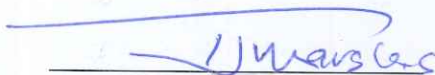




Customs Tariff Order 2025



Sir Tom J. Marsters, KBE

King's Representative

Order in Executive Council

At Avarua, Rarotonga this 9th day of December, 2025

Present:

His Excellency the King's Representative in Executive Council

Pursuant to section 13(1) of the Customs Tariff Act 2012, His Excellency the King's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

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3	Principal Act	1
4	Schedule 1 replaced	1

Schedule

Order

- 1 **Title**
This order is the Customs Tariff Order 2025.
- 2 **Commencement**
This order comes into force on the day after the date on which it is made.
- 3 **Principal Act**
This order amends the Customs Tariff Act 2012.
- 4 **Schedule 1 replaced**
Replace Schedule 1 with the Schedule 1 in the Schedule.

Schedule

Schedule 1

General

Introduction

The Cook Islands Customs Service Working Tariff Document is a consolidation sourced from two legislative:

- Customs Tariff Act 2012,
- Customs Revenue & Border Protection Act 2012.

The Working Tariff Document is published in two parts, namely:

Part 1—The Standard Tariff

The Standard Tariff is the Harmonised Commodity Description and Coding System Nomenclature, commonly known as the Harmonised System Tariff (HS Tariff).

The Nomenclature comprises:

- General Rules for the Interpretation of the Tariff,
- Numbered headings and subheadings covering all goods in international commerce.

The HS arranges these divisions in systematic order under:

- (i) 21 Sections and,
- (ii) 98 Chapters.

Legal Notes at HS Section and Chapter levels support the nomenclature.

General Rules of Interpretation

- The General Rules for the Interpretation of the Tariff govern the operation of the whole Tariff;
- The Legal Notes define the scope of the Sections, Chapters, headings, and subheadings to which they apply.

For the purposes of defining expressions of special significance in the Cook Islands Tariff, additional Legal Notes have been inserted. These are distinguished from the Legal Notes of the H.S. Nomenclature by being headed separately, but their legality is in no way subordinate by reason of their Cook Islands origin; they have been enacted as the First Schedule to the Customs Tariff Act 2012.

Tariff Headings and subheadings

In the Standard Tariff it has been necessary to show subdivisions under Nomenclature headings and subheadings to provide sufficient detail for duty or statistical purposes. The terms are defined in the Customs Tariff Act 2012 as follows:

“Tariff heading” or **“heading”** means a heading of the Standard Tariff (printed in bold type) being a heading of the Harmonised System established by the International Convention on the Harmonized Commodity Description and Coding System signed in Brussels on the 14th day of June 1983.

- A Tariff heading is identified by 4 digits: includes any modification or amendment thereof that may come after.

“Tariff item” means a Tariff item of the Standard Tariff:

- identified by 8 digits; and includes a heading thereto so identified.

“Tariff subheading”, or **“subheading”**, means a subheading appearing in the Standard Tariff:

- identified by 6 digits or not identified by any number.

For ease of reference the different “levels” of subheadings, etc., are shown by the use of “dashes” and similarly the statistical key description subheadings, etc., are shown by the use of “dots”.

It should be mentioned that it has been necessary to add to the Rules derived from the Nomenclature to take account of certain conditions applicable to the Cook Islands Tariff. Hence Rule 6 has been amended to include items and statistical keys (shown in italics). This, however, in no way affects its validity for all Rules form part of the legal Tariff.

Explanatory Notes and Tariff Notes

As additional aids to classification there are available Explanatory Notes and Tariff Notes which supplement the Tariff in respect of the Sections, Chapters, headings, and subheadings of the Nomenclature and provide additional information regarding certain statistical headings and items of The Cook Islands significance.

The Explanatory Notes and Tariff Notes do not form part of the Tariff but nevertheless represent the official view on the manner in which the provisions of the Tariff are to be interpreted.

Customs Tariff Ruling Application

The Customs Revenue and Border Protection Act 2012 puts the onus on the importer (or their agent) to ensure that goods are entered correctly. If there is any doubt in any particular case, enquiry should be made with the Cook Islands Customs Service. Formal rulings on Tariff classification are available. Applications for a ruling should be made on the Cook Islands Customs Service form headed "Application for a Customs Ruling" (Form C7), which can be downloaded from the Customs website (www.mfem.gov.ck/customs).

Applications, together with the appropriate fee, are to be lodged with the Cook Islands Customs Service, Valuation, Origin and Classification section, PO Box 120 Avarua, Rarotonga, Cook Islands.

The application should be supported by full particulars of the nature, composition, and use of the goods. A sample of the goods to be classified would also facilitate the giving of a ruling.

Rates of Duty

The Tariff provides three duty columns which are read as follows:

Excise Duty:

Excise duty is collected and paid on a select range of goods imported into the Cook Islands on the basis and at the rates specified in Part 1 of this Tariff document. It is also duty collected on a select range of manufactured goods.

Import Duty:

Import duty is collected and paid on a select range of goods imported into the Cook Islands on the basis and at the rates specified in Part 1 of this Tariff document.

Import VAT:

Import VAT for the Cook Islands is currently set at 15%. This is a tax paid on goods purchased or acquired overseas and imported into the Cook Islands.

These duties apply to goods from all countries except those goods entitled to be entered at Preferential Tariff duty rates.

Part 2—Concessions

Part 2 of the Tariff sets out twenty-two concession categories under which the duty that would otherwise be levied under Part 1 may be reduced or waived.

Notes 1, 2 and 3 to Part 2 set out the general concession authorities followed by two-digit Concession Reference Numbers, which identify the types of duty concessions available.

STATISTICS

The statistical requirements are provided for from each Tariff item. Use of this format provides for the collection of The Cook Island's external trade statistics for both imports and exports.

For entries presented electronically, Statistical Units may be in a format different to that set out in the Working Tariff Document.

Standard Units of Quantity

	Description	Unit
Weight	Kilogram	kg
	Carat	carat
Length	Metres	m
Area	Square metres	m ²
Volume	Cubic metres	m ³
	Litres	l
	Litre pure alcohol	lal
Electrical power	1000-kilowatt hour	1000 kWh
Number (units)	Pieces / items	u
	Pairs	2u
	Dozens	12u
	Thousands of pieces / items	1000u
	Packs	u (jeu/pack)
	Per thousand sticks (cigarettes)	'000'

Abbreviations and Symbols

AC	alternating current
ASTM	American Society for Testing Materials
Bq	Becquerel
BDU of 1089.6kg	Bone Dry Unit
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
Cl	Number of Cells
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
G	gram(s)
GIR	General Interpretative Rules of the Harmonised System
GJ	Gigajoule
hmk	Hank
Hz	Hertz
Hd	Hundreds
HBx	Hundred Boxes
IR	infra-red
kcal	kilocalorie(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)

kV	kilovolt(s)
kVA	kilovolt(s)-ampere(s)
Kvar	kilovolt(s)-ampere(s)-reactive
kW	kilowatt(s)
KTC	Kilos of Tobacco Content
lms	Litre Motor Spirit
m-	meta-
μCi	Microcurie
mm	Millimetre
mN	millinewton(s)
MPa	megapascal(s)
MSG	Melanesian Spearhead Group
N	newton(s)
No.	Number
OCO	Oceania Customs Organisation
o-	ortho
NSO	National Statistics Office(s)
PACHS	Pacific Harmonised Commodity Description and Coding System
PICTs	Pacific Island countries and Territories
p-	Para
rls	Number of rolls
SITC	Standard International Trade Classification
SPC	Pacific Community
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	Volume
W	watt(s)
WCO	World Customs Organisation
WTO	World Trade Organisation
%	Percent
x°	x degree(s)

Measurement Equivalents

The Tariff expresses measurements in terms of the metric system. The following conversion equivalents will be found useful for checking purposes but, even though taken to three or four decimal places, they are merely approximations and have no legal force.

