
8419.3100	-- For agricultural products	kg/u	Free
8419.3200	-- For wood, paper pulp, paper or paperboard	kg/u	Free
8419.3900	-- Other	kg/u	Free
8419.4000	- Distilling or rectifying plant	kg/u	Free
8419.5000	- Heat exchange units	kg/u	Free
8419.6000	- Machinery for liquefying air or other gases	kg/u	Free
	- Other machinery, plant and equipment :		
8419.8100	-- For making hot drinks or for cooking or heating food	kg/u	Free
8419.8900	-- Other	kg/u	Free
8419.9000	- Parts	kg	Free

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate		Other
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.				
8420.1000	- Calendering or other rolling machines	kg/u.	Free		
	- Parts :				
8420.9100	-- Cylinders	kg	Free		
8420.9900	-- Other	kg	Free		
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
	- Centrifuges, including centrifugal dryers :				
8421.1100	-- Cream separators	kg/u	Free		
8421.1200	-- Clothes-dryers	kg/u	Free		
8421.1900	-- Other	kg/u	Free		
	- Filtering or purifying machinery and apparatus for liquids :				
8421.2100	-- For filtering or purifying water	kg/u	Free		
8421.2200	-- For filtering or purifying beverages other than water	kg/u	Free		
8421.2300	-- Oil or petrol-filters for internal combustion engines	kg/u	Free		
8421.2900	-- Other	kg/u	Free		
	- Filtering or purifying machinery and apparatus for gases :				
8421.3100	-- Intake air filters for internal combustion engines	kg/u	Free		
8421.3900	-- Other	kg/u	Free		
	- Parts :				
8421.9100	-- Of centrifuges, including centrifugal dryers	kg	Free		
8421.9900	-- Other	kg	Free		

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other
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 :			
8422.1100	-- Of the household type	kg/u	30%	
8422.1900	-- Other	kg/u	Free	
8422.2000	- Machinery for cleaning or drying bottles or other containers	kg/u	Free	
8422.3000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	kg/u	Free	
8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg/u	Free	
8422.9000	- Parts	kg	Free	
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.1000	- Personal weighing machines, including baby scales; household scales	kg/u	25%	
8423.2000	- Scales for continuous weighing of goods on conveyors	kg/u	25%	
8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	kg/u	25%	
	- Other weighing machinery :			
8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	kg/u	25%	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other
8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	kg/u	25%	
8423.8900	-- Other	kg/u	25%	
8423.9000	- Weighing machine weights of all kinds; parts of weighing machinery	kg	25%	
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.1000	- Fire extinguishers, whether or not charged	kg/u	Free	
8424.2000	- Spray guns and similar appliances	kg/u	25%	
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	kg/u	25%	
	- Other appliances :			
8424.8100	-- Agricultural or horticultural	kg/u	5%	
8424.8900	-- Other	kg/u	25%	
8424.9000	- Parts	kg	25%	
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 :			
8425.1100	-- Powered by electric motor	kg/u	Free	
8425.1900	-- Other	kg/u	Free	
8425.2000	- Pit-head winding gear; winches specially designed for use underground	kg/u	Free	
	- Other winches; capstans :			
8425.3100	-- Powered by electric motor	kg/u	Free	
8425.3900	-- Other	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other
	- Jacks; hoists of a kind used for raising vehicles :			
8425.4100	-- Built-in jacking systems of a type used in garages	kg/u	Free	
8425.4200	-- Other jacks and hoists, hydraulic	kg/u	Free	
8425.4900	-- Other	kg/u	Free	
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :			
8426.1100	-- Overhead travelling cranes on fixed support	kg/u	Free	
8426.1200	-- Mobile lifting frames on tyres and straddle carriers	kg/u	Free	
8426.1900	-- Other	kg/u	Free	
8426.2000	- Tower cranes	kg/u	Free	
8426.3000	- Portal or pedestal jib cranes	kg/u	Free	
	- Other machinery, self-propelled :			
8426.4100	-- On tyres	kg/u	Free	
8426.4900	-- Other	kg/u	Free	
	- Other machinery :			
8426.9100	-- Designed for mounting on road vehicles	kg/u	Free	
8426.9900	-- Other	kg/u	Free	
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.1000	- Self-propelled trucks powered by an electric motor	kg/u	Free	
8427.2000	- Other self-propelled trucks	kg/u	Free	
8427.9000	- Other trucks	kg/u	Free	

SECTION XVI

Chapter 84

HS Item	Description	Unit/Qty	Duty Rate		Other
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).				
8428.1000	- Lifts and skip hoists	kg/u	Free		
8428.2000	- Pneumatic elevators and conveyors - Other continuous-action elevators and conveyors, for goods or materials :	kg/u	Free		
8428.3100	-- Specially designed for underground use	kg/u	Free		
8428.3200	-- Other, bucket type	kg/u	Free		
8428.3300	-- Other, belt type	kg/u	Free		
8428.3900	-- Other	kg/u	Free		
8428.4000	- Escalators and moving walkways	kg/u	Free		
8428.5000	- Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	kg/u	Free		
8428.6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	kg/u	Free		
8428.9000	- Other machinery	kg/u	Free		
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.				
	- Bulldozers and angledozers :				
8429.1100	-- Track laying	kg/u	Free		
8429.1900	-- Other	kg/u	Free		
8429.2000	- Graders and levellers	kg/u	Free		
8429.3000	- Scrapers	kg/u	Free		
8429.4000	- Tamping machines and road rollers	kg/u	Free		
8429.5100	- Mechanical shovels, excavators and shovel loaders : -- Front-end shovel loaders	kg/u	Free		

SECTION XVI

Chapter 84

tariff item	Description	Unit/Qty	Duty Rate	Other
8429.5200	-- Machinery with a 360° revolving superstructure	kg/u	Free	
8429.5900	-- Other	kg/u	Free	
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
8430.1000	- Pile-drivers and pile-extractors	kg/u	Free	
8430.2000	- Snow-ploughs and snow-blowers	kg/u	Free	
	- Coal or rock cutters and tunnelling machinery :			
8430.3100	-- Self-propelled	kg/u	Free	
8430.3900	-- Other	kg/u	Free	
	- Other boring or sinking machinery :			
8430.4100	-- Self-propelled	kg/u	Free	
8430.4900	-- Other	kg/u	Free	
8430.5000	- Other machinery, self-propelled	kg/u	Free	
	- Other machinery, not self-propelled :			
8430.6100	-- Tamping or compacting machinery	kg/u	Free	
8430.6200	-- Scrapers	kg/u	Free	
8430.6900	-- Other	kg/u	Free	
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.			
8431.1000	- Of machinery of heading No. 84.25	kg	Free	
8431.2000	- Of machinery of heading No. 84.27	kg	Free	
	- Of machinery of heading No. 84.28 :			
8431.3100	-- Of lifts, skip hoists or escalators	kg	Free	
8431.3900	-- Other	kg	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other
	- Of machinery of heading No. 84.26, 84.29 or 84.30 :			
8431.4100	-- Buckets, shovels, grabs and grips	kg	Free	
8431.4200	-- Bulldozer or angledozer blades	kg	Free	
8431.4300	-- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	kg	Free	
8431.4900	-- Other	kg	Free	
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.1000	- Ploughs	kg/u	Free	
	- Harrows, scarifiers, cultivators, weeders and hoes :			
8432.2100	-- Disc harrows	kg/u	Free	
8432.2900	-- Other	kg/u	Free	
8432.3000	- Seeders, planters and transplanters	kg/u	Free	
8432.4000	- Manure spreaders and fertiliser distributors	kg/u	Free	
8432.8000	- Other machinery	kg/u	Free	
8432.9000	- Parts	kg	Free	
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.			
	- Mowers for lawns, parks or sports-grounds :			
8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	kg/u	30%	
8433.1900	-- Other	kg/u	30%	
8433.2000	- Other mowers, including cutter bars for tractor mounting	kg/u	10%	
8433.3000	- Other haymaking machinery	kg/u	10%	
8433.4000	- Straw or fodder balers, including pick-up balers	kg/u	10%	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit	Duty Rate	Other Tax
	- Other harvesting machinery; threshing machinery :			
8433.5100	-- Combine harvester-threshers	kg/u	Free	
8433.5200	-- Other threshing machinery	kg/u	Free	
8433.5300	-- Root or tuber harvesting machines	kg/u	Free	
8433.5900	-- Other	kg/u	Free	
8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	kg/u	Free	
8433.9000	- Parts	kg	Free	
84.34	Milking machines and dairy machinery.			
8434.1000	- Milking machines	kg/u	Free	
8434.2000	- Dairy machinery	kg/u	Free	
8434.9000	- Parts	kg	Free	
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.1000	- Machinery	kg/u	Free	
8435.9000	- Parts	kg	Free	
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.1000	- Machinery for preparing animal feeding stuffs	kg/u	Free	
	- Poultry-keeping machinery; poultry incubators and brooders :			
8436.2100	-- Poultry incubators and brooders	kg/u	Free	
8436.2900	-- Other	kg/u	Free	
8436.8000	- Other machinery	kg/u	Free	
	- Parts :			

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	Free	
8436.9900	-- Other	kg	Free	
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	kg/u	Free	
8437.8000	- Other machinery	kg/u	Free	
8437.9000	- Parts	kg	Free	
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	kg/u	Free	
8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	kg/u	Free	
8438.3000	- Machinery for sugar manufacture	kg/u	Free	
8438.4000	- Brewery machinery	kg/u	Free	
8438.5000	- Machinery for the preparation of meat or poultry	kg/u	Free	
8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	kg/u	Free	
8438.8000	- Other machinery	kg/u	Free	
8438.9000	- Parts	kg	Free	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.1000	- Machinery for making pulp of fibrous cellulosic material	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8439.2000	- Machinery for making paper or paperboard	kg/u	Free	
8439.3000	- Machinery for finishing paper or paperboard	kg/u	Free	
	- Parts :			
8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	kg	Free	
8439.9900	-- Other	kg	Free	
84.40	Book-binding machinery, including book-sewing machines.			
8440.1000	- Machinery	kg/u	Free	
8440.9000	- Parts	kg	Free	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.1000	- Cutting machines	kg/u	Free	
8441.2000	- Machines for making bags, sacks or envelopes	kg/u	Free	
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	kg/u	Free	
8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	kg/u	Free	
8441.8000	- Other machinery	kg/u	Free	
8441.9000	- Parts	kg	Free	
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; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.1000	- Phototype-setting and composing machines	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8442.2000	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	kg/u	Free	
8442.3000	- Other machinery, apparatus and equipment	kg/u	Free	
8442.4000	- Parts of the foregoing machinery, apparatus or equipment	kg	Free	
8442.5000	- 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)	kg	Free	
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 :			
8443.1100	-- Reel fed	kg/u	Free	
8443.1200	-- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	kg/u	Free	
8443.1900	-- Other	kg/u	Free	
	- Letterpress printing machinery, excluding flexographic printing :			
8443.2100	-- Reel fed	kg/u	Free	
8443.2900	-- Other	kg/u	Free	
8443.3000	- Flexographic printing machinery	kg/u	Free	
8443.4000	- Gravure printing machinery	kg/u	Free	
	- Other printing machinery :			
8443.5100	-- Ink-jet printing machines	kg/u	Free	
8443.5900	-- Other	kg/u	Free	
8443.6000	- Machines for uses ancillary to printing	kg/u	Free	
8443.9000	- Parts	kg	Free	
8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit	Duty Rate	Other Tax
84.45	<p>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.</p> <p>- Machines for preparing textile fibres :</p>			
8445.1100	-- Carding machines	kg/u	Free	
8445.1200	-- Combing machines	kg/u	Free	
8445.1300	-- Drawing or roving machines	kg/u	Free	
8445.1900	-- Other	kg/u	Free	
8445.2000	- Textile spinning machines	kg/u	Free	
8445.3000	- Textile doubling or twisting machines	kg/u	Free	
8445.4000	- Textile winding (including weft-winding) or reeling machines	kg/u	Free	
8445.9000	- Other	kg/u	Free	
84.46	Weaving machines (looms).			
8446.1000	- For weaving fabrics of a width not exceeding 30 cm	kg/u	Free	
	- For weaving fabrics of a width exceeding 30 cm, shuttle type :			
8446.2100	-- Power looms	kg/u	Free	
8446.2900	-- Other	kg/u	Free	
8446.3000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	kg/u	Free	
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
	- Circular knitting machines :			
8447.1100	-- With cylinder diameter not exceeding 165 mm	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8447.1200	-- With cylinder diameter exceeding 165 mm	kg/u	Free	
8447.2000	- Flat knitting machines; stitch-bonding machines	kg/u	Free	
8447.9000	- Other	kg/u	Free	
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 :			
8448.1100	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	kg/u	Free	
8448.1900	-- Other	kg/u	Free	
8448.2000	- Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery - Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery :	kg	Free	
8448.3100	-- Card clothing	kg/u	Free	
8448.3200	-- Of machines for preparing textile fibres, other than card clothing	kg/u	Free	
8448.3300	-- Spindles, spindle flyers, spinning rings and ring travellers	kg/u	Free	
8448.3900	-- Other - Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	kg/u	Free	
8448.4100	-- Shuttles	kg	Free	
8448.4200	-- Reeds for looms, healds and heald-frames	kg	Free	
8448.4900	-- Other	kg	Free	