<i>Metric- Imperial</i>		<i>Imperial-Metric</i>	
1 mm	.. 0.0394 in	1 in	.. 2.540 cm or 25.400 μm
1 cm	.. 0.3937 in	1 ft	.. 30.480 cm or 0.3048 m
1 m	.. 39.3701 in or 1.0936 yd	1 yd	.. 0.9144 m
1 cm ²	.. 0.1550 sq. in	1 sq. in	.. 6.4516 cm ²
1 m ²	.. 10.7639 sq. yd	1 sq. ft	.. 0.0929 m ²
		1 sq. yd	.. 0.8361 m ²
1 cm ³	.. 0.06102 cu. in	1 cu. Ft	.. 0.028 m ³
		1 cu. yd	.. 0.7645 m ³
1 litre	.. 1.7598 pints or 0.2200 gal	1 pint	.. 0.568 litres
		1 gal	.. 4.546 litres

		1 U.S. gal	.. 3.785 litres (0.832 68 Imp. Gals)
1 g	.. 0.0353 oz	1 oz	.. 28.350 g
1 kg	.. 2.2046 lb	1 lb	.. 0.4536 kg
1 tonne	.. 0.9842 ton	1 central	.. 45.359 kg
		1 cwt	.. 50.803 kg
		1 ton	.. 1016.047 kg or 1.016 tonne
		1 short ton (2000 lb)	.. 0.907 tonne
1 b.h.p.	.. 745.7 W	1 W	.. 0.0013 b.h.p.
1 kJ	.. 0.9478 Btu	1 Btu	.. 1.055 kj

CUSTOMS ENTRY PROCEDURE

The Customs Revenue and Border Protection Act 2012 requires that all goods imported or to be exported must be entered in such form and manner as may be prescribed before they are released from the control of Customs.

The Customs Tariff Act 2012 determines the tariff classification of goods to be entered and the duty rate applicable on imported goods.

The tariff item must be shown clearly and accurately on entries. The Tariff item number must appear in the Tariff item section of the entry.

The form of entry may vary according to the value of the goods and the circumstances of their import or export.

Preparation of Declarations/Entries

Import and export declarations for goods are required to be lodged with Customs through the ASYCUDA System. ASYCUDA (Automated System for Customs Data) is the computerised customs management system that handles manifests, accounting procedures and Customs declarations.

A requirement of lodging declarations electronically is that the person making the declaration must be registered with Customs. Information on the process of registration of users for the Customs system can be found in the Customs website.

Information on Declarations/Entries

It is essential that information supplied on a declaration is factually correct and complete.

The statistical information provided on declarations from imports and exports is used by Government to assist in determining The Cook Islands economic position and provide industry with statistical summary reports on imported and exported goods.

Customs Clearance

Declarations requiring no further attention by Customs after lodgement are automatically cleared from the control of Customs pending the payment of duties.

Customs Payments

Importers may apply to Customs for a Deferred Payment Account subject to having a satisfactory credit rating. Such accounts allow for importers to be invoiced once a month for all due revenue payments incurred in the month previous. Importers not holding a deferred payment account are required to pay all duties owing on a given import transaction prior to uplifting their goods.

Part 1

The Tariff

List of Sections and Chapter Titles Of Part 1 of The Standard Tariff

SECTION I

Live Animals; Animal Products

- 1 Live animals
- 2 Meat and edible meat offal's
- 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

- 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 fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lacs, 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 and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

- 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; products, whether or not containing nicotine

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 and Allied Industries

- 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

- 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; Basket ware 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; basket ware 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

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

SECTION XII

Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair

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

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

- 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 Harmonised System)*
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermet's; 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**

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

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof

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

SECTION XIX

Arms and Ammunition; Parts and Accessories Thereof

- 93 Arms and ammunition; parts and accessories thereof

SECTION XX

Miscellaneous Manufactured Articles

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

SECTION XXI

Works of Art, Collectors Pieces, and Antiques

- 97 Works of art, collectors' pieces, and antiques
- 98 *Reserved*
- 99 Commodities not specified according to kind

Part 2 Of The Tariff

Part 2 Concessions

General Rules of Interpretation

1. General Rules of Interpretation of the Harmonised System

Classification of goods in Part 1 of the Tariff 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 affected 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, items and statistical keys of a heading shall be determined according to the terms of those subheadings, items and statistical keys and related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings, items and statistical keys at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires

SECTION I

LIVE ANIMALS: ANIMAL PRODUCTS

Notes

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

Chapter 1

Live Animals

Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
01.01		Live horses, asses, mules and hinnies.			
		– Horses:			
0101.21.00	u	– – Pure-bred breeding animals		Free	15%
0101.29.00	u	– – Other		Free	15%
0101.30.00	u	– Asses		Free	15%
0101.90.00	u	– Other		Free	15%
01.02		Live bovine animals.			
		– Cattle:			
0102.21.00	u	– – Pure-bred breeding animals		Free	15%
0102.29.00	u	– – Other		Free	15%
		– Buffalo:			
0102.31.00	u	– – Pure-bred breeding animals		Free	15%
0102.39.00	u	– – Other		Free	15%
0102.90.00	u	– Other		Free	15%
01.03		Live swine.			
0103.10.00	u	– Pure-bred breeding animals		Free	15%
		– Other:			
0103.91.00	u	– – Weighing less than 50 kg		Free	15%
0103.92.00	u	– – Weighing 50 kg or more		Free	15%
01.04		Live sheep and goats.			
0104.10.00	u	– Sheep		Free	15%
0104.20.00	u	– Goats		Free	15%
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.			
		– Weighing not more than 185 g:			
0105.11.00	u	– – Fowls of the species Gallus domesticus		Free	15%
0105.12.00	u	– – Turkeys		Free	15%
0105.13.00	u	– – Ducks		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0105.14.00	u	-- Geese		Free	15%
0105.15.00	u	-- Guinea fowls		Free	15%
		--Other:			
0105.94.00	u	-- Fowls of the species Gallus domesticus		Free	15%
0105.99.00	u	-- Other		Free	15%
01.06		Other live animals.			
		-- Mammals:			
0106.11.00	u	-- Primates		Free	15%
		-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)			
0106.12.10	u	--- Dolphins and porpoises		Free	15%
0106.12.90	u	--- Other		Free	15%
0106.13.00	u	-- Camels and other camelids (Camelidae)		Free	15%
0106.14.00	u	-- Rabbits and hares		Free	15%
0106.19.00	u	-- Other		Free	15%
0106.20.00	u	-- Reptiles (including snakes and turtles)		Free	15%
		-- Birds:			
0106.31.00	u	-- Birds of prey		Free	15%
0106.32.00	u	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)		Free	15%
0106.33.00	u	-- Ostriches; emus (Dromaius novaehollandiae)		Free	15%
0106.39.00	u	-- Other		Free	15%
		-- Insects:			
0106.41.00	u	-- Bees		Free	15%
0106.49.00	u	-- Other		Free	15%
0106.90.00	u	-- Other		Free	15%

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Chapter 2

Meat and edible meat offal

Notes:

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Edible, non-living insects (heading 04.10);
 - (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (d) Animal fat, other than products of heading 02.09 (Chapter 15).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
02.01		Meat of bovine animals, fresh or chilled.			
0201.10.00	kg	– Carcasses and half-carcasses		Free	15%
0201.20.00	kg	– Other cuts with bone in		Free	15%
0201.30.00	kg	– Boneless		Free	15%
02.02		Meat of bovine animals, frozen.			
0202.10.00	kg	– Carcasses and half-carcasses		Free	15%
0202.20.00	kg	– Other cuts with bone in		Free	15%
0202.30.00	kg	– Boneless		Free	15%
02.03		Meat of swine, fresh, chilled or frozen.			
		– Fresh or chilled:			
0203.11.00	kg	– – Carcasses and half-carcasses		Free	15%
0203.12.00	kg	– – Hams, shoulders and cuts thereof, with bone in		Free	15%
		– – Other:			
0203.19.10	kg	– – – Pig trotters		Free	15%
0203.19.90	kg	– – – Other		Free	15%
		– Frozen:			
0203.21.00	kg	– – Carcasses and half-carcasses		Free	15%
0203.22.00	kg	– – Hams, shoulders and cuts thereof, with bone in		Free	15%
		– – Other:			
0203.29.10	kg	– – – Pig trotters		Free	15%
0203.29.90	kg	– – – Other		Free	15%
02.04		Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00	kg	– Carcasses and half-carcasses of lamb, fresh or		Free	15%
		– Other meat of sheep, fresh or chilled:			
0204.21.00	kg	– – Carcasses and half-carcasses		Free	15%
0204.22.00	kg	– – Other cuts with bone in		Free	15%
		– – Boneless			
0204.23.10	kg	– – – Mutton flaps		Free	15%
0204.23.90	kg	– – – Other		Free	15%
0204.30.00	kg	– Carcasses and half-carcasses of lamb, frozen		Free	15%
		– Other meat of sheep, frozen:			
0204.41.00	kg	– – Carcasses and half-carcasses		Free	15%
0204.42.00	kg	– – Other cuts with bone in		Free	15%
		– – Boneless:			
0204.43.10	kg	– – – Mutton flaps		Free	15%
0204.43.90	kg	– – – Other		Free	15%
0204.50.00	kg	– Meat of goats		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0205.00.00	kg	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		Free	15%
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10.00	kg	– Of bovine animals, fresh or chilled – Of bovine animals, frozen:		Free	15%
0206.21.00	kg	– – Tongues		Free	15%
0206.22.00	kg	– – Livers		Free	15%
0206.29.00	kg	– – Other		Free	15%
0206.30.00	kg	– Of swine, fresh or chilled – Of swine, frozen:		Free	15%
0206.41.00	kg	– – Livers		Free	15%
0206.49.00	kg	– – Other		Free	15%
0206.80.00	kg	– Other, fresh or chilled		Free	15%
0206.90.00	kg	– Other, frozen		Free	15%
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
		– Of fowls of the species Gallus domesticus:			
0207.11.00	kg	– – Not cut in pieces, fresh or chilled:		Free	15%
0207.12.00	kg	– – Not cut in pieces, frozen: – – Cuts and offal, fresh or chilled:		Free	15%
0207.13.10	kg	– – – Livers		Free	15%
0207.13.20	kg	– – – Wings		Free	15%
0207.13.90	kg	– – – Other – – Cuts and offal, frozen:		Free	15%
0207.14.10	kg	– – – Livers		Free	15%
0207.14.20	kg	– – – Wings		Free	15%
0207.14.90	kg	– – – Other – Of turkeys:		Free	15%
0207.24.00	kg	– – Not cut in pieces, fresh or chilled		Free	15%
0207.25.00	kg	– – Not cut in pieces, frozen – – Cuts and offal, fresh or chilled:		Free	15%
0207.26.10	kg	– – – Livers		Free	15%
0207.26.20	kg	– – – Wings		Free	15%
0207.26.30	kg	– – – Tails		Free	15%
0207.26.90	kg	– – – Other – – Cuts and offal, frozen:		Free	15%
0207.27.10	kg	– – – Livers		Free	15%
0207.27.20	kg	– – – Wings		Free	15%
0207.27.30	kg	– – – Tails		Free	15%
0207.27.90	kg	– – – Other – Of ducks:		Free	15%
0207.41.00	kg	– – Not cut in pieces, fresh or chilled		Free	15%
0207.42.00	kg	– – Not cut in pieces, frozen		Free	15%
0207.43.00	kg	– – Fatty livers, fresh or chilled		Free	15%
0207.44.00	kg	– – Other, fresh or chilled – – Other, frozen:		Free	15%
0207.45.10	kg	– – – Livers		Free	15%
0207.45.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Of geese:			
0207.51.00	kg	– – Not cut in pieces, fresh or chilled		Free	15%
0207.52.00	kg	– – Not cut in pieces, frozen		Free	15%
0207.53.00	kg	– – Fatty livers, fresh or chilled		Free	15%
0207.54.00	kg	– – Other, fresh or chilled		Free	15%
		– – Other, frozen:			
0207.55.10	kg	– – – Livers		Free	15%
0207.55.90	kg	– – – Other		Free	15%
		– Of guinea fowls:			
0207.60.10	kg	– – – Livers		Free	15%
0207.60.90	kg	– – – Other		Free	15%
02.08		Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10.00	kg	– Of rabbits or hares		Free	15%
0208.30.00	kg	– Of primates		Free	15%
		– Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):			
0208.40.10	kg	– – Dolphins and porpoises		Free	15%
0208.40.90	kg	– – Other		Free	15%
		– Of reptiles (including snakes and turtles):			
0208.50.10	kg	– – Of crocodiles		Free	15%
0208.50.90	kg	– – Other		Free	15%
0208.60.00	kg	– Of camels and other camelids (Camelidae)		Free	15%
0208.90.00	kg	– Other		Free	15%
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0209.10.00	kg	– Of pigs		Free	15%
0209.90.00	kg	– Other		Free	15%
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
		– Meat of swine:			
0210.11.00	kg	– – Hams, shoulders and cuts thereof, with bone in		Free	15%
0210.12.00	kg	– – Bellies (streaky) and cuts thereof		Free	15%
		– – Other:			
0210.19.10	kg	– – – Bacon or boneless hams		Free	15%
0210.19.90	kg	– – – Other		Free	15%
		– Meat of bovine animals			
0210.20.10	kg	– – – Beef, corned		Free	15%
0210.20.20	kg	– – – Tongues		Free	15%
0210.20.90	kg	– – – Other		Free	15%
		– Other, including edible flours and meals of meat or meat offal:			
0210.91.00	kg	– – Of primates		Free	15%
0210.92.00	kg	– – Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Of reptiles (including snakes and turtles)			
0210.93.10	kg	--- Of crocodiles		Free	15%
0210.93.90	kg	--- Other		Free	15%
		-- Other:			
0210.99.10	kg	--- Shearwaters (Mutton birds) (Ardenna spp.)		Free	15%
0210.99.90	kg	--- Other		Free	15%