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :			
8448.5100	-- Sinkers, needles and other articles used in forming stitches	kg	Free	
8448.5900	-- Other	kg	Free	
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	kg	Free	
84.50	Household or laundry-type washing machines, including machines which both wash and dry.			
	- Machines, each of a dry linen capacity not exceeding 10 kg :			
8450.1100	-- Fully-automatic machines	kg/u	35%	
8450.1200	-- Other machines, with built-in centrifugal drier	kg/u	35%	
8450.1900	-- Other	kg/u	35%	
8450.2000	- Machines, each of a dry linen capacity exceeding 10 kg	kg/u	25%	
8450.9000	- Parts	kg	25%	
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
8451.1000	- Dry-cleaning machines	kg/u	35%	
	- Drying machines :			
8451.2100	-- Each of a dry linen capacity not exceeding 10 kg	kg/u	35%	
8451.2900	-- Other	kg/u	25%	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8451.3000	- Ironing machines and presses (including fusing presses)	kg/u	25%	
8451.4000	- Washing, bleaching or dyeing machines	kg/u	25%	
8451.5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	kg/u	25%	
8451.8000	- Other machinery	kg/u	25%	
8451.9000	- Parts	kg	25%	
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.			
8452.1000	- Sewing machines of the household type	kg/u	Free	
	- Other sewing machines :			
8452.2100	-- Automatic units	kg/u	Free	
8452.2900	-- Other	kg/u	Free	
8452.3000	- Sewing machine needles	kg	Free	
8452.4000	- Furniture, bases and covers for sewing machines and parts thereof	kg	Free	
8452.9000	- Other parts of sewing machines	kg	Free	
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
8453.1000	- Machinery for preparing, tanning or working hides, skins or leather	kg/u	Free	
8453.2000	- Machinery for making or repairing footwear	kg/u	Free	
8453.8000	- Other machinery	kg/u	Free	
8453.9000	- Parts	kg	Free	
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8454.1000	- Converters	kg/u	Free	
8454.2000	- Ingot moulds and ladles	kg/u	Free	
8454.3000	- Casting machines	kg/u	Free	
8454.9000	- Parts	kg	Free	
84.55	Metal-rolling mills and rolls therefor.			
8455.1000	- Tube mills	kg/u	Free	
	- Other rolling mills :			
8455.2100	-- Hot or combination hot and cold	kg/u	Free	
8455.2200	-- Cold	kg/u	Free	
8455.3000	- Rolls for rolling mills	kg/u	Free	
8455.9000	- Other parts	kg	Free	
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.			
8456.1000	- Operated by laser or other light or photon beam processes	kg/u	Free	
8456.2000	- Operated by ultrasonic processes	kg/u	Free	
8456.3000	- Operated by electro-discharge processes	kg/u	Free	
	- Other :			
8456.9100	-- For dry-etching patterns on semiconductor materials	kg/u	Free	
8456.9900	-- Other	kg/u	Free	
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
8457.1000	- Machining centres	kg/u	Free	
8457.2000	- Unit construction machines (single station)	kg/u	Free	
8457.3000	- Multi-station transfer machines	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
84.58	Lathes (including turning centres) for removing metal.			
	- Horizontal lathes :			
8458.1100	-- Numerically controlled	kg/u	Free	
8458.1900	-- Other	kg/u	Free	
	- Other lathes :			
8458.9100	-- Numerically controlled	kg/u	Free	
8458.9900	-- Other	kg/u	Free	
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58.			
8459.1000	- Way-type unit head machines	kg/u	Free	
	- Other drilling machines :			
8459.2100	-- Numerically controlled	kg/u	Free	
8459.2900	-- Other	kg/u	Free	
	- Other boring-milling machines :			
8459.3100	-- Numerically controlled	kg/u	Free	
8459.3900	-- Other	kg/u	Free	
8459.4000	- Other boring machines	kg/u	Free	
	- Milling machines, knee-type :			
8459.5100	-- Numerically controlled	kg/u	Free	
8459.5900	-- Other	kg/u	Free	
	- Other milling machines :			
8459.6100	-- Numerically controlled	kg/u	Free	
8459.6900	-- Other	kg/u	Free	
8459.7000	- Other threading or tapping machines	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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 :			
8460.1100	-- Numerically controlled	kg/u	Free	
8460.1900	-- Other	kg/u	Free	
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :			
8460.2100	-- Numerically controlled	kg/u	Free	
8460.2900	-- Other	kg/u	Free	
	- Sharpening (tool or cutter grinding) machines :			
8460.3100	-- Numerically controlled	kg/u	Free	
8460.3900	-- Other	kg/u	Free	
8460.4000	- Honing or lapping machines	kg/u	Free	
8460.9000	- Other	kg/u	Free	
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			
8461.1000	- Planing machines	kg/u	Free	
8461.2000	- Shaping or slotting machines	kg/u	Free	
8461.3000	- Broaching machines	kg/u	Free	
8461.4000	- Gear cutting, gear grinding or gear finishing machines	kg/u	Free	
8461.5000	- Sawing or cutting-off machines	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8461.9000	- Other	kg/u	Free	
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
8462.1000	- Forging or die-stamping machines (including presses) and hammers	kg/u	Free	
	- Bending, folding, straightening or flattening machines (including presses):			
8462.2100	-- Numerically controlled	kg/u	Free	
8462.2900	-- Other	kg/u	Free	
	- Shearing machines (including presses), other than combined punching and shearing machines:			
8462.3100	-- Numerically controlled	kg/u	Free	
8462.3900	-- Other	kg/u	Free	
	- Punching or notching machines (including presses), including combined punching and shearing machines:			
8462.4100	-- Numerically controlled	kg/u	Free	
8462.4900	-- Other	kg/u	Free	
	- Other:			
8462.9100	-- Hydraulic presses	kg/u	Free	
8462.9900	-- Other	kg/u	Free	
84.63	Other machine-tools for working metal or cermets, without removing material.			
8463.1000	- Draw-benches for bars, tubes, profiles, wire or the like	kg/u	Free	
8463.2000	- Thread rolling machines	kg/u	Free	
8463.3000	- Machines for working wire	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8463.9000	- Other	kg/u	Free	
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.			
8464.1000	- Sawing machines	kg/u	Free	
8464.2000	- Grinding or polishing machines	kg/u	Free	
8464.9000	- Other	kg/u	Free	
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			
8465.1000	- Machines which can carry out different types of machining operations without tool change between such operations	kg/u	Free	
	- Other :			
8465.9100	-- Sawing machines	kg/u	Free	
8465.9200	-- Planing, milling or moulding (by cutting) machines	kg/u	Free	
8465.9300	-- Grinding, sanding or polishing machines	kg/u	Free	
8465.9400	-- Bending or assembling machines	kg/u	Free	
8465.9500	-- Drilling or morticing machines	kg/u	Free	
8465.9600	-- Splitting, slicing or paring machines	kg/u	Free	
8465.9900	-- Other	kg/u	Free	
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 hand.			
8466.1000	- Tool holders and self-opening dieheads	kg	Free	
8466.2000	- Work holders	kg	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8466.3000	- Dividing heads and other special attachments for machine-tools	kg	Free	
	- Other :			
8466.9100	-- For machines of heading No. 84.64	kg	Free	
8466.9200	-- For machines of heading No. 84.65	kg	Free	
8466.9300	-- For machines of headings Nos. 84.56 to 84.61	kg	Free	
8466.9400	-- For machines of heading No. 84.62 or 84.63	kg	Free	
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.			
	- Pneumatic :			
8467.1100	-- Rotary type (including combined rotary-percussion)	kg/u	30%	
8467.1900	-- Other	kg/u	30%	
	- Other tools :			
8467.8100	-- Chain saws	kg/u	Free	
8467.8900	-- Other	kg/u	30%	
	- Parts :			
8467.9100	-- Of chain saws	kg	Free	
8467.9200	-- Of pneumatic tools	kg	30%	
8467.9900	-- Other	kg	30%	
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.			
8468.1000	- Hand-held blow pipes	kg/u	Free	
8468.2000	- Other gas-operated machinery and apparatus	kg/u	Free	
8468.8000	- Other machinery and apparatus	kg/u	Free	
8468.9000	- Parts	kg	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit of Measure	Duty Rate		Other Tax
84.69	Typewriters other than printers of heading No. 84.71; word-processing machines.				
	- Automatic typewriters and word-processing machines :				
8469.1100	-- Word-processing machines	kg/u	25%		
8469.1200	-- Automatic typewriters	kg/u	25%		
8469.2000	- Other typewriters, electric	kg/u	20%		
8469.3000	- Other typewriters, non-electric	kg/u	25%		
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.				
8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	kg/u	20%		
	- Other electronic calculating machines :				
8470.2100	-- Incorporating a printing device	kg/u	25%		
8470.2900	-- Other	kg/u	25%		
8470.3000	- Other calculating machines	kg/u	25%		
8470.4000	- Accounting machines	kg/u	25%		
8470.5000	- Cash registers	kg/u	25%		
8470.9000	- Other	kg/u	25%		
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.				
8471.1000	- Analogue or hybrid automatic data processing machines	kg/u	15%		

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8471.3000	- 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	kg/u	15%	
	- Other digital automatic data processing machines :			
8471.4100	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	kg/u	15%	
8471.4900	-- Other, presented in the form of systems	kg/u	15%	
8471.5000	- Digital processing units other than those of sub-headings 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	kg/u	15%	
8471.6000	- Input or output units, whether or not containing storage units in the same housing	kg/u	15%	
8471.7000	- Storage units	kg/u	15%	
8471.8000	- Other units of automatic data processing machines	kg/u	15%	
8471.9000	- Other	kg/u	15%	
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
8472.1000	- Duplicating machines	kg/u	25%	
8472.2000	- Addressing machines and address plate embossing machines	kg/u	25%	
8472.3000	- 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	kg/u	25%	
8472.9000	- Other	kg/u	25%	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.			
8473.1000	- Parts and accessories of the machines of heading No. 84.69	kg	15%	
	- Parts and accessories of the machines of heading No. 84.70 :			
8473.2100	-- Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	kg	15%	
8473.2900	-- Other	kg	15%	
8473.3000	- Parts and accessories of the machines of heading No. 84.71	kg	15%	
8473.4000	- Parts and accessories of the machines of heading No. 84.72	kg	15%	
8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	kg	15%	
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.			
8474.1000	- Sorting, screening, separating or washing machines	kg/u	Free	
8474.2000	- Crushing or grinding machines	kg/u	Free	
	- Mixing or kneading machines :			
8474.3100	-- Concrete or mortar mixers	kg/u	Free	
8474.3200	-- Machines for mixing mineral substances with bitumen	kg/u	Free	
8474.3900	-- Other	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8474.8000	- Other machinery	kg/u	Free	
8474.9000	- Parts	kg	Free	
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	kg/u	Free	
	- Machines for manufacturing or hot working glass or glassware :			
8475.2100	-- Machines for making optical fibres and preforms thereof	kg/u	Free	
8475.2900	-- Other	kg/u	Free	
8475.9000	- Parts	kg	Free	
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
	- Automatic beverage-vending machines :			
8476.2100	-- Incorporating heating or refrigerating devices	kg/u	25%	
8476.2900	-- Other	kg/u	25%	
	- Other machines :			
8476.8100	-- Incorporating heating or refrigerating devices	kg/u	25%	
8476.8900	-- Other	kg/u	25%	
8476.9000	- Parts	kg	25%	
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.			
8477.1000	- Injection-moulding machines	kg/u	Free	
8477.2000	- Extruders	kg/u	Free	
8477.3000	- Blow moulding machines	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8477.4000	- Vacuum moulding machines and other thermoforming machines	kg/u	Free	
	- Other machinery for moulding or otherwise forming :			
8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	kg/u	Free	
8477.5900	-- Other	kg/u	Free	
8477.8000	- Other machinery	kg/u	Free	
8477.9000	- Parts	kg	Free	
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.1000	- Machinery	kg/u	Free	
8478.9000	- Parts	kg	Free	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.1000	- Machinery for public works, building or the like	kg/u	Free	
8479.2000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	kg/u	Free	
8479.3000	- 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	kg/u	Free	
8479.4000	- Rope or cable-making machines	kg/u	Free	
8479.5000	- Industrial robots, not elsewhere specified or included	kg/u	Free	
8479.6000	- Evaporative air coolers	kg/u	Free	
	- Other machines and mechanical appliances :			
8479.8100	-- For treating metal, including electric wire coil-winders	kg/u	Free	
8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	kg/u	Free	

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate
8479.8900	-- Other	kg/u	Free
8479.9000	- Parts	kg	Free
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
8480.1000	- Moulding boxes for metal foundry	kg	Free
8480.2000	- Mould bases	kg	Free
8480.3000	- Moulding patterns	kg	Free
	- Moulds for metal or metal carbides :		
8480.4100	-- Injection or compression types	kg	Free
8480.4900	-- Other	kg	Free
8480.5000	- Moulds for glass	kg	Free
8480.6000	- Moulds for mineral materials	kg	Free
	- Moulds for rubber or plastics :		
8480.7100	-- Injection or compression types	kg	Free
8480.7900	-- Other	kg	Free
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
8481.1000	- Pressure-reducing valves	kg	25%
8481.2000	- Valves for oleohydraulic or pneumatic transmissions	kg	25%
8481.3000	- Check valves	kg	25%
8481.4000	- Safety or relief valves	kg	25%
8481.8000	- Other appliances	kg	25%
8481.9000	- Parts	kg	25%

SECTION XVI

Chapter 84

Tariff Item	Description	Unit/Qty	Duty Rate	Other
84.82	Ball or roller bearings.			
8482.1000	- Ball bearings	kg/u	25%	
8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	kg/u	25%	
8482.3000	- Spherical roller bearings	kg/u	25%	
8482.4000	- Needle roller bearings	kg/u	25%	
8482.5000	- Other cylindrical roller bearings	kg/u	25%	
8482.8000	- Other, including combined ball/roller bearings	kg/u	25%	
	- Parts :			
8482.9100	-- Balls, needles and rollers	kg	25%	
8482.9900	-- Other	kg	25%	
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).			
8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	kg/u	25%	
8483.2000	- Bearing housings, incorporating ball or roller bearings	kg/u	25%	
8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	kg/u	25%	
8483.4000	- 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	kg/u	25%	
8483.5000	- Flywheels and pulleys, including pulley blocks	kg/u	25%	
8483.6000	- Clutches and shaft couplings (including universal joints)	kg/u	25%	
8483.9000	- Parts	kg	25%	

SECTION XVI

Chapter 84
Equipment and Deck Machinery

Tariff Item	Description	Unit/Qty	Duty Rate	Other	Other
8484.1000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in packages or similar packings; mechanical seals and practical seals	kg	25%		
8484.2000	- Mechanical seals	kg	25%		
8484.9000	- Other	kg	25%		
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter				
8485.1000	- Ships' or boats' propellers and blades therefor	kg	25%		
8485.9000	- Other	kg	25%		

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. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

SECTION XVI

Chapter 85

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 semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic 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 the Nomenclature which might cover them by reference to, in particular, their function.

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

Tariff Item	Description	Unit/Qty	Duty Rate	Other
85.01	Electric motors and generators (excluding generating sets).			
8501.1000	- Motors of an output not exceeding 37.5 W	kg/u	Free	
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	kg/u	Free	
	- Other DC motors; DC generators :			
8501.3100	-- Of an output not exceeding 750 W	kg/u	Free	
8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	kg/u	Free	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other
8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	kg/u	Free	
8501.3400	-- Of an output exceeding 375 kW	kg/u	Free	
8501.4000	- Other AC motors, single-phase	kg/u	Free	
	- Other AC motors, multi-phase :			
8501.5100	-- Of an output not exceeding 750 W	kg/u	Free	
8501.5200	-- Of an output exceeding 750 W but not exceeding 75 kW	kg/u	Free	
8501.5300	-- Of an output exceeding 75 kW	kg/u	Free	
	- AC generators (alternators) :			
8501.6100	-- Of an output not exceeding 75 kVA	kg/u	Free	
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	kg/u	Free	
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	kg/u	Free	
8501.6400	-- Of an output exceeding 750 kVA	kg/u	Free	
85.02	Electric generating sets and rotary converters.			
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :			
8502.1100	-- Of an output not exceeding 75 kVA	kg/u	Free	
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	kg/u	Free	
8502.1300	-- Of an output exceeding 375 kVA	kg/u	Free	
8502.2000	- Generating sets with spark-ignition internal combustion piston engines	kg/u	Free	
	- Other generating sets :			
8502.3100	-- Wind-powered	kg/u	Free	
8502.3900	-- Other	kg/u	Free	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8502.4000	- Electric rotary converters	kg/u	Free	
8503.0000	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	kg	Free	
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.1000	- Ballasts for discharge lamps or tubes	kg/u	Free	
	- Liquid dielectric transformers :			
8504.2100	-- Having a power handling capacity not exceeding 650 kVA	kg/u	Free	
8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	kg/u	Free	
8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	kg/u	Free	
	- Other transformers :			
8504.3100	-- Having a power handling capacity not exceeding 1 kVA	kg/u	Free	
8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	kg/u	Free	
8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	kg/u	Free	
8504.3400	-- Having a power handling capacity exceeding 500 kVA	kg/u	Free	
8504.4000	- Static converters	kg/u	Free	
8504.5000	- Other inductors	kg/u	Free	
8504.9000	- Parts	kg	Free	
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :			