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Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
03.01		Live fish.			
		– Ornamental fish:			
0301.11.00	kg	– – Freshwater		Free	15%
0301.19.00	kg	– – Other		Free	15%
		– Other live fish:			
0301.91.00	kg	– – 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>)		Free	15%
0301.92.00	kg	– – Eels (<i>Anguilla</i> spp.)		Free	15%
0301.93.00	kg	– – Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus Hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)		Free	15%
0301.94.00	kg	– – Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		Free	15%
0301.95.00	kg	– – Southern bluefin tunas (<i>Thunnus maccoyii</i>)		Free	15%
		– – Other:			
0301.99.10	kg	– – – Live Tilapia fingerlings (<i>Oreochromis</i> spp.)		Free	15%
0301.99.20	kg	– – – Live Vietnamese catfish fingerlings (<i>Pangassius</i> spp.)		Free	15%
0301.99.30	kg	– – – Other live juvenile fingerlings		Free	15%
0301.99.90	kg	– – – Other		Free	15%
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of 03.04.			
		– Salmonidae, excluding edible fish offal of Sub- Headings 0302.91 to 0302.99:			
0302.11.00	kg	– – 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>)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0302.13.00	kg	-- 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>)		Free	15%
0302.14.00	kg	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		Free	15%
0302.19.00	kg	-- Other -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of Sub-Headings 0302.91 to 0302.99:		Free	15%
0302.21.00	kg	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		Free	15%
0302.22.00	kg	-- Plaice (<i>Pleuronectes platessa</i>)		Free	15%
0302.23.00	kg	-- Sole (<i>Solea</i> spp.)		Free	15%
0302.24.00	kg	-- Turbots (<i>Psetta maxima</i>)		Free	15%
0302.29.00	kg	-- Other -- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe- bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:		Free	15%
0302.31.00	kg	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		Free	15%
0302.32.00	kg	-- Yellowfin tunas (<i>Thunnus albacares</i>)		Free	15%
0302.33.00	kg	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)		Free	15%
0302.34.00	kg	-- Bigeye tunas (<i>Thunnus obesus</i>)		Free	15%
0302.35.00	kg	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		Free	15%
0302.36.00	kg	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		Free	15%
0302.39.00	kg	-- Other -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:		Free	15%
0302.41.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		Free	15%
0302.42.00	kg	-- Anchovies (<i>Engraulis</i> spp.)		Free	15%
0302.43.00	kg	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus</i>)		Free	15%
0302.44.00	kg	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomberjaponicus</i>)		Free	15%
0302.45.00	kg	-- Jack and horse mackerel (<i>Trachurus</i> spp.)		Free	15%
0302.46.00	kg	-- Cobia (<i>Rachycentron canadum</i>)		Free	15%
0302.47.00	kg	-- Swordfish (<i>Xiphias gladius</i>)		Free	15%
		-- Other			
0302.49.10	kg	-- -- Blue marlin (<i>Makaira nigricans</i>)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0302.49.20	kg	--- Sailfish (<i>Istiophorus</i> spp.)		Free	15%
0302.49.90	kg	--- Other - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:		Free	15%
0302.51.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		Free	15%
0302.52.00	kg	-- Haddock (<i>Melanogrammus aeglefinus</i>)		Free	15%
0302.53.00	kg	-- Coalfish (<i>Pollachius virens</i>)		Free	15%
0302.54.00	kg	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		Free	15%
0302.55.00	kg	-- Alaska Pollock (<i>Theragra chalcogramma</i>)		Free	15%
0302.56.00	kg	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)		Free	15%
0302.59.00	kg	-- Other - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99:		Free	15%
0302.71.00	kg	-- Tilapias (<i>Oreochromis</i> spp.)		Free	15%
0302.72.00	kg	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		Free	15%
0302.73.00	kg	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)		Free	15%
0302.74.00	kg	-- Eels (<i>Anguilla</i> spp.)		Free	15%
0302.79.00	kg	-- Other - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99:		Free	15%
0302.81.00	kg	-- Dogfish and other sharks		Free	15%
0302.82.00	kg	-- Rays and skates (<i>Rajidae</i>)		Free	15%
0302.83.00	kg	-- Toothfish (<i>Dissostichus</i> spp.)		Free	15%
0302.84.00	kg	-- Seabass (<i>Dicentrarchus</i> spp.)		Free	15%
0302.85.00	kg	-- Seabream (<i>Sparidae</i>) -- Other:		Free	15%
0302.89.10	kg	--- Barramundi (<i>Lates calcarifer</i>)		Free	15%
0302.89.20	kg	--- Barracuda (<i>Sphyræna</i> spp.)		Free	15%
0302.89.30	kg	--- Barracouta (<i>Thyrstites atun</i>)		Free	15%
0302.89.90	kg	--- Other - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		Free	15%
0302.91.00	kg	-- Livers, roes and milt		Free	15%
0302.92.00	kg	-- Shark fins		Free	15%
0302.99.00	kg	-- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
03.03		Fish, frozen, excluding fish fillets and other fish meat of 03.04.			
		– Salmonidae, excluding edible fish offal of Sub-Headings 0303.91 to 0303.99:			
0303.11.00	kg	– – Sockeye salmon (red salmon) (<i>Oncorhynchus</i>		Free	15%
0303.12.00	kg	– – Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)		Free	15%
0303.13.00	kg	– – Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		Free	15%
0303.14.00	kg	– – 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>)		Free	15%
0303.19.00	kg	– – Other – Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99:		Free	15%
0303.23.00	kg	– – Tilapias (<i>Oreochromis</i> spp.)		Free	15%
0303.24.00	kg	– – Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		Free	15%
0303.25.00	kg	– – Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)		Free	15%
0303.26.00	kg	– – Eels (<i>Anguilla</i> spp.)		Free	15%
0303.29.00	kg	– – Other – Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:		Free	15%
0303.31.00	kg	– – Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		Free	15%
0303.32.00	kg	– – Plaice (<i>Pleuronectes platessa</i>)		Free	15%
0303.33.00	kg	– – Sole (<i>Solea</i> spp.)		Free	15%
0303.34.00	kg	– – Turbots (<i>Psetta maxima</i>)		Free	15%
0303.39.00	kg	– – Other – Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe- bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :		Free	15%
0303.41.00	kg	– – Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		Free	15%
0303.42.00	kg	– – Yellowfin tunas (<i>Thunnus albacares</i>)		Free	15%
0303.43.00	kg	– – Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus</i> <i>pelamis</i>)		Free	15%
0303.44.00	kg	– – Bigeye tunas (<i>Thunnus obesus</i>)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0303.45.00	kg	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		Free	15%
0303.46.00	kg	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		Free	15%
0303.49.00	kg	-- Other -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina</i> <i>pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i> <i>japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:		Free	15%
0303.51.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		Free	15%
0303.53.00	kg	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus</i> <i>sprattus</i>)		Free	15%
0303.54.00	kg	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber</i> <i>australasicus</i> , <i>Scomber japonicus</i>)		Free	15%
0303.55.00	kg	-- Jack and horse mackerel (<i>Trachurus</i> spp.)		Free	15%
0303.56.00	kg	-- Cobia (<i>Rachycentron canadum</i>)		Free	15%
0303.57.00	kg	-- Swordfish (<i>Xiphias gladius</i>)		Free	15%
0303.59.00	kg	-- Other -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0303.91 to 0303.99:		Free	15%
0303.63.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)		Free	15%
0303.64.00	kg	-- Haddock (<i>Melanogrammus aeglefinus</i>)		Free	15%
0303.65.00	kg	-- Coalfish (<i>Pollachius virens</i>)		Free	15%
0303.66.00	kg	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		Free	15%
0303.67.00	kg	-- Alaska Pollock (<i>Theragra chalcogramma</i>)		Free	15%
0303.68.00	kg	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)		Free	15%
0303.69.00	kg	-- Other -- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:		Free	15%
0303.81.00	kg	-- Dogfish and other sharks		Free	15%
0303.82.00	kg	-- Rays and skates (<i>Rajidae</i>)		Free	15%
0303.83.00	kg	-- Toothfish (<i>Dissostichus</i> spp.)		Free	15%
0303.84.00	kg	-- Seabass (<i>Dicentrarchus</i> spp.) -- Other		Free	15%
0303.89.10	kg	--- Barramundi (<i>Lates calcarifer</i>)		Free	15%
0303.89.20	kg	--- Barracuda (<i>Sphyrna</i> spp.)		Free	15%
0303.89.30	kg	--- Barracouta (<i>Thyrsites atun</i>)		Free	15%
0303.89.90	kg	--- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:			
0303.91.00	kg	– – Livers, roes and milt		Free	15%
0303.92.00	kg	– – Shark fins		Free	15%
0303.99.00	kg	– – Other		Free	15%
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
		– Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> dellus, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> piceus, <i>Catla</i> catla, <i>Labeo</i> spp., <i>Osteochilus</i> hasselti, <i>Leptobarbus</i> hoeveni, <i>Megalobrama</i> spp.), eels (<i>nguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):			
0304.31.00	kg	– – Tilapias (<i>Oreochromis</i> spp.)		Free	15%
0304.32.00	kg	– – Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		Free	15%
0304.33.00	kg	– – Nile Perch (<i>Lates niloticus</i>)		Free	15%
0304.39.00	kg	– – Other		Free	15%
		– Fresh or chilled fillets of other fish:			
0304.41.00	kg	– – Pacific salmon (<i>Oncorhynchus</i> nerka, <i>Oncorhynchus</i> gorbuscha, <i>Oncorhynchus</i> keta, <i>Oncorhynchus</i> tshawytscha, <i>Oncorhynchus</i> kisutch, <i>Oncorhynchus</i> masou and <i>ncorhynchus</i> rhodurus), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		Free	15%
0304.42.00	kg	– – Trout (<i>Salmo trutta</i> , <i>Oncorhynchus</i> mykiss, <i>Oncorhynchus</i> clarki, <i>Oncorhynchus</i> aguabonita, <i>Oncorhynchus</i> gilae, <i>Oncorhynchus</i> apache and <i>Oncorhynchus</i> chrysogaster)		Free	15%