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate		Other Tax
8505.1100	-- Of metal	kg/u	25%		
8505.1900	-- Other	kg/u	25%		
8505.2000	- Electro-magnetic couplings, clutches and brakes	kg/u	25%		
8505.3000	- Electro-magnetic lifting heads	kg/u	25%		
8505.9000	- Other, including parts	kg/u	25%		
85.06	Primary cells and primary batteries.				
8506.1000	- Manganese dioxide	kg/u	15%		
8506.3000	- Mercuric oxide	kg/u	15%		
8506.4000	- Silver oxide	kg/u	15%		
8506.5000	- Lithium	kg/u	15%		
8506.6000	- Air-zinc	kg/u	15%		
8506.8000	- Other	kg/u	15%		
8506.9000	- Parts	kg	15%		
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).				
8507.1000	- Lead-acid, of a kind used for starting piston engines	kg/u	25%		
8507.2000	- Other lead-acid accumulators	kg/u	25%		
8507.3000	- Nickel-cadmium	kg/u	25%		
8507.4000	- Nickel-iron	kg/u	25%		
8507.8000	- Other accumulators	kg/u	25%		
8507.9000	- Parts	kg	25%		
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.				
8508.1000	- Drills of all kinds	kg/u	25%		
8508.2000	- Saws	kg/u	25%		
8508.8000	- Other tools	kg/u	25%		

SECTION XVI

Chapter 85

Particulars	Description	Unit/Qty	Duty Rate	
8508.9000	- Parts	kg	25%	
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.			
8509.1000	- Vacuum cleaners	kg/u	25%	
8509.2000	- Floor polishers	kg/u	25%	
8509.3000	- Kitchen waste disposers	kg/u	25%	
8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	kg/u	25%	
8509.8000	- Other appliances	kg/u	25%	
8509.9000	- Parts	kg	25%	
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
8510.1000	- Shavers	kg/u	25%	
8510.2000	- Hair clippers	kg/u	25%	
8510.3000	- Hair-removing appliances	kg/u	25%	
8510.9000	- Parts	kg	25%	
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.			
8511.1000	- Sparking plugs	kg/u	25%	
8511.2000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	kg/u	25%	
8511.3000	- Distributors; ignition coils	kg/u	25%	
8511.4000	- Starter motors and dual purpose starter-generators	kg/u	25%	
8511.5000	- Other generators	kg/u	25%	
8511.8000	- Other equipment	kg/u	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other
8511.9000	- Parts	kg	25%	
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.			
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	kg/u	25%	
8512.2000	- Other lighting or visual signalling equipment	kg/u	25%	
8512.3000	- Sound signalling equipment	kg/u	25%	
8512.4000	- Windscreen wipers, defrosters and demisters	kg/u	25%	
8512.9000	- Parts	kg	25%	
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.			
8513.1000	- Lamps	kg/u	25%	
8513.9000	- Parts	kg	25%	
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.			
8514.1000	- Resistance heated furnaces and ovens	kg/u	Free	
8514.2000	- Induction or dielectric furnaces and ovens	kg/u	Free	
8514.3000	- Other furnaces and ovens	kg/u	Free	
8514.4000	- Other induction or dielectric heating equipment	kg/u	Free	
8514.9000	- Parts	kg	Free	
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
	- Brazing or soldering machines and apparatus :			

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other
8515.1100	-- Soldering irons and guns	kg/u	25%	
8515.1900	-- Other	kg/u	25%	
	- Machines and apparatus for resistance welding of metal :			
8515.2100	-- Fully or partly automatic	kg/u	25%	
8515.2900	-- Other	kg/u	25%	
	- Machines and apparatus for arc (including plasma arc) welding of metals :			
8515.3100	-- Fully or partly automatic	kg/u	25%	
8515.3900	-- Other	kg/u	25%	
8515.8000	- Other machines and apparatus	kg/u	25%	
8515.9000	- Parts	kg	25%	
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.			
8516.1000	- Electric instantaneous or storage water heaters and immersion heaters	kg/u	25%	
	- Electric space heating apparatus and electric soil heating apparatus :			
8516.2100	-- Storage heating radiators	kg/u	25%	
8516.2900	-- Other	kg/u	25%	
	- Electro-thermic hair-dressing or hand-drying apparatus :			
8516.3100	-- Hair dryers	kg/u	25%	
8516.3200	-- Other hair-dressing apparatus	kg/u	25%	
8516.3300	-- Hand-drying apparatus	kg/u	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8516.4000	- Electric smoothing irons	kg/u	25%	
8516.5000	- Microwave ovens	kg/u	25%	
8516.6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	kg/u	25%	
	- Other electro-thermic appliances :			
8516.7100	-- Coffee or tea makers	kg/u	25%	
8516.7200	-- Toasters	kg/u	25%	
8516.7900	-- Other	kg/u	25%	
8516.8000	- Electric heating resistors	kg	25%	
8516.9000	- Parts	kg	25%	
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.			
	- Telephone sets; videophones :			
8517.1100	-- Line telephone sets with cordless handsets	kg/u	25%	
8517.1900	-- Other	kg/u	25%	
	- Facsimile machines and teleprinters :			
8517.2100	-- Facsimile machines	kg/u	25%	
8517.2200	-- Teleprinters	kg/u	25%	
8517.3000	- Telephonic or telegraphic switching apparatus	kg/u	25%	
8517.5000	- Other apparatus, for carrier-current line systems or for digital line systems	kg/u	25%	
8517.8000	- Other apparatus	kg/u	25%	
8517.9000	- Parts	kg	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate
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.		
8518.1000	- Microphones and stands therefor	kg/u	25%
8518.2100	- Loudspeakers, whether or not mounted in their enclosures : -- Single loudspeakers, mounted in their enclosures	kg/u	25%
8518.2200	-- Multiple loudspeakers, mounted in the same enclosure	kg/u	25%
8518.2900	-- Other	kg/u	25%
8518.3000	- Headphones, earphones and combined microphone/speaker sets	kg/u	25%
8518.4000	- Audio-frequency electric amplifiers	kg/u	25%
8518.5000	- Electric sound amplifier sets	kg/u	25%
8518.9000	- Parts	kg	25%
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.		
8519.1000	- Coin- or disc-operated record-players - Other record-players :	kg/u	25%
8519.2100	-- Without loudspeaker	kg/u	25%
8519.2900	-- Other	kg/u	25%
8519.3100	- Turntables (record-decks) : -- With automatic record changing mechanism	kg/u	25%
8519.3900	-- Other	kg/u	25%
8519.4000	- Transcribing machines - Other sound reproducing apparatus :	kg/u	25%

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other
8519.9200	-- Pocket-size cassette-players	kg/u	25%	
8519.9300	-- Other, cassette-type	kg/u	25%	
8519.9900	-- Other	kg/u	25%	
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.			
8520.1000	- Dictating machines not capable of operating without an external source of power	kg/u	25%	
8520.2000	- Telephone answering machines	kg/u	25%	
	- Other magnetic tape recorders incorporating sound reproducing apparatus :			
8520.3200	-- Digital audio type	kg/u	25%	
8520.3300	-- Other, cassette-type	kg/u	25%	
8520.3900	-- Other	kg/u	25%	
8520.9000	- Other	kg/u	25%	
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
8521.1000	- Magnetic tape-type	kg/u	25%	
8521.9000	- Other	kg/u	25%	
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21.			
8522.1000	- Pick-up cartridges	kg/u	25%	
8522.9000	- Other	kg/u	25%	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.			
	- Magnetic tapes :			
8523.1100	-- Of a width not exceeding 4 mm	kg/u	25%	

SECTION XVI

Chapter 85

Part/Item	Description	Unit/Qty	Duty Rate	Section Rate	Final Rate
8523.1200	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	kg/u	25%		
8523.1300	-- Of a width exceeding 6.5 mm	kg/u	25%		
8523.2000	- Magnetic discs	kg/u	25%		
8523.3000	- Cards incorporating a magnetic stripe	kg/u	25%		
8523.9000	- Other	kg/u	25%		
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.				
8524.1000	- Gramophone records - Discs for laser reading systems :	kg/u	25%		
8524.3100	-- For reproducing phenomena other than sound or image	kg/u	25%		
8524.3200	-- For reproducing sound only	kg/u	25%		
8524.3900	-- Other	kg/u	25%		
8524.4000	- Magnetic tapes for reproducing phenomena other than sound or image - Other magnetic tapes :	kg/u	25%		
8524.5100	-- Of a width not exceeding 4 mm	kg/u	25%		
8524.5200	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	kg/u	25%		
8524.5300	-- Of a width exceeding 6.5 mm	kg/u	25%		
8524.6000	- Cards incorporating a magnetic stripe - Other :	kg/u	25%		
8524.9100	-- For reproducing phenomena other than sound or image	kg/u	25%		
8524.9900	-- Other	kg/u	25%		

SECTION XVI

Chapter 85

Tariff Item	Description	Unit of Measure	Duty Rate	Other
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.			
8525.1000	- Transmission apparatus	kg/u	10%	
8525.2000	- Transmission apparatus incorporating reception apparatus	kg/u	10%	
8525.3000	- Television cameras	kg/u	35%	
8525.4000	- Still image video cameras and other video camera recorders	kg/u	35%	
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.1000	- Radar apparatus	kg/u	35%	
	- Other :			
8526.9100	-- Radio navigational aid apparatus	kg/u	25%	
8526.9200	-- Radio remote control apparatus	kg/u	25%	
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :			
8527.1200	-- Pocket-size radio cassette-players	kg/u	Free	
8527.1300	-- Other apparatus combined with sound recording or reproducing apparatus	kg/u	Free	
8527.1900	-- Other	kg/u	Free	
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy :			

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Remarks
8527.2100	-- Combined with sound recording or reproducing apparatus	kg/u	Free	
8527.2900	-- Other	kg/u	Free	
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy :			
8527.3100	-- Combined with sound recording or reproducing apparatus	kg/u	Free	
8527.3200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	kg/u	Free	
8527.3900	-- Other	kg/u	Free	
8527.9000	- Other apparatus	kg/u	Free	
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 :			
8528.1200	-- Colour	kg/u	25%	
8528.1300	-- Black and white or other monochrome	kg/u	25%	
	- Video monitors :			
8528.2100	-- Colour	kg/u	25%	
8528.2200	-- Black and white or other monochrome	kg/u	25%	
8528.3000	- Video projectors	kg/u	25%	
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.			
8529.1000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	25%	
8529.9000	- Other	kg	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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. 86.08).			
8530.1000	- Equipment for railways or tramways	kg/u	25%	
8530.8000	- Other equipment	kg/u	25%	
8530.9000	- Parts	kg	25%	
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.			
8531.1000	- Burglar or fire alarms and similar apparatus	kg/u	25%	
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	kg/u	25%	
8531.8000	- Other apparatus	kg/u	25%	
8531.9000	- Parts	kg	25%	
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	25%	
	- Other fixed capacitors :			
8532.2100	-- Tantalum	kg	25%	
8532.2200	-- Aluminium electrolytic	kg	25%	
8532.2300	-- Ceramic dielectric, single layer	kg	25%	
8532.2400	-- Ceramic dielectric, multilayer	kg	25%	
8532.2500	-- Dielectric of paper or plastics	kg	25%	
8532.2900	--- Other	kg	25%	
8532.3000	- Variable or adjustable (pre-set) capacitors	kg	25%	
8532.9000	- Parts	kg	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.1000	- Fixed carbon resistors, composition or film types	kg	25%	
	- Other fixed resistors :			
8533.2100	-- For a power handling capacity not exceeding 20 W	kg	25%	
8533.2900	-- Other	kg	25%	
	- Wirewound variable resistors, including rheostats and potentiometers :			
8533.3100	-- For a power handling capacity not exceeding 20 W	kg	25%	
8533.3900	-- Other	kg	25%	
8533.4000	- Other variable resistors, including rheostats and potentiometers	kg	25%	
8533.9000	- Parts	kg	25%	
8534.0000	Printed circuits.	kg	25%	
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.			
8535.1000	- Fuses	kg	25%	
	- Automatic circuit breakers :			
8535.2100	-- For a voltage of less than 72.5 kV	kg	25%	
8535.2900	-- Other	kg	25%	
8535.3000	- Isolating switches and make-and-break switches	kg	25%	
8535.4000	- Lightning arresters, voltage limiters and surge suppressors	kg	25%	
8535.9000	- Other	kg	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit Q.	Duty Rate	Other
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.			
8536.1000	- Fuses	kg	25%	
8536.2000	- Automatic circuit breakers	kg	25%	
8536.3000	- Other apparatus for protecting electrical circuits	kg	25%	
	- Relays :			
8536.4100	-- For a voltage not exceeding 60 V	kg	25%	
8536.4900	-- Other	kg	25%	
8536.5000	- Other switches	kg	25%	
	- Lamp-holders, plugs and sockets :			
8536.6100	-- Lamp-holders	kg	25%	
8536.6900	-- Other	kg	25%	
8536.9000	- Other apparatus	kg	25%	
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.			
8537.1000	- For a voltage not exceeding 1,000 V	kg	25%	
8537.2000	- For a voltage exceeding 1,000 V	kg	25%	
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.			
8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	kg	25%	
8538.9000	- Other	kg	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate		
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.				
8539.1000	- Sealed beam lamp units	kg/u	25%		
	- Other filament lamps, excluding ultra-violet or infra-red lamps :				
8539.2100	-- Tungsten halogen	kg/u	25%		
8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	kg/u	25%		
8539.2900	-- Other	kg/u	25%		
	- Discharge lamps, other than ultra-violet lamps :				
8539.3100	-- Fluorescent, hot cathode	kg/u	25%		
8539.3200	-- Mercury or sodium vapour lamps; metal halide lamps	kg/u	25%		
8539.3900	-- Other	kg/u	25%		
	- Ultra-violet or infra-red lamps; arc-lamps :				
8539.4100	-- Arc-lamps	kg/u	25%		
8539.4900	-- Other	kg/u	25%		
8539.9000	- Parts	kg	25%		
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 :				
8540.1100	-- Colour	kg/u	35%		
8540.1200	-- Black and white or other monochrome	kg/u	35%		
8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	kg/u	25%		

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8540.4000	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	kg/u	25%	
8540.5000	- Data/graphic display tubes, black and white or other monochrome	kg/u	25%	
8540.6000	- Other cathode-ray tubes	kg/u	25%	
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons, excluding grid-controlled tubes :			
8540.7100	-- Magnetrons	kg/u	25%	
8540.7200	-- Klystrons	kg/u	25%	
8540.7900	-- Other	kg/u	25%	
	- Other valves and tubes :			
8540.8100	-- Receiver or amplifier valves and tubes	kg/u	25%	
8540.8900	-- Other	kg/u	25%	
	- Parts :			
8540.9100	-- Of cathode-ray tubes	kg/u	25%	
8540.9900	-- Other	kg/u	25%	
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.1000	- Diodes, other than photosensitive or light emitting diodes	kg/u	25%	
	- Transistors, other than photosensitive transistors :			
8541.2100	-- With a dissipation rate of less than 1 W	kg/u	25%	
8541.2900	-- Other	kg/u	25%	
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	kg/u	25%	

EVALUATION PAR MATIÈRE / SUBJECT GRADES
 Très Satisfaisant
 Satisfaisant
 Moyen
 Insuffisant
 Très Insuffisant
 Excellent
 Bon
 Moyen
 Faible
 Très Faible
 Excellent
 Bon
 Moyen
 Faible
 Très Faible

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels: light emitting diodes	kg/u	25%	
8541.5000	- Other semiconductor devices	kg/u	25%	
8541.6000	- Mounted piezo-electric crystals	kg/u	25%	
8541.9000	- Parts	kg	25%	
85.42	Electronic integrated circuits and microassemblies.			
	- Monolithic digital integrated circuits :			
8542.1200	-- Cards incorporating an electronic integrated circuit ("smart" cards)	kg/u	25%	
8542.1300	-- Metal oxide semiconductors (MOS technology)	kg/u	25%	
8542.1400	-- Circuits obtained by bipolar technology	kg/u	25%	
8542.1900	-- Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	kg/u	25%	
8542.3000	- Other monolithic integrated circuits	kg/u	25%	
8542.4000	- Hybrid integrated circuits	kg/u	25%	
8542.5000	- Electronic microassemblies	kg/u	25%	
8542.9000	- Parts	kg	25%	
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
	- Particle accelerators :			
8543.1100	-- Ion implanters for doping semiconductor materials	kg/u	25%	
8543.1900	-- Other	kg/u	25%	
8543.2000	- Signal generators	kg/u	25%	
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	kg/u	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8543.4000	- Electric fence energisers	kg/u	25%	
	- Other machines and apparatus :			
8543.8100	-- Proximity cards and tags	kg/u	25%	
8543.8900	-- Other	kg/u	25%	
8543.9000	- Parts	kg	25%	
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 :			
8544.1100	-- Of copper	kg	25%	
8544.1900	-- Other	kg	25%	
8544.2000	- Co-axial cable and other co-axial electric conductors	kg	25%	
8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	25%	
	- Other electric conductors, for a voltage not exceeding 80 V :			
8544.4100	-- Fitted with connectors	kg	25%	
8544.4900	-- Other	kg	25%	
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V :			
8544.5100	-- Fitted with connectors	kg	25%	
8544.5900	-- Other	kg	25%	
8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	kg	25%	
8544.7000	- Optical fibre cables	kg	25%	

SECTION XVI

Chapter 85

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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 :			
8545.1100	-- Of a kind used for furnaces	kg	25%	
8545.1900	-- Other	kg	25%	
8545.2000	- Brushes	kg	25%	
8545.9000	- Other	kg	25%	
85.46	Electrical insulators of any material.			
8546.1000	- Of glass	kg	25%	
8546.2000	- Of ceramics	kg	25%	
8546.9000	- Other	kg	25%	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
8547.1000	- Insulating fittings of ceramics	kg	25%	
8547.2000	- Insulating fittings of plastics	kg	25%	
8547.9000	- Other	kg	25%	
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	25%	
8548.9000	- Other	kg	25%	

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 expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 40.16);
 - (b) Parts of general use, as defined in 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);

SECTION XVII

- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 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;

SECTION XVII

Chapter 86

- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	Description	Unit	Rate
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.		
8601.1000	- Powered from an external source of electricity	kg/u	15%
8601.2000	- Powered by electric accumulators	kg/u	15%
86.02	Other rail locomotives; locomotive tenders.		
8602.1000	- Diesel-electric locomotives	kg/u	15%
8602.9000	- Other	kg/u	15%
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.		
8603.1000	- Powered from an external source of electricity	kg/u	15%
8603.9000	- Other	kg/u	15%
8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	kg/u	15%
8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	kg/u	15%
86.06	Railway or tramway goods vans and wagons, not self-propelled.		
8606.1000	- Tank wagons and the like	kg/u	15%
8606.2000	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10	kg/u	15%
8606.3000	- Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	kg/u	15%

SECTION XVII

Chapter 86

Tariff Item	Description	Unit/Qty	Duty Rate	Other
	- Other :			
8606.9100	-- Covered and closed	kg/u	15%	
8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm	kg/u	15%	
8606.9900	-- Other	kg/u	15%	
86.07	Parts of railway or tramway locomotives or rolling-stock.			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof :			
8607.1100	-- Driving bogies and bissel-bogies	kg	15%	
8607.1200	-- Other bogies and bissel-bogies	kg	15%	
8607.1900	-- Other, including parts	kg	15%	
	- Brakes and parts thereof :			
8607.2100	-- Air brakes and parts thereof	kg	15%	
8607.2900	-- Other	kg	15%	
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	kg	15%	
	- Other :			
8607.9100	-- Of locomotives	kg	15%	
8607.9900	-- Other	kg	15%	
8608.0000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	kg	15%	
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	kg/u	15%	

SECTION XVII

Chapter 87

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

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 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.

Tariff Item	Description	Unit/Qty	Duty Rate		
87.01	Tractors (other than tractors of heading No. 87.09).				
8701.1000	- Pedestrian controlled tractors	kg/u	5%		
8701.2000	- Road tractors for semi-trailers	kg/u	5%		
8701.3000	- Track-laying tractors	kg/u	5%		
8701.9000	- Other	kg/u	5%		
87.02	Motor vehicles for the transport of ten or more persons, including the driver.				
8702.1000	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	kg/u	25%		
8702.9000	- Other	kg/u	25%		
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.				
8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	kg/u	50%		

SECTION XVII

Chapter 87

Tariff item	Description	Unit/Qty	Duty Rate	Other Duty
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
8703.2100	-- Of a cylinder capacity not exceeding 1,000 cc	kg/u	25%	
8703.2200	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	kg/u	35%	
8703.2300	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	kg/u	45%	
8703.2400	-- Of a cylinder capacity exceeding 3,000 cc	kg/u	55%	
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
8703.3100	-- Of a cylinder capacity not exceeding 1,500 cc	kg/u	35%	
8703.3200	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	kg/u	45%	
8703.3300	-- Of a cylinder capacity exceeding 2,500 cc	kg/u	55%	
8703.9000	- Other	kg/u	55%	
87.04	Motor vehicles for the transport of goods.			
8704.1000	- Dumpers designed for off-highway use	kg/u	15%	
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
8704.2100	-- g.v.w. not exceeding 5 tonnes	kg/u	15%	
8704.2200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	kg/u	15%	
8704.2300	-- g.v.w. exceeding 20 tonnes	kg/u	15%	
	- Other, with spark-ignition internal combustion piston engine :			
8704.3100	-- g.v.w. not exceeding 5 tonnes	kg/u	15%	
8704.3200	-- g.v.w. exceeding 5 tonnes	kg/u	15%	
8704.9000	- Other	kg/u	15%	

SECTION XVII

Chapter 87

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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).			
8705.1000	- Crane lorries	kg/u	15%	
8705.2000	- Mobile drilling derricks	kg/u	15%	
8705.3000	- Fire fighting vehicles	kg/u	15%	
8705.4000	- Concrete-mixer lorries	kg/u	15%	
8705.9000	- Other	kg/u	15%	
8706.0000	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.	kg/u	15%	
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.			
8707.1000	- For the vehicles of heading No. 87.03	kg/u	15%	
8707.9000	- Other	kg/u	15%	
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.			
8708.1000	- Bumpers and parts thereof	kg	15%	
	- Other parts and accessories of bodies (including cabs):			
8708.2100	-- Safety seat belts	kg	15%	
8708.2900	-- Other	kg	15%	
	- Brakes and servo-brakes and parts thereof:			
8708.3100	-- Mounted brake linings	kg	15%	
8708.3900	-- Other	kg	15%	
8708.4000	- Gear boxes	kg	15%	
8708.5000	- Drive-axles with differential, whether or not provided with other transmission components	kg	15%	

SECTION XVII

Chapter 87

Paraf Item	Description	Unit	Duty Rate	Other
8708.6000	- Non-driving axles and parts thereof	kg	15%	
8708.7000	- Road wheels and parts and accessories thereof	kg	15%	
8708.8000	- Suspension shock-absorbers	kg	15%	
	- Other parts and accessories :			
8708.9100	-- Radiators	kg	15%	
8708.9200	-- Silencers and exhaust pipes	kg	15%	
8708.9300	-- Clutches and parts thereof	kg	15%	
8708.9400	-- Steering wheels, steering columns and steering boxes	kg	15%	
8708.9900	-- Other	kg	15%	
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 :			
8709.1100	-- Electrical	kg/u	15%	
8709.1900	-- Other	kg/u	15%	
8709.9000	- Parts	kg	15%	
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	kg/u	15%	
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	kg/u	15%	
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	kg/u	15%	

SECTION XVII

Chapter 87

Tariff Item	Description	Unit/Qty	Duty Rate		Other
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	kg/u	20%		
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	kg/u	20%		
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	kg/u	20%		
8711.9000	- Other	kg/u	20%		
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	kg/u	Free		
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.				
8713.1000	- Not mechanically propelled	kg/u	Free		
8713.9000	- Other	kg/u	Free		
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.				
	- Of motorcycles (including mopeds):				
8714.1100	-- Saddles	kg	20%		
8714.1900	-- Other	kg	20%		
8714.2000	- Of invalid carriages	kg	Free		
	- Other:				
8714.9100	-- Frames and forks, and parts thereof	kg	Free		
8714.9200	-- Wheel rims and spokes	kg	Free		
8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg	Free		
8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	Free		
8714.9500	-- Saddles	kg/u	Free		
8714.9600	-- Pedals and crank-gear, and parts thereof	kg	Free		

SECTION XVII

Chapter 87

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8714.9900	-- Other	kg	Free	
8715.0000	Baby carriages and parts thereof.	kg	20%	
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	kg/u	15%	
8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	kg/u	15%	
	- Other trailers and semi-trailers for the transport of goods :			
8716.3100	-- Tanker trailers and tanker semi-trailers	kg/u	15%	
8716.3900	-- Other	kg/u	15%	
8716.4000	- Other trailers and semi-trailers	kg/u	15%	
8716.8000	- Other vehicles	kg/u	15%	
8716.9000	- Parts	kg	15%	

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

- 1.- For the purposes of subheadings Nos. 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.			
8801.1000	- Gliders and hang gliders	kg/u	Free	
8801.9000	- Other	kg/u	Free	
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
	- Helicopters :			
8802.1100	-- Of an unladen weight not exceeding 2,000 kg	kg/u	Free	
8802.1200	-- Of an unladen weight exceeding 2,000 kg	kg/u	Free	
8802.2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	kg/u	Free	
8802.3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	kg/u	Free	
8802.4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	kg/u	Free	
8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	kg/u	Free	
88.03	Parts of goods of heading No. 88.01 or 88.02.			
8803.1000	- Propellers and rotors and parts thereof	kg	Free	
8803.2000	- Under-carriages and parts thereof	kg	Free	

SECTION XVII

Chapter 88

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
8803.3000	- Other parts of aeroplanes or helicopters	kg	Free	
8803.9000	- Other	kg	Free	
8804.0000	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto.	kg	Free	
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.1000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	Free	
8805.2000	- Ground flying trainers and parts thereof	kg	Free	

SECTION XVII

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.

Tariff Item	Description	Unit/Qt	Duty Rate	Other
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	kg/u	Free	
8901.2000	- Tankers	kg/u	Free	
8901.3000	- Refrigerated vessels, other than those of subheading No. 8901.20	kg/u	Free	
8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	kg/u	Free	
8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	kg/u	Free	
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.1000	- Inflatable	kg/u	30%	
	- Other :			
8903.9100	-- Sailboats, with or without auxiliary motor	kg/u	25%	
8903.9200	-- Motorboats, other than outboard motorboats	kg/u	40%	
8903.9900	- Other	kg/u	30%	
8904.0000	Tugs and pusher craft.	kg/u	Free	

SECTION XVII

Chapter 89

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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.			
8905.1000	- Dredgers	kg/u	25%	
8905.2000	- Floating or submersible drilling or production platforms	kg/u	25%	
8905.9000	- Other	kg/u	25%	
8906.0000	Other vessels, including warships and lifeboats other than rowing boats.	kg/u	Free	
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.1000	- Inflatable rafts	kg/u	25%	
8907.9000	- Other	kg/u	25%	
8908.0000	Vessels and other floating structures for breaking up.	kg/u	25%	

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 71);
- (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;

SECTION XVIII

Chapter 90

- (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.
-

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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.			
9001.1000	- Optical fibres, optical fibre bundles and cables	kg	25%	
9001.2000	- Sheets and plates of polarising material	kg	25%	
9001.3000	- Contact lenses	kg/u	Free	
9001.4000	- Spectacle lenses of glass	kg/u	Free	
9001.5000	- Spectacle lenses of other materials	kg/u	Free	
9001.9000	- Other	kg	25%	
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 :			
9002.1100	-- For cameras, projectors or photographic enlargers or reducers	kg	25%	
9002.1900	-- Other	kg	25%	
9002.2000	- Filters	kg	25%	
9002.9000	- Other	kg	25%	
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			
	- Frames and mountings :			
9003.1100	-- Of plastics	kg/u	Free	
9003.1900	-- Of other materials	kg/u	Free	
9003.9000	- Parts	kg	Free	
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.1000	- Sunglasses	kg/u	25%	

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9004.9000	- Other	kg/u	25%	
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.1000	- Binoculars	kg/u	25%	
9005.8000	- Other instruments	kg/u	25%	
9005.9000	- Parts and accessories (including mountings)	kg	25%	
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.			
9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	kg/u	25%	
9006.2000	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	kg/u	25%	
9006.3000	- 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	kg/u	35%	
9006.4000	- Instant print cameras	kg/u	35%	
	- Other cameras :			
9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	kg/u	35%	
9006.5200	-- Other, for roll film of a width less than 35 mm	kg/u	35%	
9006.5300	-- Other, for roll film of a width of 35 mm	kg/u	35%	
9006.5900	-- Other	kg/u	35%	
	- Photographic flashlight apparatus and flashbulbs :			
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	kg/u	35%	
9006.6200	-- Flashbulbs, flashcubes and the like	kg/u	35%	

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9006.6900	-- Other	kg/u	35%	
	- Parts and accessories :			
9006.9100	-- For cameras	kg	35%	
9006.9900	-- Other	kg	35%	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
	- Cameras :			
9007.1100	-- For film of less than 16 mm width or for double-8 mm film	kg/u	25%	
9007.1900	-- Other	kg/u	25%	
9007.2000	- Projectors	kg/u	25%	
	- Parts and accessories :			
9007.9100	-- For cameras	kg	25%	
9007.9200	-- For projectors	kg	25%	
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.1000	- Slide projectors	kg/u	35%	
9008.2000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	kg/u	35%	
9008.3000	- Other image projectors	kg/u	35%	
9008.4000	- Photographic (other than cinematographic) enlargers and reducers	kg/u	35%	
9008.9000	- Parts and accessories	kg	35%	
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.			
	- Electrostatic photo-copying apparatus :			

SECTION XVIII

Chapter 90

Tarif Item	Description	Unit/Qty	Duty Rate	Other
9009.1100	-- Operating by reproducing the original image directly onto the copy (direct process)	kg/u	35%	
9009.1200	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	kg/u	35%	
	- Other photo-copying apparatus :			
9009.2100	-- Incorporating an optical system	kg/u	35%	
9009.2200	-- Of the contact type	kg/u	35%	
9009.3000	- Thermo-copying apparatus	kg/u	35%	
9009.9000	- Parts and accessories	kg	35%	
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.1000	- 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	kg/u	35%	
	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials :			
9010.4100	-- Direct write-on-wafer apparatus	kg/u	35%	
9010.4200	-- Step and repeat aligners	kg/u	35%	
9010.4900	-- Other	kg/u	35%	
9010.5000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	kg/u	35%	
9010.6000	- Projection screens	kg/u	35%	
9010.9000	- Parts and accessories	kg	35%	
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9011.1000	- Stereoscopic microscopes	kg/u	Free	
9011.2000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	kg/u	Free	
9011.8000	- Other microscopes	kg/u	Free	
9011.9000	- Parts and accessories	kg	Free	
90.12	Microscopes other than optical microscopes; diffraction apparatus.			
9012.1000	- Microscopes other than optical microscopes and diffraction apparatus	kg/u	Free	
9012.9000	- Parts and accessories	kg	Free	
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	kg/u	25%	
9013.2000	- Lasers, other than laser diodes	kg/u	25%	
9013.8000	- Other devices, appliances and instruments	kg/u	25%	
9013.9000	- Parts and accessories	kg	25%	
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.1000	- Direction finding compasses	kg/u	Free	
9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	kg/u	Free	
9014.8000	- Other instruments and appliances	kg/u	Free	
9014.9000	- Parts and accessories	kg	Free	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate		Other
9015.1000	- Rangefinders	kg/u	Free		
9015.2000	- Theodolites and tacheometers	kg/u	Free		
9015.3000	- Levels	kg/u	Free		
9015.4000	- Photogrammetrical surveying instruments and appliances	kg	Free		
9015.8000	- Other instruments and appliances	kg/u	Free		
9015.9000	- Parts and accessories	kg	Free		
9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights.	kg	= 25%		
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.				
9017.1000	- Drafting tables and machines, whether or not automatic	kg/u	Free		
9017.2000	- Other drawing, marking-out or mathematical calculating instruments	kg/u	Free		
9017.3000	- Micrometers, callipers and gauges	kg/u	Free		
9017.8000	- Other instruments	kg/u	Free		
9017.9000	- Parts and accessories	kg	Free		
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.				
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):				
9018.1100	-- Electro-cardiographs	kg/u	Free		
9018.1200	-- Ultrasonic scanning apparatus	kg/u	Free		
9018.1300	-- Magnetic resonance imaging apparatus	kg/u	Free		