0304.43.00	kg	– – Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)		Free	15%
0304.44.00	kg	– – Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		Free	15%
0304.45.00	kg	– – Swordfish (<i>Xiphias gladius</i>)		Free	15%
0304.46.00	kg	– – Toothfish (<i>Dissostichus</i> spp.)		Free	15%
0304.47.00	kg	– – Dogfish and other sharks		Free	15%
0304.48.00	kg	– – Rays and skates (<i>Rajidae</i>)		Free	15%
0304.49.00	kg	– – Other		Free	15%
		– Other, fresh or chilled:			
0304.51.00	kg	– – Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> idellus, <i>ypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> piceus, <i>Catla</i> catla, <i>Labeo</i> spp., <i>Osteochilus</i> hasselti, <i>Leptobarbus</i> hoeveni, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		Free	15%
0304.52.00	kg	– – Salmonidae		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0304.53.00	kg	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		Free	15%
0304.54.00	kg	-- Swordfish (<i>Xiphias gladius</i>)		Free	15%
0304.55.00	kg	-- Toothfish (<i>Dissostichus</i> spp.)		Free	15%
0304.56.00	kg	-- Dogfish and other sharks		Free	15%
0304.57.00	kg	-- Rays and skates (<i>Rajidae</i>)		Free	15%
0304.59.00	kg	-- Other -- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		Free	15%
0304.61.00	kg	-- Tilapias (<i>Oreochromis</i> spp.)		Free	15%
0304.62.00	kg	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		Free	15%
0304.63.00	kg	-- Nile Perch (<i>Lates niloticus</i>)		Free	15%
0304.69.00	kg	-- Other -- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		Free	15%
0304.71.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		Free	15%
0304.72.00	kg	-- Haddock (<i>Melanogrammus aeglefinus</i>)		Free	15%
0304.73.00	kg	-- Coalfish (<i>Pollachius virens</i>)		Free	15%
0304.74.00	kg	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		Free	15%
0304.75.00	kg	-- Alaska Pollock (<i>Theragra chalcogramma</i>)		Free	15%
0304.79.00	kg	-- Other -- Frozen fillets of other fish:		Free	15%
0304.81.00	kg	-- 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>ncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		Free	15%
0304.82.00	kg	-- 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>)		Free	15%
0304.83.00	kg	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)		Free	15%
0304.84.00	kg	-- Swordfish (<i>Xiphias gladius</i>)		Free	15%
0304.85.00	kg	-- Toothfish (<i>Dissostichus</i> spp.)		Free	15%
0304.86.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		Free	15%
0304.87.00	kg	-- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)		Free	15%
0304.88.00	kg	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)		Free	15%
0304.89.00	kg	-- Other -- Other, frozen:		Free	15%
0304.91.00	kg	-- Swordfish (<i>Xiphias gladius</i>)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0304.92.00	kg	-- Toothfish (<i>Dissostichus</i> spp.)		Free	15%
0304.93.00	kg	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		Free	15%
0304.94.00	kg	-- Alaska Pollock (<i>Theragra chalcogramma</i>)		Free	15%
0304.95.00	kg	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock (<i>Theragra chalcogramma</i>)		Free	15%
0304.96.00	kg	-- Dogfish and other sharks		Free	15%
0304.97.00	kg	-- Rays and skates (<i>Rajidae</i>)		Free	15%
		-- Other:		Free	15%
0304.99.10	kg	--- Barramundi (<i>Lates calcarifer</i>)		Free	15%
0304.99.20	kg	--- Barracuda (<i>Sphyræna</i> spp.)		Free	15%
0304.99.30	kg	--- Barracouta (<i>Thyrsites atun</i>)		Free	15%
0304.99.90	kg	--- Other		Free	15%
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.			
0305.20.00	kg	-- Livers, roes and milt of fish, dried, smoked, salted or in brine		Free	15%
0305.31.00	kg	-- Fish fillets, dried, salted or in brine, but not smoked: -- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		Free	15%
0305.32.00	kg	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		Free	15%
0305.39.00	kg	-- Other -- Smoked fish, including fillets, other than edible fish offal:		Free	15%
0305.41.00	kg	-- 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>)		Free	15%
0305.42.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		Free	15%
0305.43.00	kg	-- 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>)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0305.44.00	kg	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) -- Other:		Free	15%
0305.49.10	kg	--- Sardines		Free	15%
0305.49.20	kg	--- Tunas		Free	15%
0305.49.30	kg	--- Mackerels		Free	15%
0305.49.90	kg	--- Other -- Dried fish, other than edible fish offal, whether or not salted but not smoked:		Free	15%
0305.51.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		Free	15%
0305.52.00	kg	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		Free	15%
0305.53.00	kg	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		Free	15%
0305.54.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>) -- Other:		Free	15%
0305.59.20	kg	--- Tunas (<i>Thunnini</i>)		Free	15%
0305.59.40	kg	--- Pacific Salmon (<i>Oncorhynchus tshawytscha</i>)		Free	15%
0305.59.90	kg	--- Other -- Fish, salted but not dried or smoked and fish in brine, other than edible offal:		Free	15%
0305.61.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		Free	15%
0305.62.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		Free	15%
0305.63.00	kg	-- Anchovies (<i>Engraulis</i> spp.)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0305.64.00	kg	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) -- Other:		Free	15%
0305.69.10	kg	--- Tunas Thunnini)		Free	15%
0305.69.30	kg	--- Pacific Salmon (<i>Oncorhynchus tshawytscha</i>)		Free	15%
0305.69.40	kg	--- Sharks		Free	15%
0305.69.90	kg	--- Other -- Fish fins, heads, tails, maws and other edible fish		Free	15%
0305.71.00	kg	-- Shark fins		Free	15%
0305.72.00	kg	-- Fish heads, tails and maws		Free	15%
0305.79.00	kg	-- Other		Free	15%
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine. -- Frozen: -- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):			
0306.11.10	kg	--- Crayfish		Free	15%
0306.11.90	kg	--- Other		Free	15%
0306.12.00	kg	-- Lobsters (<i>Homarus</i> spp.)		Free	15%
0306.14.00	kg	-- Crabs		Free	15%
0306.15.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>)		Free	15%
0306.16.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)		Free	15%
0306.17.00	kg	-- Other shrimps and prawns		Free	15%
0306.19.00	kg	-- Other -- Live, fresh or chilled:		Free	15%
0306.31.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)		Free	15%
0306.32.00	kg	-- Lobsters (<i>Homarus</i> spp.)		Free	15%
0306.33.00	kg	-- Crabs		Free	15%
0306.34.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>)		Free	15%
0306.35.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)		Free	15%
0306.36.00	kg	-- Other shrimps and prawns		Free	15%
0306.39.00	kg	-- Other -- Other:		Free	15%
0306.91.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)		Free	15%
0306.92.00	kg	-- Lobsters (<i>Homarus</i> spp.)		Free	15%
0306.93.00	kg	-- Crabs		Free	15%
0306.94.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>)		Free	15%
0306.95.00	kg	-- Shrimps and prawns		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0306.99.00	kg	-- Other		Free	15%
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.			
		-- Oysters:			
0307.11.00	kg	-- Live, fresh or chilled		Free	15%
0307.12.00	kg	-- Frozen		Free	15%
0307.19.00	kg	-- Other		Free	15%
		-- Scallops and other molluscs of the family Pectinidae :			
0307.21.00	kg	-- Live, fresh or chilled		Free	15%
0307.22.00	kg	-- Frozen		Free	15%
0307.29.00	kg	-- Other		Free	15%
		-- Mussels (Mytilus spp., Perna spp.):			
0307.31.00	kg	-- Live, fresh or chilled		Free	15%
0307.32.00	kg	-- Frozen		Free	15%
		-- Other			
0307.39.90	kg	--- Other		Free	15%
		-- Cuttle fish and squid:			
0307.42.00	kg	-- Live, fresh or chilled		Free	15%
0307.43.00	kg	-- Frozen		Free	15%
0307.49.00	kg	-- Other		Free	15%
		-- Octopus (Octopus spp.):			
0307.51.00	kg	-- Live, fresh or chilled		Free	15%
0307.52.00	kg	-- Frozen		Free	15%
0307.59.00	kg	-- Other		Free	15%
	kg	-- Snails, other than sea snails		Free	15%
0307.60.10	kg	-- Live, fresh or chilled		Free	15%
0307.60.20	kg	-- Frozen		Free	15%
0307.60.90	kg	-- Other		Free	15%
		-- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):			
0307.71.00	kg	-- Live, fresh or chilled		Free	15%
0307.72.00	kg	-- Frozen		Free	15%
0307.79.00	kg	-- Other		Free	15%
		-- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):			
0307.81.00	kg	-- Live, fresh or chilled abalone (Haliotis spp.)		Free	15%
0307.82.00	kg	-- Live, fresh or chilled stromboid conchs (Strombus spp.)		Free	15%
0307.83.00	kg	-- Frozen abalone (Haliotis spp.)		Free	15%
0307.84.00	kg	-- Frozen stromboid conchs (Strombus spp.)		Free	15%
0307.87.00	kg	-- Other abalone (Haliotis spp.)		Free	15%
0307.88.00	kg	-- Other stromboid conchs (Strombus spp.)		Free	15%
		-- Other:			
0307.91.00	kg	-- Live, fresh or chilled		Free	15%
0307.92.00	kg	-- Frozen		Free	15%
0307.99.00	kg	-- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.			
		– Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):			
0308.11.00	kg	– – Live, fresh or chilled		Free	15%
0308.12.00	kg	– – Frozen		Free	15%
		– – Other			
0308.19.10	kg	– – – Smoked		Free	15%
0308.19.20	kg	– – – Other		Free	15%
		– Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):			
0308.21.00	kg	– – Live, fresh or chilled		Free	15%
0308.22.00	kg	– – Frozen		Free	15%
0308.29.00	kg	– – Other		Free	15%
0308.30.00		– Jellyfish (<i>Rhopilema</i> spp.)			
0308.30.10	kg	– – Live, fresh or chilled		Free	15%
0308.30.20	kg	– – Frozen		Free	15%
0308.30.90	kg	– – Other		Free	15%
		– Other:			
0308.90.91	kg	– – Live, fresh or chilled		Free	15%
0308.90.92	kg	– – Frozen		Free	15%
0308.90.99	kg	– – Other		Free	15%
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.			
0309.10.00	kg	– Of fish		Free	15%
0309.90.00	kg	– Other		Free	15%