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate		Other Tax
9018.1400	-- Scintigraphic apparatus	kg/u	Free		
9018.1900	-- Other	kg/u	Free		
9018.2000	- Ultra-violet or infra-red ray apparatus	kg	Free		
	- Syringes, needles, catheters, cannulae and the like :				
9018.3100	-- Syringes, with or without needles	kg/u	Free		
9018.3200	-- Tubular metal needles and needles for sutures	kg	Free		
9018.3900	-- Other	kg/u	Free		
	- Other instruments and appliances, used in dental sciences :				
9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	Free		
9018.4900	-- Other	kg/u	Free		
9018.5000	- Other ophthalmic instruments and appliances	kg	Free		
9018.9000	- Other instruments and appliances	kg/u	Free		
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	Free		
9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Free		
9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	Free		

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit (U)	Duty Rate
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 :		
9021.1100	-- Artificial joints	kg	Free
9021.1900	-- Other	kg	Free
	- Artificial teeth and dental fittings :		
9021.2100	-- Artificial teeth	kg	Free
9021.2900	-- Other	kg	Free
9021.3000	- Other artificial parts of the body	kg	Free
9021.4000	- Hearing aids, excluding parts and accessories	kg/u	Free
9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	kg/u	Free
9021.9000	- Other	kg	Free
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :		
9022.1200	-- Computed tomography apparatus	kg/u	Free
9022.1300	-- Other, for dental uses	kg/u	Free
9022.1400	-- Other, for medical, surgical or veterinary uses	kg/u	Free
9022.1900	-- For other uses	kg/u	Free

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qt.	Duty Rate	Other
	- 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 :			
9022.2100	-- For medical, surgical, dental or veterinary uses	kg/u	Free	
9022.2900	-- For other uses	kg/u	Free	
9022.3000	- X-ray tubes	kg/u	Free	
9022.9000	- Other, including parts and accessories	kg	Free	
9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	Free	
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.1000	- Machines and appliances for testing metals	kg/u	Free	
9024.8000	- Other machines and appliances	kg/u	Free	
9024.9000	- Parts and accessories	kg	Free	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
	- Thermometers and pyrometers, not combined with other instruments :			
9025.1100	-- Liquid-filled, for direct reading	kg/u	Free	
9025.1900	-- Other	kg/u	Free	
9025.8000	- Other instruments	kg/u	Free	
9025.9000	- Parts and accessories	kg	Free	

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
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.			
9026.1000	- For measuring or checking the flow or level of liquids	kg/u	25%	
9026.2000	- For measuring or checking pressure	kg/u	25%	
9026.8000	- Other instruments or apparatus	kg/u	25%	
9026.9000	- Parts and accessories	kg	25%	
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.			
9027.1000	- Gas or smoke analysis apparatus	kg/u	Free	
9027.2000	- Chromatographs and electrophoresis instruments	kg/u	Free	
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	kg/u	Free	
9027.4000	- Exposure meters	kg/u	Free	
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	kg/u	Free	
9027.8000	- Other instruments and apparatus	kg/u	Free	
9027.9000	- Microtomes; parts and accessories	kg	Free	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.1000	- Gas meters	kg/u	25%	
9028.2000	- Liquid meters	kg/u	25%	
9028.3000	- Electricity meters	kg/u	25%	

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate	Other
9028.9000	- Parts and accessories	kg	25%	
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.			
9029.1000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	kg/u	25%	
9029.2000	- Speed indicators and tachometers; stroboscopes	kg/u	25%	
9029.9000	- Parts and accessories	kg	25%	
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.			
9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	kg/u	Free	
9030.2000	- Cathode-ray oscilloscopes and cathode-ray oscillographs - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :	kg/u	Free	
9030.3100	-- Multimeters	kg/u	Free	
9030.3900	-- Other	kg/u	Free	
9030.4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) - Other instruments and apparatus :	kg/u	Free	
9030.8200	-- For measuring or checking semiconductor wafers or devices	kg/u	Free	
9030.8300	-- Other, with a recording device	kg/u	Free	
9030.8900	-- Other	kg/u	Free	
9030.9000	- Parts and accessories	kg	Free	

SECTION XVIII

Chapter 90

Tariff Item	Description	Unit/Qty	Duty Rate	Other
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
9031.1000	- Machines for balancing mechanical parts	kg/u	25%	
9031.2000	- Test benches	kg/u	25%	
9031.3000	- Profile projectors	kg/u	25%	
	- Other optical instruments and appliances :			
9031.4100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	kg/u	25%	
9031.4900	-- Other	kg/u	25%	
9031.8000	- Other instruments, appliances and machines	kg/u	25%	
9031.9000	- Parts and accessories	kg	25%	
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.1000	- Thermostats	kg/u	25%	
9032.2000	- Manostats	kg/u	25%	
	- Other instruments and apparatus :			
9032.8100	-- Hydraulic or pneumatic	kg/u	25%	
9032.8900	-- Other	kg/u	25%	
9032.9000	- Parts and accessories	kg	25%	
9033.0000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	25%	

SECTION XVIII

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 in 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 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.
-

SECTION XVIII

Chapter 91

Tariff Item	Description	Unit/Qty	Duty Rate		Other
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 :				
9101.1100	-- With mechanical display only	kg/u	25%		
9101.1200	-- With opto-electronic display only	kg/u	25%		
9101.1900	-- Other	kg/u	25%		
	- Other wrist-watches, whether or not incorporating a stop-watch facility :				
9101.2100	-- With automatic winding	kg/u	25%		
9101.2900	-- Other	kg/u	25%		
	- Other :				
9101.9100	-- Electrically operated	kg/u	25%		
9101.9900	-- Other	kg/u	25%		
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 :				
9102.1100	-- With mechanical display only	kg/u	25%		
9102.1200	-- With opto-electronic display only	kg/u	25%		
9102.1900	-- Other	kg/u	25%		
	- Other wrist-watches, whether or not incorporating a stop-watch facility :				
9102.2100	-- With automatic winding	kg/u	25%		
9102.2900	-- Other	kg/u	25%		
	- Other :				
9102.9100	-- Electrically operated	kg/u	25%		

SECTION XVIII

Chapter 91

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9102.9900	- Other	kg/u	25%	
91.03	Clocks with watch movements, excluding clocks of heading No. 91.04.			
9103.1000	- Electrically operated	kg/u	25%	
9103.9000	- Other	kg/u	25%	
9104.0000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	kg/u	25%	
91.05	Other clocks.			
	- Alarm clocks :			
9105.1100	-- Electrically operated	kg/u	25%	
9105.1900	-- Other	kg/u	25%	
	- Wall clocks :			
9105.2100	-- Electrically operated	kg/u	25%	
9105.2900	-- Other	kg/u	25%	
	- Other :			
9105.9100	-- Electrically operated	kg/u	25%	
9105.9900	-- Other	kg/u	25%	
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).			
9106.1000	- Time-registers; time-recorders	kg/u	30%	
9106.2000	- Parking meters	kg/u	30%	
9106.9000	- Other	kg/u	30%	
9107.0000	Time switches with clock or watch movement or with synchronous motor.	kg/u	30%	
91.08	Watch movements, complete and assembled.			
	- Electrically operated :			

SECTION XVIII

Chapter 91

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	kg/u	30%	
9108.1200	-- With opto-electronic display only	kg/u	30%	
9108.1900	-- Other	kg/u	30%	
9108.2000	- With automatic winding	kg/u	30%	
	- Other :			
9108.9100	-- Measuring 33.8 mm or less	kg/u	30%	
9108.9900	-- Other	kg/u	30%	
91.09	Clock movements, complete and assembled.			
	- Electrically operated :			
9109.1100	-- Of alarm clocks	kg/u	30%	
9109.1900	-- Other	kg/u	30%	
9109.9000	- Other	kg/u	30%	
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 :			
9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	kg/u	30%	
9110.1200	-- Incomplete movements, assembled	kg	30%	
9110.1900	-- Rough movements	kg	30%	
9110.9000	- Other	kg	30%	
91.11	Watch cases and parts thereof.			
9111.1000	- Cases of precious metal or of metal clad with precious metal	kg/u	30%	
9111.2000	- Cases of base metal, whether or not gold- or silver-plated	kg/u	30%	

SECTION XVIII

Chapter 91

Tariff Item	Description	Unit/Qty	Duty Rate		Other Tax
9111.8000	- Other cases	kg/u	30%		
9111.9000	- Parts	kg	30%		
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
9112.1000	- Cases of metal	kg/u	30%		
9112.8000	- Other cases	kg/u	30%		
9112.9000	- Parts	kg	30%		
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.				
9113.1000	- Of precious metal or of metal clad with precious metal	kg	30%		
9113.2000	- Of base metal, whether or not gold- or silver-plated	kg	30%		
9113.9000	- Other	kg	30%		
91.14	Other clock or watch parts.				
9114.1000	- Springs, including hair-springs	kg	30%		
9114.2000	- Jewels	kg	30%		
9114.3000	- Dials	kg	30%		
9114.4000	- Plates and bridges	kg	30%		
9114.9000	- Other	kg	30%		

SECTION XVIII

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.

Tariff Item	Description	Unit/Qty	Duty Rate	Other
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.1000	- Upright pianos	kg/u	20%	
9201.2000	- Grand pianos	kg/u	20%	
9201.9000	- Other	kg/u	20%	
92.02	Other string musical instruments (for example, guitars, violins, harps).			
9202.1000	- Played with a bow	kg/u	10%	
9202.9000	- Other	kg/u	10%	

SECTION XVIII

Chapter 92

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	kg/u	10%	
92.04	Accordions and similar instruments; mouth organs.			
9204.1000	- Accordions and similar instruments	kg/u	10%	
9204.2000	- Mouth organs	kg/u	10%	
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).			
9205.1000	- Brass-wind instruments	kg/u	Free	
9205.9000	- Other	kg/u	Free	
9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	kg/u	10%	
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.1000	- Keyboard instruments, other than accordions	kg/u	10%	
9207.9000	- Other	kg/u	10%	
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.			
9208.1000	- Musical boxes	kg/u	30%	
9208.9000	- Other	kg/u	30%	
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.			
9209.1000	- Metronomes, tuning forks and pitch pipes	kg	10%	
9209.2000	- Mechanisms for musical boxes	kg	30%	
9209.3000	- Musical instrument strings	kg	10%	

SECTION XVIII

Chapter 92

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
	- Other :			
9209.9100	-- Parts and accessories for pianos	kg	20%	
9209.9200	-- Parts and accessories for the musical instruments of heading No. 92.02	kg	10%	
9209.9300	-- Parts and accessories for the musical instruments of heading No. 92.03	kg	10%	
9209.9400	-- Parts and accessories for the musical instruments of heading No. 92.07	kg	10%	
9209.9900	-- Other	kg	10	

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition: parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV. of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading No. 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2.- In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9301.0000	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	kg/u	250%	
9302.0000	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	kg/u	250%	
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303.1000	- Muzzle-loading firearms	kg/u	250%	
9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	kg/u	250%	
9303.3000	- Other sporting, hunting or target-shooting rifles	kg/u	250%	

SECTION XIX

Chapter 93

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9303.9000	- Other	kg/u	35%	
9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	kg/u	35%	
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.			
9305.1000	- Of revolvers or pistols - Of shotguns or rifles of heading No. 93.03 :	kg	250%	
9305.2100	-- Shotgun barrels	kg	125%	
9305.2900	-- Other	kg	125%	
9305.9000	- Other	kg	35%	
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
9306.1000	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof - Shotgun cartridges and parts thereof; air gun pellets :	kg	25%	
9306.2100	-- Cartridges	kg/u	175%	
9306.2900	-- Other	kg/u	25%	
9306.3000	- Other cartridges and parts thereof	kg/u	175%	
9306.9000	- Other	kg/u	25%	
9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg/u	25%	

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 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 plastic (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 or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).
- 2.- The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those 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 unit furniture;
- (b) Seats and beds.

SECTION XX

Chapter 94

- 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.

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
94.01	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.			
9401.1000	- Seats of a kind used for aircraft	kg/u	35%	
9401.2000	- Seats of a kind used for motor vehicles	kg/u	35%	
9401.3000	- Swivel seats with variable height adjustment	kg/u	35%	
9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	kg/u	35%	
9401.5000	- Seats of cane, osier, bamboo or similar materials	kg/u	35%	
	- Other seats, with wooden frames :			
9401.6100	-- Upholstered	kg/u	35%	
9401.6900	-- Other	kg/u	35%	
	- Other seats, with metal frames :			
9401.7100	-- Upholstered	kg/u	35%	
9401.7900	-- Other	kg/u	35%	
9401.8000	- Other seats	kg/u	35%	
9401.9000	- Parts	kg	35%	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
9402.1000	- Dentists', barbers' or similar chairs and parts thereof	kg	Free	

SECTION XX

Chapter 94

Tariff Item	Description	Unit/Qty	Duty Rate	Other
9402.9000	- Other	kg/u	30%	
94.03	Other furniture and parts thereof.			
9403.1000	- Metal furniture of a kind used in offices	kg/u	35%	
9403.2000	- Other metal furniture	kg/u	35%	
9403.3000	- Wooden furniture of a kind used in offices	kg/u	35%	
9403.4000	- Wooden furniture of a kind used in the kitchen	kg/u	35%	
	- Wooden furniture of a kind used in the bedroom			
9403.5010	-- Camphorwood chests and the like	kg/u	20%	
9403.5090	-- Other	kg/u	35%	
9403.6000	- Other wooden furniture	kg/u	35%	
9403.7000	- Furniture of plastics	kg/u	35%	
9403.8000	- Furniture of other materials, including cane, osier, bamboo or similar materials	kg	35%	
9403.9000	- Parts	kg	35%	
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.			
9404.1000	- Mattress supports	kg	35%	
	- Mattresses :			
9404.2100	-- Of cellular rubber or plastics, whether or not covered	kg/u	35%	
9404.2900	-- Of other materials	kg/u	35%	
9404.3000	- Sleeping bags	kg/u	35%	
9404.9000	- Other	kg	35%	

SECTION XX

Chapter 94

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.1000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	kg	35%	
9405.2000	- Electric table, desk, bedside or floor-standing lamps	kg	35%	
9405.3000	- Lighting sets of a kind used for Christmas trees	kg	20%	
9405.4000	- Other electric lamps and lighting fittings	kg	35%	
9405.5000	- Non-electrical lamps and lighting fittings	kg	35%	
9405.6000	- Illuminated signs, illuminated name-plates and the like	kg	35%	
	- Parts :			
9405.9100	-- Of glass	kg	30%	
9405.9200	-- Of plastics	kg	30%	
9405.9900	-- Other	kg	30%	
9406.0000	Prefabricated buildings.	kg	30%	

Chapter 95

**Toys, games and sports requisites;
parts and accessories thereof****Notes.**

1.- This Chapter does not cover :

- (a) Christmas tree candles (heading No. 34.06);
- (b) Fireworks or other pyrotechnic articles of heading No. 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;
- (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;
- (e) Sports 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 2 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 or the like, for sports or outdoor games (heading No. 90.04);
- (r) Decoy calls or whistles (heading No. 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading No. 94.05); or

SECTION XX

Chapter 95

- (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

Tariff Item	Description	Unit	Duty Rate
9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	kg	20%
95.02	Dolls representing only human beings.		
9502.1000	- Dolls, whether or not dressed	kg/u	10%
	- Parts and accessories :		
9502.9100	-- Garments and accessories therefor, footwear and headgear	kg	10%
9502.9900	-- Other	kg	10%
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		
9503.1000	- Electric trains, including tracks, signals and other accessories therefor	kg	10%
9503.2000	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	kg	10%
9503.3000	- Other construction sets and constructional toys	kg	10%
	- Toys representing animals or non-human creatures :		
9503.4100	-- Stuffed	kg/u	10%
9503.4900	-- Other	kg/u	10%
9503.5000	- Toy musical instruments and apparatus	kg	10%
9503.6000	- Puzzles	kg/u	10%
9503.7000	- Other toys, put up in sets or outfits	kg/u	10%

SECTION XX

Chapter 95

Classification	Description	Unit	Duty Rate
9503.8000	- Other toys and models, incorporating a motor	kg/u	10%
9503.9000	- Other	kg/u	10%
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.		
9504.1000	- Video games of a kind used with a television receiver	kg	30%
9504.2000	- Articles and accessories for billiards	kg	30%
9504.3000	- Other games, coin- or disc-operated, other than bowling alley equipment	kg/u	30%
9504.4000	- Playing cards	kg/u	30%
		per pkt	
9504.9000	- Other	kg/u	30%
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
9505.1000	- Articles for Christmas festivities	kg	10%
9505.9000	- Other	kg	30%
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 :		
9506.1100	-- Skis	kg/2u	10%
9506.1200	-- Ski-fastenings (ski-bindings)	kg	10%
9506.1900	-- Other	kg	10%
	- Water-skis, surf-boards, sailboards and other water-sport equipment :		
9506.2100	-- Sailboards	kg/u	10%
9506.2900	-- Other	kg/u	10%

SECTION XX

Chapter 95

Tariff Item	Description	Unit/Qty	Duty Rate	Other
	- Golf clubs and other golf equipment :			
9506.3100	-- Clubs, complete	kg/u	10%	
9506.3200	-- Balls	kg/u	10%	
9506.3900	-- Other	kg	10%	
9506.4000	- Articles and equipment for table-tennis	kg	10%	
	- Tennis, badminton or similar rackets, whether or not strung :			
9506.5100	-- Lawn-tennis rackets, whether or not strung	kg/u	10%	
9506.5900	-- Other	kg/u	10%	
	- Balls, other than golf balls and table-tennis balls :			
9506.6100	-- Lawn-tennis balls	kg/u	10%	
9506.6200	-- Inflatable	kg/u	10%	
9506.6900	-- Other	kg/u	10%	
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	kg/2u	10%	
	- Other :			
9506.9100	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	10%	
9506.9900	-- Other	kg/u	10%	
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.			
9507.1000	- Fishing rods	kg/u	10%	
9507.2000	- Fish-hooks, whether or not snelled	kg	10%	
9507.3000	- Fishing reels	kg/u	10%	
9507.9000	- Other	kg/u	10%	

SECTION XX

Chapter 95

Tariff Item	Description	Unit	Duty Rate		Other
9508.0000	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	kg	10%		

SECTION XX

Chapter 96

Miscellaneous manufactured articles

Notes.

- 1.- This Chapter does not cover :
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading No. 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 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 No. 90.03), 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 the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 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.

SECTION XX

Chapter 96

Tariff Item	Description	Unit/Qty	Duty Rate		
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).				
9601.1000	- Worked ivory and articles of ivory	kg	35%		
	- Other :				
9601.9010	-- Worked shells, corals and derived products	kg	35%		
9601.9090	-- Other	kg	35%		
9602.0000	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) and articles of unhardened gelatin.	kg	35%		
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).				
9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	kg/u	30%		
	- 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 :				
9603.2100	-- Tooth brushes, including dental-plate brushes	kg/u	10%		
9603.2900	-- Other	kg/u	10%		
9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	kg/u	30%		
9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers	kg/u	30%		

SECTION XX

Chapter 96

Tariff Item	Description	Unit/Qty	Duty Rate	Other Tax
9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	kg/u	30%	
9603.9000	- Other	kg/u	30%	
9604.0000	Hand sieves and hand riddles.	kg/u	30%	
9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	kg/u	30%	
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	kg	25%	
	- Buttons :			
9606.2100	-- Of plastics, not covered with textile material	kg	25%	
9606.2200	-- Of base metal, not covered with textile material	kg	25%	
9606.2900	-- Other	kg	25%	
9606.3000	- Button moulds and other parts of buttons; button blanks	kg	25%	
96.07	Slide fasteners and parts thereof.			
	- Slide fasteners :			
9607.1100	-- Fitted with chain scoops of base metal	kg	25%	
9607.1900	-- Other	kg	25%	
9607.2000	- Parts	kg	25%	
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.			
9608.1000	- Ball point pens	kg/u	25%	
9608.2000	- Felt tipped and other porous-tipped pens and markers	kg/u	25%	

SECTION XX

Chapter 96

Heading	Description	Unit/Qty	Duty Rate	Other
	- Fountain pens, stylograph pens and other pens :			
9608.3100	-- Indian ink drawing pens	kg/u	25%	
9608.3900	-- Other	kg/u	25%	
9608.4000	- Propelling or sliding pencils	kg/u	25%	
9608.5000	- Sets of articles from two or more of the foregoing subheadings	kg/u	25%	
9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	kg/u	25%	
	- Other :			
9608.9100	-- Pen nibs and nib points	kg/u	25%	
9608.9900	-- Other	kg	25%	
96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	kg	25%	
9609.2000	- Pencil leads, black or coloured	kg	25%	
9609.9000	- Other	kg	25%	
9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	kg	25%	
9611.0000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	kg	25%	
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.			
9612.1000	- Ribbons	kg/u	20%	
9612.2000	- Ink-pads	kg/u	20%	

SECTION XX

Chapter 96

Tariff Item	Description	Unit/Qty	Duty Rate	Other
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
9613.1000	- Pocket lighters, gas fuelled, non-refillable	kg/u	25%	
	- Pocket lighters, gas fuelled, refillable :			
9613.2010	-- Lighter of precious metal	kg/u	25%	
9613.2090	-- Other lighters	kg/u	25%	
	- Table lighters :			
9613.3010	-- Lighter of precious metal	kg/u	25%	
9613.3090	-- Other lighters	kg/u	25%	
	- Other lighters :			
9613.8010	- Lighter of precious metal	kg/u	25%	
9613.8090	- Other lighters	kg/u	25%	
9613.9000	- Parts	kg	25%	
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.			
9614.2000	- Pipes and pipe bowls	kg/u	25%	
9614.9000	- Other	kg	25%	
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 :			
9615.1100	-- Of hard rubber or plastics	kg	25%	
9615.1900	-- Other	kg	25%	
9615.9000	- Other	kg	25%	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			

SECTION XX

Chapter 96

Classification	Description	Unit/Qty	Duty Rate		Other Tax
9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	25%		
9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	25%		
9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	kg	25%		
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	25%		

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 other Chapter of the Nomenclature.
 (b) Heading No. 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description	Unit/Qty	Duty Rate	Other
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.			
9701.1000	- Paintings, drawings and pastels	kg/u	Free	
9701.9000	- Other	kg	Free	

SECTION XXI

Chapter 97

Particulars	Description	Unit/Qty	Duty Rate	Other Tax
9702.0000	Original engravings, prints and lithographs.	kg/u	Free	
9703.0000	Original sculptures and statuary, in any material.	kg/u	Free	
9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	kg	Free	
9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	kg	Free	
9706.0000	Antiques of an age exceeding one hundred years.	kg	Free	

SECTION MISCELLANEOUS

Chapter 98

Tariff Item	Description	Unit/Qty	Duty Rate		Other Tax
9801.0000	Personal and household effects (see exemption X. 20, schedule III & IV to the Customs tariff)	kg	Free		

**RATES OF EXPORT DUTY ON GOODS EXPORTED FROM
THE REPUBLIC OF VANUATU**

DESCRIPTION	UNIT	RATE OF DUTY
Shells unworked	kg	30%
Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	kg/m ³	15% plus VT 3,000 per m ³
Others	kg	Free

SCHEDULE II

VALUATION OF IMPORTED GOODS

1. DEFINITION OF THE VALUE FOR CUSTOMS PURPOSES

The value of imported goods for customs purposes, hereinafter called the C.I.F. value, shall be taken to be the price which they would fetch, at the time of acceptance by the Customs Department of the import declaration, on a sale in the open market between an independent buyer and seller ; it being assumed that the seller bears all costs, charges and expenses incidental to the sale and to the delivery of the goods at the place of introduction into the customs territory of Vanuatu.

2. MEANING OF "SELLER" AND "INDEPENDENT BUYER"

A buyer is considered to be independent of the seller if he is not an agent, broker, distributor or concessionaire for the seller, and if he is not associated in business with him. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property or some third person has an interest in the business or property of both of them.

3. ACCEPTANCE OF INVOICE PRICE

Where goods are sold on C.I.F. terms by a seller to a buyer who is independent of the seller, the C.I.F. price is normally acceptable as the value for duty and tax.

4. ADDITIONS TO INVOICE

Where goods are not sold on C.I.F. terms, additions have to be made to the invoice price to bring it up to the level of the C.I.F. price. Examples of additions are :

- a) packing, carriage to and charges at port of shipment, foreign duties and taxes, freight and insurance ;
- b) commission or other remuneration, royalty or licence fees, tooling or design costs, and inspection fees ;
- c) cost of materials, equipment, or services provided by the importer, or on his behalf, in connection with the production, purchase, delivery or resale of the goods. Where reasonable doubt exists as to whether any changes should be included in the value of goods for charges purposes, reference should be made to the definition of "value" drawn up by the Customs Co-operation Council concerning customs valuation.

SCHEDULE II

5. REDUCED RATE OF TRANSPORT

Where reduced transport rates are allowed below the normal rates, such reduced rates should not be taken into consideration for the purpose of customs valuation - the valuation should be made against the usual tariff rates currently charged by transport contractors.

6. DEDUCTIONS FROM INVOICE PRICE

Discounts may be claimed as deductions from the invoice price provided they are freely available to independent importers buying the same quantity of goods on the open market. Where the invoice price includes post-importation charges, these charges may be deducted from the invoice price. If the invoice price includes duty and tax, an appropriate deduction should be made to arrive at a price exclusive of duty and tax.

7. SALES BETWEEN BUYERS AND SELLERS WHO ARE NOT INDEPENDENT OF EACH OTHER

Where the buyer and the seller are not independent of each other, the invoice price may not represent an acceptable value for customs purposes and additional evidence may be required to arrive at a satisfactory value for duty and tax. If the invoice price is less than the price which would be charged to an independent customer, the latter price, adjusted to the C.I.F. level, is the acceptable value.

8. GIFTS AND "O CHARGE" GOODS

With certain limited exceptions, which are set out in detail in Schedule III and IV, duty and tax are payable on gifts and on goods for which no charge is made. Where the C.I.F. value is declared by the consignor, it will be accepted if the Director of Customs is satisfied as to its adequacy. If he is not satisfied, or if no value is declared, the Director of Customs may agree a C.I.F. with the importer, having regard to the C.I.F. value of similar goods imported into the Republic of Vanuatu.

9. CERTIFICATES OF VALUES

Invoices, or copies of invoices, for dutiable goods of a value of 50,000 Vatu or more, or of any value where there is any doubt as to its adequacy, must bear a certificate of value, whether the goods are imported by sea, air or post.

Certificates of Value shall be completed on forms issued by the Director of Customs and in accordance with any instruction issued by him.

Schedule 2

SCHEDULE III

EXEMPTION FROM CUSTOMS DUTIES ON GOODS IMPORTED OR DELIVERED FROM BONDED WAREHOUSE

The goods listed in this Schedule shall, by reason of the purpose for which they have been imported or are intended to be used, be either exemption from duty or liable to duty at lower rates than those to which they would be liable under the terms of Schedule I, provided that in each case any conditions specified hereunder are complied with.

If within three years of the date of importation and without prior notification to Customs any goods imported under an exemption listed in this schedule are used for a purpose other than that for which the exemption was approved, the Director of Customs may disallow the concession and collect duty at the rates applicable under Schedule I and such collection shall be without prejudice to action that may be taken under any law for the time being in force.

In any case where an importer gives prior notification to Customs of intention to divert exempt goods to the home-market for purpose other than that for which exemption was granted, the Director of Customs may allow a reduction of liability for customs purposes and assess a notional C.I.F. value based on the price such goods would fetch in an open market sale between an independent seller and buyer on the date when the intended diversion is formally declared in writing to the Director of Customs.

SECTION 1 ECONOMIC RELIEFS

Exemption granted under this section shall be granted only after compliance to minimum criteria as prescribed by the Director of Customs, after consultation with favourable recommendation by any relevant authority. All exemptions whether granted or declined under this section shall be notified by publication in the Government Gazette.

- X. 1 Goods imported for Manufacture or Process
- X. 3 Goods imported for Agriculture, Horticulture, Livestock or Forestry Projects
- X. 4 Goods imported for Inter-Island Shipping
- X. 5 Goods imported for a Tourism Development Project
- X. 6 Goods imported for Mineral Exploration and Extraction
- X. 9 Fisheries Industry Equipment

SECTION 2 PERSONAL RELIEFS

- X. 20 Personal and Household Reliefs
- X. 21 Photographs, Films, Negatives and Audio or Video recording
- X. 22 Legacies and inheritances
- X. 23 Post and Airfreight Packages
- X. 24 Wedding Presents and Other unsolicited Gifts

SCHEDULE III

SECTION 3 - CHARITABLE RELIEFS FOR NON-PROFIT MAKING GROUPS AND ORGANISATIONS

- X. 30 Charities
- X. 31 Trophies
- X. 32 Sports Equipment
- X. 33 Uniforms, Medals and Decorations
- X. 34 Church Supplies
- X. 35 School Supplies

SECTION 4 - TEMPORARILY IMPORTED GOODS

- X. 40 Visiting Vessels and Aircraft
- X. 41 Goods imported for Display or use at Exhibitions, Fairs, Meeting or Similar Events
- X. 42 Goods imported for Hire or Loan
- X. 43 Tools of Trade and Professional Equipment
- X. 44 Scientific and Pedagogic Material and Equipment
- X. 45 Commercial Samples
- X. 46 Inward Processing Relief
- X. 47 Goods imported for Duty-Free Sale to Tourists and Departing passengers
- X. 48 Goods imported temporarily for supply to foreign-going vessels and aircraft

SECTION 5 - RELIEFS FOR THE PROMOTION OF NATIONAL SAFETY HEALTH OR WELL-BEING

- X. 50 Life-Saving Equipment
- X. 51 Fire-Fighting Equipment
- X. 53 Dental Surgery and Laboratory Supplies
- X. 54 Grave-Stones, Memorials and Corpses of deceased persons
- X. 55 Constituent used in medical preparations
- X. 56 Law & Order Supplies

SECTION 6 - MISCELLANEOUS CONDITIONAL RELIEFS

- X. 60 Returned goods
- X. 61 Containers, Crates etc....
- X. 62 Soft Techniques of Energy
- X. 64 Goods not in accordance with contract
- X. 65 Goods admitted under an International Convention or Agreement

SECTION 1 - ECONOMIC RELIEFS

GOODS IMPORTED FOR MANUFACTURE OR PROCESS

X.1 The Director of Customs may, subject to the favourable recommendation of the Director of Industry exempt any goods or approve a reduction of customs duty otherwise payable under the Customs Tariff, in respect of any goods being raw materials, machinery or equipment to be used exclusively in a manufacturing or processing operation in the Republic of Vanuatu.