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Chapter 4

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

Notes:

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic acid producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
5. This Chapter does not cover:
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).
6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Sub-Heading Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT

04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10.00		– Of a fat content, by weight, not exceeding 1 %			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Packed in glass containers			
0401.10.11	kg	--- Milk		Free	15%
0401.10.19	kg	--- Other		Free	15%
		-- Packed in plastic containers			
0401.10.21	kg	--- Milk		Free	15%
0401.10.29	kg	--- Other		Free	15%
		-- Other packages			
0401.10.31	kg	--- Milk		Free	15%
0401.10.39	kg	--- Other		Free	15%
		- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %			
		-- Packed in glass containers			
0401.20.11	kg	--- Milk		Free	15%
0401.20.19	kg	--- Other		Free	15%
		-- Packed in plastic containers			
0401.20.21	kg	--- Milk		Free	15%
0401.20.29	kg	--- Other		Free	15%
		-- Other packages			
0401.20.31	kg	--- Milk		Free	15%
0401.20.39	kg	--- Other		Free	15%
		- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %			
		-- Packed in glass containers			
0401.40.11	kg	--- Milk		Free	15%
0401.40.19	kg	--- Other		Free	15%
		-- Packed in plastic containers			
0401.40.21	kg	--- Milk		Free	15%
0401.40.29	kg	--- Other		Free	15%
		-- Other packages			
0401.40.31	kg	--- Milk		Free	15%
0401.40.39	kg	--- Other		Free	15%
		- Of a fat content, by weight, exceeding 10 %			
		-- Packed in glass containers			
0401.50.11	kg	--- Milk		Free	15%
0401.50.19	kg	--- Other		Free	15%
		-- Packed in plastic containers			
0401.50.21	kg	--- Milk		Free	15%
0401.50.29	kg	--- Other		Free	15%
		-- Other packages			
0401.50.31	kg	--- Milk		Free	15%
0401.50.39	kg	--- Other		Free	15%
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %			
		-- Not containing added sugar or other sweetening matter			
		--- Packed in plastic containers			
0402.10.12	kg	---- Milk		Free	15%
0402.10.13	kg	---- Other		Free	15%
		--- Other.			
0402.10.21	kg	---- Milk		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0402.10.29	kg	----- Other -- Containing added sugar or other sweetening matter --- Packed in plastic containers		Free	15%
0402.10.32	kg	----- Milk		Free	15%
0402.10.39	kg	----- Other --- Other.		Free	15%
0402.10.42	kg	----- Milk		Free	15%
0402.10.49	kg	----- Other - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %: -- Not containing added sugar or other sweetening matter --- Packed in plastic containers		Free	15%
0402.21.11	kg	----- Milk for infant use		Free	15%
0402.21.12	kg	----- Cream		Free	15%
0402.21.19	kg	----- Other milk --- Other.		Free	15%
0402.21.91	kg	----- Milk for infant use		Free	15%
0402.21.92		----- Cream		Free	15%
0402.21.99	kg	----- Other milk -- Other		Free	15%
0402.29.10	kg	--- Milk		Free	15%
0402.29.20	kg	--- Cream - Other: -- Not containing added sugar or other sweetening		Free	15%
0402.91.10	kg	--- Evaporated milk		Free	15%
0402.91.90	kg	--- Other -- Other:		Free	15%
0402.99.20	kg	--- Condensed milk		Free	15%
0402.99.90	kg	--- Other		Free	15%
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. - Yogurt			
0403.20.21	kg	-- Natural yogurt		Free	15%
0403.20.29	kg	-- Other		Free	15%
0403.90.00	kg	- Other		Free	15%
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10.00	kg	- Whey and modified whey, whether or not concentrated or containing added sugar or other		Free	15%
0404.90.00	kg	- Other		Free	15%
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	kg	- Butter		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0405.20.00	kg	– Dairy spreads		Free	15%
		– Other:			
0405.90.10	kg	– – Ghee (refer 1516.20.10 for Vanaspati ghee)		Free	15%
0405.90.90	kg	– – Other		Free	15%
04.06		Cheese and curd.			
0406.10.00	kg	– Fresh (unripened or uncured) cheese, including whey cheese, and curd		Free	15%
0406.20.00	kg	– Grated or powdered cheese, of all kinds		Free	15%
0406.30.00	kg	– Processed cheese, not grated or powdered		Free	15%
0406.40.00	kg	– Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>		Free	15%
0406.90.00	kg	– Other cheese		Free	15%
04.07		Birds' eggs, in shell, fresh, preserved or cooked.			
		– Fertilised eggs for incubation:			
0407.11.00	kg	– – Of fowls of the species <i>Gallus domesticus</i>		Free	15%
0407.19.00	kg	– – Other		Free	15%
		– Other fresh eggs:			
0407.21.00	kg	– – Of fowls of the species <i>Gallus domesticus</i>		Free	15%
0407.29.00	kg	– – Other		Free	15%
0407.90.00	kg	– Other		Free	15%
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
		– Egg yolks:			
0408.11.00	kg	– – Dried		Free	15%
0408.19.00	kg	– – Other		Free	15%
		– Other:			
0408.91.00	kg	– – Dried		Free	15%
0408.99.00	kg	– – Other		Free	15%
0409.00.00	kg	Natural honey.		Free	15%
04.10		Insects and other edible products of animal origin, not elsewhere specified or included.			
0410.10.00	kg	– Insects		Free	15%
0410.90.00	kg	– Other		Free	15%

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Chapter 5

Products of animal origin, not elsewhere specified or included

Notes:

1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

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

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0501.00.00	kg	Human hair, unworked, whether or not washed or scoured; waste of human hair.		Free	15%
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10.00	kg	– Pigs', hogs' or boars' bristles and hair and waste thereof		Free	15%
0502.90.00	kg	– Other		Free	15%
[05.03]					
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0504.00.10	kg	– Fresh, chilled or frozen		Free	15%
0504.00.90	kg	– Other		Free	15%
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers .			
0505.10.00	kg	– Feathers of a kind used for stuffing; down		Free	15%
0505.90.00	kg	– Other		Free	15%
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10.00	kg	– Ossein and bones treated with acid		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0506.90.00	kg	– Other		Free	15%
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10.00	kg	– Ivory; ivory powder and waste – Other:		Free	15%
0507.90.10	kg	– – Tortoiseshell		Free	15%
0507.90.90	kg	– – Other		Free	15%
05.08		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.			
		– Coral and similar materials			
0508.00.11	kg	– – Sea fan		Free	15%
0508.00.19	kg	– – Other		Free	15%
		– Shells:			
0508.00.31	kg	– – Trochus shell		Free	15%
0508.00.32	kg	– – Mother of pearl shell		Free	15%
0508.00.33	kg	– – Green snail money		Free	15%
0508.00.34	kg	– – Shell money, unworked or unprocessed		Free	15%
0508.00.39	kg	– – Other shells		Free	15%
0508.00.90	kg	– – Other		Free	15%
[05.09]					
0510.00.00	kg	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.		Free	15%
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10.00	kg	– Bovine semen – Other:		Free	15%
		– – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3			
0511.91.10	kg	– – – Fertile fish eggs for hatching		Free	15%
0511.91.20	kg	– – – Fish, including cuttle fish and squid, for use as fish bait		Free	15%
0511.91.90	kg	– – – Other		Free	15%
		– – Other:			
0511.99.30	kg	– – – Silkworm eggs		Free	15%
0511.99.90	kg	– – – Other		Free	15%

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SECTION II VEGETABLE PRODUCTS

Notes

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

Chapter 6

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

Notes:

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
0601.10.00	u	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		Free	15%
0601.20.00	u	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and		Free	15%
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10.00	u	– Unrooted cuttings and slips		Free	15%
0602.20.00	u	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		Free	15%
0602.30.00	u	– Rhododendrons and azaleas, grafted or not		Free	15%
0602.40.00	u	– Roses, grafted or not		Free	15%
0602.90.00	kg	– Other		Free	15%
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
		– Fresh			
0603.11.00	kg	– – Roses		Free	15%
0603.12.00	kg	– – Carnations		Free	15%
0603.13.00	kg	– – Orchids		Free	15%
0603.14.00	kg	– – Chrysanthemums		Free	15%
0603.15.00	kg	– – Lilies (Lilium spp.)		Free	15%
0603.19.00	kg	– – Other		Free	15%
0603.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0604.20.00	kg	– Fresh		Free	15%
0604.90.00	kg	– Other		Free	15%

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Chapter 7

Edible vegetables and certain roots and tubers

Notes:

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05); and
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
07.01		Potatoes, fresh or chilled.			
0701.10.00	kg	– Seed		Free	15%
0701.90.00	kg	– Other		Free	15%
0702.00.00	kg	Tomatoes, fresh or chilled.		Free	15%
07.03		Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.			
0703.10.00	kg	– Onions and shallots		Free	15%
0703.20.00	kg	– Garlic		Free	15%
0703.90.00	kg	– Leeks and other alliacious vegetables		Free	15%
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10.00	kg	– Cauliflowers and broccoli		Free	15%
0704.20.00	kg	– Brussels sprouts		Free	15%
		– Other:			
0704.90.10	kg	– – White cabbage		Free	15%
0704.90.20	kg	– – Chinese cabbage		Free	15%
0704.90.90	kg	– – Other		Free	15%
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.			
		– Lettuce:			
0705.11.00	kg	– – Cabbage lettuce (head lettuce)		Free	15%
0705.19.00	kg	– – Other		Free	15%
		– Chicory:			
0705.21.00	kg	– – Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)		Free	15%
0705.29.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10.00	kg	– Carrots and turnips		Free	15%
0706.90.00	kg	– Other		Free	15%
0707.00.00	kg	Cucumbers and gherkins, fresh or chilled.		Free	15%
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10.00	kg	– Peas (<i>Pisum sativum</i>)		Free	15%
0708.20.00	kg	– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)		Free	15%
0708.90.00	kg	– Other leguminous vegetables		Free	15%
07.09		Other vegetables, fresh or chilled.			
0709.20.00	kg	– Asparagus		Free	15%
0709.30.00	kg	– Aubergines (egg-plants)		Free	15%
0709.40.00	kg	– Celery other than celeriac		Free	15%
		– Mushrooms and truffles:			
0709.51.00	kg	– – Mushrooms of the genus <i>Agaricus</i>		Free	15%
0709.52.00	kg	– – Mushrooms of the genus <i>Boletus</i>		Free	15%
0709.53.00	kg	– – Mushrooms of the genus <i>Cantharellus</i>		Free	15%
0709.54.00	kg	– – Shiitake (<i>Lentinus edodes</i>)		Free	15%
0709.55.00	kg	– – Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholomamagnivelare</i> , <i>Tricholomaanatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)		Free	15%
0709.56.00	kg	– – Truffles (<i>Tuber</i> spp.)		Free	15%
0709.59.00	kg	– – Other		Free	15%
0709.60.00	kg	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		Free	15%
0709.70.00	kg	– Spinach, New Zealand spinach and orache spinach (garden spinach)		Free	15%
		– Other:			
0709.91.00	kg	– – Globe artichokes		Free	15%
0709.92.00	kg	– – Olives		Free	15%
0709.93.00	kg	– – Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)		Free	15%
		– – Other:			
0709.99.10	kg	– – – Betel leaves (<i>Korokua</i>) (<i>Piper betel</i> L.)		Free	15%
0709.99.20	kg	– – – Bamboo shoots		Free	15%
0709.99.30	kg	– – – Soya bean sprouts		Free	15%
0709.99.40	kg	– – – Taro leaves		Free	15%
0709.99.50	kg	– – – Island cabbage (bele, slippery cabbage) (<i>Abelmoschus manihot</i>)		Free	15%
0709.99.90	kg	– – – Other		Free	15%
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10.00	kg	– Potatoes		Free	15%
		– Leguminous vegetables, shelled or unshelled:			
0710.21.00	kg	– – Peas (<i>Pisum sativum</i>)		Free	15%
0710.22.00	kg	– – Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)		Free	15%
0710.29.00	kg	– – Other		Free	15%
0710.30.00	kg	– Spinach, New Zealand spinach and orache spinach (garden spinach)		Free	15%
0710.40.00	kg	– Sweet corn		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0710.80.00	kg	– Other vegetables		Free	15%
0710.90.00	kg	– Mixtures of vegetables		Free	15%
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20.00	kg	– Olives		Free	15%
0711.40.00	kg	– Cucumbers and gherkins		Free	15%
		– Mushrooms and truffles:			
0711.51.00	kg	– – Mushrooms of the genus Agaricus		Free	15%
0711.59.00	kg	– – Other		Free	15%
0711.90.00	kg	– Other vegetables; mixtures of vegetables		Free	15%
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20.00	kg	– Onions		Free	15%
		– Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:			
0712.31.00	kg	– – Mushrooms of the genus Agaricus		Free	15%
0712.32.00	kg	– – Wood ears (Auricularia spp.)		Free	15%
0712.33.00	kg	– – Jelly fungi (Tremella spp.)		Free	15%
0712.34.00	kg	– – Shiitake (Lentinus edodes)		Free	15%
0712.39.00	kg	– – Other		Free	15%
		– Other vegetables; mixtures of vegetables			
0712.90.10	kg	– – Corn		Free	15%
0712.90.20	kg	– – Herbs, including mixtures		Free	15%
0712.90.90	kg	– – Other		Free	15%
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.			
		– Peas (Pisum sativum):			
0713.10.10	kg	– – Split		Free	15%
0713.10.90	kg	– – Other		Free	15%
0713.20.00	kg	– Chickpeas (garbanzos)		Free	15%
		– Beans (Vigna spp., Phaseolus spp.):			
0713.31.00	kg	– – Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek		Free	15%
0713.32.00	kg	– – Small red (Adzuki) beans (Phaseolus or Vigna angularis)		Free	15%
0713.33.00	kg	– – Kidney beans, including white pea beans (Phaseolus vulgaris)		Free	15%
0713.34.00	kg	– – Bambara beans (Vigna subterranea or Voandzeia subterranea)		Free	15%
0713.35.00	kg	– – Cow peas (Vigna unguiculata)		Free	15%
0713.39.00	kg	– – Other		Free	15%
0713.40.00	kg	– Lentils		Free	15%
0713.50.00	kg	– Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)		Free	15%
0713.60.00	kg	– Pigeon peas (Cajanus cajan)		Free	15%
0713.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
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.			
		– Manioc (cassava)			
		– – Cooked and preserved by freezing, not containing added sugar			
0714.10.11	kg	– – – Fresh or chilled		Free	15%
0714.10.12	kg	– – – Frozen		Free	15%
0714.10.19	kg	– – – Other		Free	15%
		– – Other			
0714.10.91	kg	– – – Fresh or chilled		Free	15%
0714.10.92	kg	– – – Frozen		Free	15%
0714.10.99	kg	– – – Other		Free	15%
0714.20.00		– Sweet potatoes			
		– – Cooked and preserved by freezing, not containing added sugar			
0714.20.11	kg	– – – Fresh or chilled		Free	15%
0714.20.12	kg	– – – Frozen		Free	15%
0714.20.19	kg	– – – Other		Free	15%
		– – Other			
0714.20.91	kg	– – – Fresh or chilled		Free	15%
0714.20.92	kg	– – – Frozen		Free	15%
0714.20.99	kg	– – – Other		Free	15%
0714.30.00		– Yams (Dioscorea spp.)			
		– – Cooked and preserved by freezing, not containing added sugar			
0714.30.11	kg	– – – Fresh or chilled		Free	15%
0714.30.12	kg	– – – Frozen		Free	15%
0714.30.19	kg	– – – Other		Free	15%
		– – Other			
0714.30.91	kg	– – – Fresh or chilled		Free	15%
0714.30.92	kg	– – – Frozen		Free	15%
0714.30.99	kg	– – – Other		Free	15%
0714.40.00		– Taro (Colocasia spp.)			
		– – Cooked and preserved by freezing, not containing added sugar			
0714.40.11	kg	– – – Fresh or chilled		Free	15%
0714.40.12	kg	– – – Frozen		Free	15%
0714.40.19	kg	– – – Other		Free	15%
		– – Other			
0714.40.91	kg	– – – Fresh or chilled		Free	15%
0714.40.92	kg	– – – Frozen		Free	15%
0714.40.99	kg	– – – Other		Free	15%
0714.50.00		– Yautia (Xanthosoma spp.)			
		– – Cooked and preserved by freezing, not containing added sugar			
0714.50.11	kg	– – – Fresh or chilled		Free	15%
0714.50.12	kg	– – – Frozen		Free	15%
0714.50.19	kg	– – – Other		Free	15%
		– – Other			
0714.50.91	kg	– – – Fresh or chilled		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0714.50.92	kg	— — — Frozen		Free	15%
0714.50.99	kg	— — — Other		Free	15%
0714.90.00	kg	— Other		Free	15%