Provided that :

- (a) application shall be made to the Director of Industry in such form and manner as may be prescribed by the Director; and
- (b) the finished goods arising from such manufacture or processing operation shall, in the interests of consumer protection, satisfy the Director of Industry in respect of their quality, quantity ; and
- (c) the importer shall at all times comply with such terms and conditions as may be imposed by the Director of Industry

GOODS IMPORTED FOR AGRICULTURE, HORTICULTURE, LIVESTOCK OR FORESTRY

X.3 The Director of Customs may, subject to the favourable recommendation of the relevant Director, approve a reduction of customs duty, otherwise payable under the customs tariff :-

- (i) to a rate of not less than 5% for Plant, Machinery, materials and equipment (including designed vehicles such as cattle-trucks, refrigerated vehicles and the like), and including spare-parts and accessories ; and
- (ii) to a rate of 6 VT per litre for Fuels-oils, intended for use in static machinery or to power vehicles and equipment engaged primarily in off-the-road applications :

Provided that :

- (a) application for reduction of exemption shall be made to the relevant Director in such form and manner as may be prescribed by the Director ;and
- (b) the goods shall be intended exclusively for use on a development project approved by the relevant Director;
- (c) this provision shall not cover vehicles designed for general road use, or logging equipment ; and

- (d) the importer shall at all times comply with such terms and conditions as may be imposed by the relevant Director.

And further provided that the Director of Customs may at his/her discretion determine whether goods for which a reduction is claimed are so eligible.

GOODS IMPORTED FOR INTER-ISLAND SHIPPING

X.4 The Director of Customs may approve a reduction of customs duty, otherwise payable under the customs tariff :-

- (i) to a rate of not less than 5% for Plant, machinery, equipment and materials (including spare parts) imported exclusively for use in inter-island shipping ; and
- (ii) to a rate of 6 VT per litre for fuel oils intended exclusively for use by cargo vessels engaged in inter-island transportation ;

Provided that :

- (a) application for reduction shall be made to the Director of Customs in such form and manner as may be prescribed by him ; and
- (b) the person to whom relief is granted shall at all times comply with such terms and conditions as may be imposed by the Director of Customs.

GOODS IMPORTED FOR A TOURISM DEVELOPMENT PROJECT

X.5 The Director of Customs may, subject to the favourable recommendation of the Director of Tourism approve a reduction of customs duty, otherwise payable under the customs tariff :-

- (i) to a rate of not less than 5% on all plant, machinery, equipment and materials (including spare parts) imported exclusively for the construction and establishment of a new tourism development project, or the upgrading, refurbishment or extension of an existing tourism facility which the Director is satisfied is likely to contribute significantly to the economic development of the Republic of Vanuatu :
- (ii) to a rate of 6 VT per litre for fuel oils intended exclusively for use by static electro-generators in rural areas where no public utility services are available.

Provided that :

- (a) application for reduction of exemption shall be made to the Director of Tourism in such form and manner as may be prescribed by him ; and
- (b) the goods shall be intended exclusively for use on a tourism development project approved by the Director of Tourism.
- (c) the person to whom relief is granted shall at all times comply with such terms and conditions as may be imposed by the Director of Customs.

GOODS IMPORTED FOR MINERAL EXPLORATION AND EXTRACTION

X.6 The Director of Customs may, subject to the favourable recommendation of the Director of Geology and Mines approve a total exemption of customs duty otherwise payable under the customs tariff, on all plants, machineries, equipments, vehicles, fuels, reagents and materials (including spare parts but excluding general consumable goods) imported for a mineral exploration and extraction project which the Director of Geology and Mines considers is likely to contribute significantly to the development of the mineral exploration and extraction programme in the Republic of Vanuatu.

FISHERIES INDUSTRY EQUIPMENT

X.9 The Director of Customs may, subject to the favourable recommendation of the Director of Fisheries, approve a reduction of Customs Duty, otherwise payable under the customs tariff, to a rate of not Less than 5% for ;

- (i) Boats, and boat-building materials, including fuel-oils, where these are to be used exclusively for commercial fishing.
- (ii) Machinery, materials and equipment including fishing in-board and out-board motors, refrigeration equipment :

Provided that :

- (a) reduction for fuel-oil allowed under subsection (i) above shall be :-

a reduction to 5% of the duty rate where ad valorem duty rates apply and 6 VT per litre for fuel-oils in the case of new fisheries projects and such privileges shall be allowed for a period to be determined by the Director of Fisheries ; and

any goods for which a reduction is claimed shall be accompanied by a stating that the goods are intended to be used solely for an approved fisheries project and further provided that such certificate be endorsed by the Director of Fisheries.

SCHEDULE III

SECTION 2 - PERSONAL RELIEFS

INTRODUCTION

Notwithstanding any thing in any other enactment or in any other section of this Act, for the purpose of determining entitlement to Customs exemption which may be allowed in respect of imported personal and household effects, the following definitions shall apply :

“Director” shall mean the Director of the Vanuatu Customs Department.

“Resident” shall mean any person importing personal or household effects who, on the date such goods are imported, has spent not less than 12 months in the Republic of Vanuatu during the proceeding two (2) year period.

“Non-Resident” shall mean any person importing personal or household effects who, on the date such goods are imported, has spent not less than twelve (12) months outside of the Republic of Vanuatu during the proceeding two (2) year period.

“Person changing Residence” shall mean any person who has taken-up, or intends to take up, continuous residence in Vanuatu for a period of not less than six (6) months.

“Standard Allowances” shall mean the following goods :

- (a) 250 cigarettes, or 100 cigarillos, or 50 cigars, or 250 grammes of tobacco ;
and
- (b) 1.5 litres of spirits ; and
- (c) 2 litres of wine ; and
- (d) 25 centilitres of toilet water ; and
- (e) 10 centilitres of perfumed spirits ; and
- (f) any other new or unused items including gifts (but excluding prohibited or restricted goods) up to a value of 50,0000 vatu per person.

“Means of Transport” shall be taken to mean only motor-vehicle, water borne craft, and aircraft.

“Motor vehicle” shall mean any passenger motor car designed for the conveyance of a driver and up to maximum of five adult passengers, but shall also include motor-cycles, auto-cycles fitted with an auxilliary motor and mechanically-propelled invalid carriages.

“Water-borne craft” shall mean yachts and other vessels designed for pleasure or sports and shall include ocean-going yachts up to a maximum of 40 net registered tons.

SCHEDULE III

PERSONAL AND HOUSEHOLD RELIEFS

X.20 (1) ACCOMPANIED PERSONAL AND HOUSEHOLD EFFECTS
Goods which meet the following terms and conditions may be admitted without payment of customs duty otherwise payable under the substantive tariff.

(A) Residents

- (i) The standard allowances ; and
- (ii) any other personal or household effects, other than means of transport, which can be shown to the satisfaction of the Director to have been owned and used abroad by the importer for a period of at least 12 months :

provided that the allowances under (i) above shall not apply to any person of less than 15 years of age, nor to any person who has arrived in Vanuatu as a member of the crew of a vessel or an aircraft.

(B) Non-Residents

- (i) The standard allowances ; and
- (ii) any other personal or household effects, including means of transport, which imported solely for the use of the importer or his family during their stay in Vanuatu :

provided that :-

- (a) the allowances under (i) above shall not apply to any person of less than 15 years of age nor to any person who has arrived in Vanuatu as a member of the crew of a vessel or aircraft ; and
- (b) any goods admitted under (ii) above, shall not sold, hired, given, lent, pledged or otherwise disposed of in Vanuatu ; and
- (c) the allowances under (ii) above shall not include yachts, similar craft, and private aircraft for which separate provision is made under X-40. C. of this Schedule ; and
- (d) any goods admitted under (ii) above shall be re-exported from Vanuatu within a period of 6 months from the date of importation, save for reason of circumstances accepted by the Director as being of an exceptional and unavoidable nature ; and

- (e) the Director may, in any case where he sees fit, require the payment of a deposit or other security for the duties and taxes liable thereon such time as the goods are re-exported from Vanuatu ; and
- (f) any goods admitted under (ii) above by a person who subsequently decides to become a resident of Vanuatu must be declared in writing to the Director within six months of the date of first importation, and any duties and taxes liable thereon paid or otherwise exempted under this or any other section of this Schedule in such manner and under such conditions as may be decided by the Director.

(2) UNACCOMPANIED PERSONAL OR HOUSEHOLD EFFECTS

(A) Residents

Any personal or household effects, other than means of transport, which can be show to the satisfaction of the Director to have been owned and used abroad by the importer for a period of at least 12 months.

(B) Non-Residents

Any personal or household effects, including means of transport, which are imported solely for use by the importer or his family in the course of the visit ;

provided that :

- (a) any goods so admitted shall no be sold, hired, given, lent, pledged or otherwise disposed of in Vanuatu ; and
- (b) the goods shall not be used for any commercial purpose in Vanuatu
- (c) and
- (c) the goods shall be re-exported from Vanuatu within a period of 6 months from the date for importation save for reason of circumstances accepted by the Director as being of an exceptional and unavoidable nature ; and
- (d) the Director may, in any case where he sees fit, require a deposit or other security for the duties and taxes liable thereon until such time as the goods are re-exported from Vanuatu ; and
- (c) any goods admitted under (ii) above by a person whosubsequently decides to become a resident of Vanuatu must be declared in writing to the Director within 6 months of the date of first importation, and any duties and taxes liable thereon paid or otherwise exempted under this or any other section of this Schedule in such manner and under such conditions as may be decided by the Director.

(3) **PERSON CHANGING RESIDENCE**

In addition to any allowances to which they may be entitled under this or any other section of this Schedule, persons changing residence may also import the following goods :

- (a) new items of clothing, bedding or any other similar personal or household effects up to a maximum value of 50,000 Vatu per person ; and
- (b) used items of personal and household effects, including means of transport, which can be shown to the satisfaction of the Director to have been owned and used abroad by the importer or his family :

provided that :-

- (i) the goods are imported within a period of 6 months before or 6 months after the date on which the importer first arrived in Vanuatu to take up a period of continuous residence ; and
- (ii) the goods shall not be sold, hired, given, pledged or otherwise disposed of in Vanuatu for a period of at least 2 years from the date of importation ; and
- (iii) in the case of means of transport, the goods must have been owned and used abroad by the importer for a period or periods in excess of 12 months in the 2 years preceding the date of importation into Vanuatu, and further provided that the maximum quantity allowable shall be limited to one motor-vehicle or one water-borne craft or one aircraft for each importer, or for each importer's family in any case where a person changing residence is joined or intends to be joined during his period of residence in Vanuatu by members of his immediate family ; and
- (iv) any goods previously imported into Vanuatu under a non-residents concession which are not eligible for duty and tax-free admission by a person changing residence must be declared to the Director in writing within 6 months of the date of first importation, and any duties and taxes liable thereon paid or otherwise exempted under this or any other section of this Schedule in such manner and under such conditions as may be decided by the Director.
- (v)

- (c) the Director of Customs and Taxes may, if he sees fit, require the production of documentary evidence to support any claim to entitlement under this exemption and may also require a deposit or other form of security for the duties and taxes liable thereon until such evidence is produced ; and
- (d) the Director of Customs and Taxes may, as he sees fit, determine that gifts imported under (2) above by the same or several persons may be treated as a single importation and duty shall be assessed accordingly.

PHOTOGRAPHS, FILMS, NEGATIVES AND AUDIO OR VIDEO RECORDINGS

X.21 The following goods may be admitted free of duty ;

- (a) Photographs, developed negatives, developed films and audio or video recordings ;
- (b) recordings of a kind normally intended for use in language instructions :

provided that the Director of Customs shall be satisfied that any goods imported under (a) above have only a personal or sentimental value to the importer, are intended for his personal use and are not intended for sale, hire, public exhibition or performance.

LEGACIES AND INHERITANCES

X.22 Goods and articles which the Director of Customs is satisfied were belonging to or in the possession of a deceased person and were used by him before his death other than for business purposes and that such goods and articles are imported by or for a person resident in the Republic of Vanuatu who has become entitled thereto by virtue of any testamentary deposition or intestacy may be admitted Free of duty.

POST AND AIRFREIGHT PACKAGES

X.23 Articles arriving by post or airfreight for the exclusive personal use of the recipient where the FOB value of such articles does not exceed 10,000 Vatu may be admitted Free of duty :

provided that the Director of Customs may, at his discretion, determine that more than one parcel addressed to the same or several persons may be treated as a single importation and duty shall be assessed accordingly.

WEDDING PRESENTS AND OTHER UNSOLICITED GIFTS

- X.24 (1) Wedding presents of an individual FOB value not exceeding 20,000Vatu ;
and
- (2) Other unsolicited gifts of a total FOB value not exceeding 10,000 Vatu may be admitted free of duty :

Provided that :

- (a) relief under (1) above shall require the written approval of the Director of Customs; and
- (b) the total number of gifts admitted for any one wedding shall not together exceed a total FOB value of 100,000 Vatu ; and

SCHEDULE III

SECTION 3 - CHARITABLE RELIEFS FOR NON-PROFIT MAKING GROUPS AND ORGANISATION

CHARITIES

- X.30** (a) Goods which are a gift to a charitable or religious organisation and which are declared to be imported by such organisation for free distribution to or for the assistance of hospital patients or of persons in need of support ; and
- (b) Goods donated to the Red Cross for use or free distribution in emergencies and certified by the person for the time being in charge of the Red Cross in the Republic of Vanuatu that they are for free distribution may be admitted Free of duty :

provided that any used clothing imported as a charitable gift must be accompanied by a certificate of fumigation ;

and further provided that the Director of Customs and Taxes may determine the quantity of goods that may be imported by any organisation.

TROPHIES

- X.31** Cups, medals, shields and similar trophies which have been gained abroad or are proved to the satisfaction of the Director of Customs and Taxes to be intended specifically for bestowal as an honorary distinction or prize may be admitted free of duty :

provided that this exemption shall not apply or extend to the importation or stocking of such articles for the purpose of trade.

SPORTS EQUIPMENT

- X.32** Sports equipment, clothing and footwear used in open air sports, in quantity as the Director of Customs and Taxes may consider reasonable may be admitted free of duty :

provided that such imports are made by or on behalf of a sporting organisation or school and are accompanied by a signed undertaking by a person acceptable to the Director of Customs and Taxes that such goods and equipment will remain the property of such organisation or school and that they have not been imported for sale or hire.

SCHEDULE III

UNIFORMS, MEDALS AND DECORATIONS

X.33 The following goods may be admitted free of duty :-

- (a) Uniforms and equipment imported for use by the Red Cross, Girl Guides or Boy Scouts associations or such other youth organisations recognised for this purpose by the Government of Vanuatu, and prescribed law enforcement officers.
- (b) Medals and decorations approved by the Government of Vanuatu for wearing by persons in the Republic of Vanuatu.

CHURCH SUPPLIES

X.34 The following goods may be admitted free of duty :

- (a) Building materials, including paint, for the erection or repair of any church building;
- (b) furniture and furnishing, including altars, baptismal fonts, pulpits, organs and such musical instruments and associated equipment used exclusively for divine worship, sacerdotal vestments ;
- (c) articles for use in the celebration of divine worship including altar bread and wine :-

provided that the goods are declared to be required for such purpose at the time of importation and are accompanied by a signed declaration from a member of the church or mission for which they are intended, certifying that the articles are for the sole use of a church and are not intended to be sold or otherwise disposed of in any manner.

SCHOOL SUPPLES

X.35 The following goods may be admitted free of duty :

- (a) Building materials, including paint, for the erection maintenance or repair of any school or building attached to or in close proximity to a school and which are to be used exclusively for the accommodation of boarding pupils or permanent members of the teaching staff ;
- (b) school furniture including desk, chairs and blackboards ;
- (c) educational supplies including books, stationary, maps, charts, pencils, rulers, and equipment for technical education;

- (d) office equipment, generators, lawn mowers, kitchen equipment and any goods intended exclusively for use in schools (including vehicles or boats);

provided that the Director of Customs may limit the number of exempt vehicles or boats issued under this provision and;

further provided :

- (i) that a certificate is given at the time of importation by an official of the organisation for which they are intended (such official having been specifically nominated for this purpose), stating that the goods are solely for use in a school or schools and that they are not intended to be resold or disposed of (otherwise than to the pupils of such school) in any other manner ;
- (ii) that the Director of Customs shall be satisfied that such goods are necessary for the proper function of such establishment.

SCHEDULE III

SECTION 4 - TEMPORARILY IMPORTED GOODS

VISITING VESSELS AND AIRCRAFT

X.40 A. Vessels and Aircraft engaged in International Trade

Any vessel or aircraft lawfully engaged in international trade which arrives in Vanuatu for the purpose of :

- (i) discharging or loading manifested cargo, or disembarking or embarking fare paying passengers ; or
- (ii) safety, due to stress of weather, or repairs, or for any other reason of circumstance accepted by the Director as being of an exceptional and unavoidable nature :

may be admitted free of duty

provided that the said or aircraft shall depart Vanuatu within a reasonable period, having regard to the purpose of the visit, but in any case not later than 30 days save in any case where the Director approves an extension on the grounds of exceptional and unavoidable circumstance.

B. Foreign Government vessels and aircraft

Any vessel or aircraft owned or chartered by a foreign Government which visits Vanuatu at the invitation of the Government of the Republic of Vanuatu shall be free of duty

C. Yachts and private aircraft

Sea-going yachts and private aircraft temporarily visiting Vanuatu may be admitted free of duty provided that in each case the vessel or aircraft :

- (a) has entered Vanuatu under its own power on a voyage from foreign port or place ; and
- (b) belongs to or has been hired, chartered or otherwise loaned to a person or person travelling on board the vessel or aircraft at the time of its arrival in Vanuatu ; and
- (c) is intended for the personal use of the person or persons on board and shall not be used for any commercial purpose in Vanuatu ; and

- (d) shall not be sold, lent, hired, pledged or otherwise disposed of and shall not be used for any commercial purpose in Vanuatu ; and
- (e) shall not remain in Vanuatu for a period or periods exceeding a total of 18 months in any period of 24 months, save for reason of circumstance (including a change of residence) accepted by the Director of Customs as being of an exceptional and unavoidable nature.

GOODS IMPORTED FOR DISPLAY OR USE AT EXHIBITIONS, FAIRS, MEETINGS OR SIMILAR EVENTS

X.41 Any goods imported for display, demonstration or use at Exhibitions, Fairs, Meetings or similar events (other than exhibitions organised for private purposes in shops or business premises with a view to the sale of foreign goods), subject to whatever terms and conditions as may be determined by the Director may be admitted free of customs duty.

provided that :

- (a) the number or quantity of identical articles is reasonable having regard to the purpose of importation ; and
- (b) the goods shall not be sold, hired, given, lent, pledged or otherwise disposed of in Vanuatu ; and
- (c) the goods shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance accepted by the Director as being of an exceptional and unavoidable nature ; and
- (d) the Director may, in any case where he sees fit, require a deposit or other security for the duties and taxes liable thereon until such time as the goods are re-exported from Vanuatu.

GOODS IMPORTED FOR HIRE OR LOAN

X.42 Machinery or equipment intended for use on a project which, in the opinion of the Director of Customs is likely to contribute to the economic development of the Republic of Vanuatu may be admitted free of duty;

provided that :

- (a) the importer is able to satisfy the Director that no suitable alternative machinery or equipment is available for hire or loan in Vanuatu ; and
- (b) the goods remain in the ownership of the overseas supplier ; and
- (c) the goods shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance accepted by the Director of Customs as being of an exceptional and unavoidable nature ; and

- (d) the Director may, in any case where he sees fit, require a deposit or other security for the duties and taxes liable thereon until such time as the goods are re-exported from Vanuatu.

TOOLS OF TRADE AND PROFESSIONAL EQUIPMENT

X.43 Tools of trade and professional equipment which, in the opinion of the Director, are necessary for the exercise of the calling, trade or profession of a person visiting Vanuatu for the purpose of performing a specified task may be admitted free of duty :

provided that the tools or equipment :

- (a) shall be owned by a natural person resident abroad or by a legal person established abroad ; and
- (b) shall be imported by a natural person resident abroad or by a legal person established abroad ; and
- (c) shall be used solely by or under the personal supervision of the visiting person, save in any case otherwise approved by the Director ; and
- (d) shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance accepted by the Director as being of an exceptional and unavoidable nature :

and further provided that the Director of Customs shall, in any case where he sees fit, impose such additional conditions as he may consider to be necessary, including the requirement for a deposit or other security for the duties and taxes liable thereon.

SCIENTIFIC AND PEDAGOGIC MATERIAL AND EQUIPMENT

X.44 Scientific and pedagogic material and equipment which is to be used in the Republic of Vanuatu solely for the purpose of scientific research, education or vocational training, including spare parts and test equipment for the maintenance, checking, gauging or repair of such equipment may be admitted free of duty :

provided that the goods :

- (a) are imported by approved institutions and used under their control and responsibility ; and
- (b) are used for non-commercial purposes ; and
- (c) remain in the ownership of a natural person resident abroad or a legal person established abroad ; and
- (d) shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance accepted by the Director of Customs as being of an exceptional and unavoidable nature :

GOODS IMPORTED FOR DUTY-FREE SALE TO TOURISTS AND DEPARTING PASSENGERS

X.47 Goods imported for duty-free sale to tourists, departing or transit passengers, crew members of visiting vessels (including yachts) or aircraft, or to any other person or organisation entitled to purchase goods duty free by virtue of an international convention or agreement signed by the Government of the Republic of Vanuatu may be imported free of duty provided that :

the goods shall on importation be declared for entry into a Bonded Warehouse approved by the Director of Customs ;

and provided further that the owner of the goods shall comply strictly with any requirements which the Collector may impose including stock control and delivery conditions.

GOODS IMPORTED TEMPORARILY FOR SUPPLY TO FOREIGN-GOING VESSELS AND AIRCRAFT

X.48 The following may be admitted free of duty :

- (a) Aircraft and vessel spare parts, including goods and materials imported for the repair and renovation of aircraft and vessels, and which are intended to be fitted thereto ;
- (b) fuels, oils and greases ;
- (c) consumable stores (including tobacco products and alcoholic beverages) which are intended solely for the use of passengers or crew during a foreign voyage or flight :

provided that such goods are intended solely for supply to aircraft and vessel which have received, or which are about to receive, outward clearance for a voyage to a foreign port or place.

SCHEDULE III

SECTION 5 - RELIEFS FOR THE PROMOTION OF NATIONAL SAFETY, HEALTH OR WELL-BEING

LIFE SAVING EQUIPMENT

X.50 The following items may be admitted free of duty :

- (a) Life saving equipment including life jackets, life buoys, buoyancy apparatus, dye for marking the sea, distress flares, rockets and other pyrotechnic devices for use in life saving ;
- (b) signal equipment including morse signalling lamps, code flags, semaphore flags, horns and sirens ;

provided that any equipment which is claimed under sub-para (a) above shall be the subject of a signed undertaking that they are intended for use only in emergency life-saving operations and that they will be used for no other purpose.

FIRE-FIGHTING EQUIPMENT

X.51 The following items may be admitted free of duty :

Fire-fighting equipment including fire-extinguishers, fire-engines, fire-hoses and goods or materials imported for use with such equipment :

provided that any goods which is claimed shall be the subject of a signed undertaking that they are intended for use only as or with fire-fighting equipment and that they will be used for no other purpose.

DENTAL SURGERY AND LABORATORY SUPPLIES

X.53 The following goods may be admitted free of duty :

- (a) Surgery equipment including dental chair units, sterilisers, dental instruments and units for storing such instruments ;
- (b) laboratory equipment including lathes, clamps, teeth, wax, stainless steel wire and bands, acrylic resins and plaster of Paris ;
- (c) filling materials including dental cements, amalgam of mercury, zinc oxide, gold and gold leaf :

provided that such articles are imported on a signed declaration by an approved dental surgeon certifying that the goods are solely for use in his dental surgery :

provided further that the Director is satisfied that such goods are necessary for the proper functioning of such dental surgery.

GRAVESTONES, MEMORIALS AND CORPSES OF DECEASED PERSON

X.54 The following may be admitted free of duty :

- (a) Tombs, graves and accessories therefor, fresh and artificial flowers imported for use during a funeral service and other memorials for deceased persons :

provided that the Director may determine whether such articles fall within the provisions of this exemption.

- (b) Coffins containing deceased persons and special exemption shall include all necessary documents relating to the death, including those which are intended for health and police services.

CONSTITUENTS FOR USE IN THE PREPARATION ON MEDICAMENTS

X.55 Any goods intended exclusively for use by pharmacist as constituents in the preparation of medicaments (as defined in Legal Note I to chapter 30 of the Vanuatu Customs Tariff) may be admitted free of duty.

Provided that :

- (a) application for exemption shall be made to the Director of Customs in such form and manner as may be prescribed by him ; and
- (b) the importer shall at all times comply with such terms and conditions as may be imposed by the Director of Customs.

LAW AND ORDER SUPPLIES

X.56 Any goods imported exclusively for use by Law and Order Enforcement Agencies may be admitted free of duty :

provided that such goods which are claimed shall be the subject of a signed undertaking that they are intended for use only as law and security enforcement purposes and that they will be used for no other purposes.

SCHEDULE III

SECTION 6 - MISCELLANEOUS CONDITIONAL RELIEFS

RETURNED GOODS

X.60 (A) Same state goods :

any goods exported from Vanuatu which are subsequently re-imported in the same-state provided that it can be shown to the Director's satisfaction that :

- (i) the goods are of Vanuatu origin ; or
- (ii) if not of Vanuatu origin, that all import duties and taxes liable thereon have been paid and have not been refunded nor been the subject of a claim for reimbursement, or that the goods are otherwise exempt from liability.

May be admitted free of duty.

(B) Goods which have undergone a process or repair :

any goods exported from Vanuatu which have undergone a process or repair and which are re-imported within such time limits as may be determined by the Director may be admitted free of duty provided that :

- (i) the goods are declared to Customs, in such form and manner as may be required by the Director, prior to their exportation from Vanuatu ; and
- (ii) the goods have not been nor will be the subject of a claim for reimbursement of import duties and taxes by virtue of their exportation ; and
- (iii) the costs of any materials used or incorporated during the process or repair, as well as any other costs relating thereto shall be declared :

and further provided that duties and taxes shall be liable on the value added to the exported goods by virtue of such process or repair except in any case where replacement parts or labour is provided without charge under a guarantee or warranty agreement.

CONTAINERS, CRATES, ETC. ...

X.61 Containers, crates, etc., in which goods liable to customs duties (whether exempted therefrom or not) are normally placed or packed during transportation may be admitted free of duty :

Provided that the Director is satisfied that any containers so specified are of no substantial value for any purpose other than as containers of the goods actually packed therein :

and provided further that in the case of international shipping containers, the said containers are re-exported from Vanuatu within a period of 6 months from the date of importation.

SOFT TECHNIQUES OF ENERGY

X.62 The following goods may be admitted at a rate of duty 5% unless the substantive tariff rate is lower than 5% in which case the substantive tariff rate shall apply :

- (a) Solar heaters ;
- (b) Photovoltaic generators, consisting of panels of photocells combined with other apparatus such as voltage regulators and storage batteries, including accessories and replacement parts therefor ;
- (c) hydraulic engines and motors (including water wheels and water turbines) ;
- (d) wind-engines (windmills) :

provided that in any case where eligibility for a reduced rate of duty of 5% is in doubt the Director of Customs shall, as he sees fit, determine the entitlement of goods for which reduction is claimed.

GOODS NOT IN ACCORDANCE WITH CONTRACT

X.64 Any imported goods which are not in accordance with the terms of a contract of sale by reason of type, quantity, quality, performance or for any other reason acceptable to the Director of Customs may be admitted free of duty :

provided that :

- (a) the application for relief shall be lodged within a period of 3 months following the date of importation, save in any case where a longer period is accepted by the Director of Customs as being reasonable having regard to the purpose for which the goods were imported ; and
- (b) the goods shall not be used, other than for the purpose of testing ; and
- (c) the importer shall produce such documentary or other evidence as may be required by the Director ; and

- (d) the goods shall be re-exported, destroyed in official presence and that duties and taxes liable, if any, on the waste materials arising from such destruction shall be paid.

GOODS ADMITTED UNDER AN INTERNATIONAL CONVENTION OR AGREEMENT

X.65 The following shall be admitted free of duty :

Any goods admissible free of duty or tax by virtue of an international convention or agreement signed by the Government of the Republic of Vanuatu, which are intended for the use of a diplomatic, or for entitled other approved organisation or mission, or for entitled persons employed by them :

- (a) Goods imported by Diplomatic Mission of foreign states or international organisations for the use of the Missions ;
- (b) Goods imported by diplomatic agents of foreign states or international organisations for their personal use ;
- (c) Goods imported by technical experts provided by foreign states or international organisations for their personal use ;
- (d) Goods (other than disaster relief aid) donated free of charge to the government of Vanuatu by foreign states or organisations as aid in kind ;
- (e) Goods (other than disaster relief aid) donated free of charge to non-government groups and organisations in Vanuatu by foreign states or organisations under discretionary grant schemes ;
- (f) Goods (other than disaster relief aid) imported by or on behalf of the Government of Vanuatu for aid projects funded by development cash grants administered by Vanuatu ;
- (g) Goods (other than disaster relief aid) imported by or on behalf of the Government of Vanuatu for aid projects funded by development loans administered by Vanuatu ;
- (h) Goods imported by or non behalf of the Government of Vanuatu for disaster relief projects funded by foreign states or international organisations ;
- (i) Other ;

provided that a signed copy of the convention or agreement shall be lodged with the Minister of Finance, together with a list of persons entitled to privileges under such convention or agreement ;
and further provided that the Director shall impose such conditions as he may consider necessary in any particular case.