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Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
08.01		Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
		– Coconuts:			
0801.11.00	kg	– – Desiccated		Free	15%
0801.12.00	kg	– – In the inner shell (endocarp)		Free	15%
0801.19.00	kg	– – Other		Free	15%
		– Brazil nuts:			
0801.21.00	kg	– – In shell		Free	15%
0801.22.00	kg	– – Shelled		Free	15%
		– Cashew nuts:			
0801.31.00	kg	– – In shell		Free	15%
0801.32.00	kg	– – Shelled		Free	15%
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.			
		– Almonds:			
0802.11.00	kg	– – In shell		Free	15%
0802.12.00	kg	– – Shelled		Free	15%
		– Hazelnuts or filberts (Corylus spp.):			
0802.21.00	kg	– – In shell		Free	15%
0802.22.00	kg	– – Shelled		Free	15%
		– Walnuts:			
0802.31.00	kg	– – In shell		Free	15%
0802.32.00	kg	– – Shelled		Free	15%
		– Chestnuts (Castanea spp.):			
0802.41.00	kg	– – In shell		Free	15%
0802.42.00	kg	– – Shelled		Free	15%
		– Pistachios:			
0802.51.00	kg	– – In shell		Free	15%
0802.52.00	kg	– – Shelled		Free	15%
		– Macadamia nuts:			
0802.61.00	kg	– – In shell		Free	15%
0802.62.00	kg	– – Shelled		Free	15%
0802.70.00	kg	– Kola nuts (Cola spp.)		Free	15%
0802.80.00	kg	– Areca (betel) nuts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other			
0802.91.00	kg	– – Pine nuts, in shell		Free	15%
0802.92.00	kg	– – Pine nuts, shelled		Free	15%
		– – Other			
0802.99.10	kg	– – – Tuitui (candlenut) (Aleurites moluccanus)		Free	15%
0802.99.90	kg	– – – Other		Free	15%
08.03		Bananas, including plantains, fresh or dried.			
		– Plantains			
0803.10.10	kg	– – Fresh		Free	15%
0803.10.20	kg	– – Dried		Free	15%
		– Other			
0803.90.10	kg	– – Fresh		Free	15%
0803.90.20	kg	– – Dried		Free	15%
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
		– Dates			
0804.10.10	kg	– – Fresh		Free	15%
0804.10.20	kg	– – Dried		Free	15%
		– Figs			
0804.20.10	kg	– – Fresh		Free	15%
0804.20.20	kg	– – Dried		Free	15%
		– Pineapples			
0804.30.10	kg	– – Fresh		Free	15%
0804.30.20	kg	– – Dried		Free	15%
		– Avocados			
0804.40.10	kg	– – Fresh		Free	15%
0804.40.20	kg	– – Dried		Free	15%
		– Guavas, mangoes and mangosteens			
0804.50.10	kg	– – Fresh		Free	15%
0804.50.20	kg	– – Dried		Free	15%
08.05		Citrus fruit, fresh or dried.			
		– Oranges			
0805.10.10	kg	– – Fresh		Free	15%
0805.10.20	kg	– – Dried		Free	15%
		– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
		– – Mandarins (including tangerines and satsumas)			
0805.21.10	kg	– – – Fresh		Free	15%
0805.21.20	kg	– – – Dried		Free	15%
		– – Clementines			
0805.22.10	kg	– – – Fresh		Free	15%
0805.22.20	kg	– – – Dried		Free	15%
		– – Other			
0805.29.10	kg	– – – Fresh		Free	15%
0805.29.20	kg	– – – Dried		Free	15%
		– Grapefruit and pomelos			
0805.40.10	kg	– – Fresh		Free	15%
0805.40.20	kg	– – Dried		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)			
0805.50.10	kg	– – Fresh		Free	15%
0805.50.20	kg	– – Dried		Free	15%
		– Other			
0805.90.10	kg	– – Fresh		Free	15%
0805.90.20	kg	– – Dried		Free	15%
08.06		Grapes, fresh or dried.			
0806.10.00	kg	– Fresh		Free	15%
0806.20.00	kg	– Dried		Free	15%
08.07		Melons (including watermelons) and pawpaws			
		– Melons (including watermelons):			
0807.11.00	kg	– – Watermelons		Free	15%
0807.19.00	kg	– – Other		Free	15%
0807.20.00	kg	– Pawpaws (papayas)		Free	15%
08.08		Apples, pears and quinces, fresh.			
0808.10.00	kg	– Apples		Free	15%
0808.30.00	kg	– Pears		Free	15%
0808.40.00	kg	– Quinces		Free	15%
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10.00	kg	– Apricots		Free	15%
		– Cherries:			
0809.21.00	kg	– – Sour cherries (Prunus cerasus)		Free	15%
0809.29.00	kg	– – Other		Free	15%
0809.30.00	kg	– Peaches, including nectarines		Free	15%
0809.40.00	kg	– Plums and sloes		Free	15%
08.10		Other fruit, fresh.			
0810.10.00	kg	– Strawberries		Free	15%
0810.20.00	kg	– Raspberries, blackberries, mulberries and		Free	15%
0810.30.00	kg	– Black, white or red currants and gooseberries		Free	15%
0810.40.00	kg	– Cranberries, bilberries and other fruits of the genus Vaccinium		Free	15%
0810.50.00	kg	– Kiwifruit		Free	15%
0810.60.00	kg	– Durians		Free	15%
0810.70.00	kg	– Persimmons		Free	15%
		– Other:			
0810.90.10	kg	– – Breadfruit		Free	15%
0810.90.20	kg	– – Jackfruit		Free	15%
0810.90.30	kg	– – Noni fruit (Morindacitrifolia L.)		Free	15%
0810.90.40	kg	– – Tamarind (Tamarindus indica)		Free	15%
0810.90.50	kg	– – Starfruit		Free	15%
0810.90.90	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
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.			
		– Strawberries			
0811.10.10	kg	– – Containing added sugar or other sweetening matter		Free	15%
0811.10.90	kg	– – Other		Free	15%
		– Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries			
0811.20.10	kg	– – Containing added sugar or other sweetening matter		Free	15%
0811.20.90	kg	– – Other		Free	15%
		– Other			
0811.90.10	kg	– – Passionfruit		Free	15%
0811.90.90	kg	– – Other		Free	15%
08.12		Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10.00	kg	– Cherries		Free	15%
		– Other:			
0812.90.10	kg	– – Passionfruit		Free	15%
0812.90.90	kg	– – Other		Free	15%
08.13		Fruit, dried, other than that of heading 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10.00	kg	– Apricots		Free	15%
0813.20.00	kg	– Prunes		Free	15%
0813.30.00	kg	– Apples		Free	15%
0813.40.00	kg	– Other fruit		Free	15%
0813.50.00	kg	– Mixtures of nuts or dried fruits of this Chapter		Free	15%
08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.11.10	kg	– Lemon peel		Free	15%
0814.00.90	kg	– Other		Free	15%

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Chapter 9

Coffee, tea, maté and spices

Notes:

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that Heading; and
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
		– Coffee, not roasted:			
		– – Not decaffeinated:			
0901.11.10	kg	– – – Coffee cherry		Free	15%
0901.11.20	kg	– – – Green beans		Free	15%
0901.11.90	kg	– – – Other		Free	15%
0901.12.00	kg	– – Decaffeinated		Free	15%
		– Coffee roasted:			
0901.21.00	kg	– – Not decaffeinated		Free	15%
0901.22.00	kg	– – Decaffeinated		Free	15%
		– Other			
0901.90.10	kg	– – Coffee husks and skins		Free	15%
0901.90.20	kg	– – Coffee substitutes containing coffee		Free	15%
09.02		Tea, whether or not flavoured.			
0902.10.00	kg	– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg		Free	15%
0902.20.00	kg	– Other green tea (not fermented)		Free	15%
0902.30.00	kg	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		Free	15%
0902.40.00	kg	– Other black tea (fermented) and other partly fermented tea		Free	15%
0903.00.00	kg	Maté.		Free	15%
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>).			
		– Pepper:			
0904.11.00	kg	– – Neither crushed nor ground		Free	15%
0904.12.00	kg	– – Crushed or ground		Free	15%
		– Fruits of the genus <i>Capsicum</i> or of the genus			
0904.21.00	kg	– – Dried, neither crushed nor ground		Free	15%
0904.22.00	kg	– – Crushed or ground		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
09.05		Vanilla.			
0905.10.00	kg	– Neither crushed nor ground		Free	15%
0905.20.00	kg	– Crushed or ground		Free	15%
09.06		Cinnamon and cinnamon-tree flowers.			
		– Neither crushed nor ground:			
0906.11.00	kg	– – Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)		Free	15%
0906.19.00	kg	– – Other		Free	15%
0906.20.00	kg	– Crushed or ground		Free	15%
09.07		Cloves (whole fruit, cloves and stems).			
0907.10.00	kg	– Neither crushed nor ground		Free	15%
0907.20.00	kg	– Crushed or ground		Free	15%
09.08		Nutmeg, mace and cardamoms.			
		– Nutmeg:			
0908.11.00	kg	– – Neither crushed nor ground		Free	15%
0908.12.00	kg	– – Crushed or ground		Free	15%
		– Mace:			
0908.21.00	kg	– – Neither crushed nor ground		Free	15%
0908.22.00	kg	– – Crushed or ground		Free	15%
		– Cardamoms:			
0908.31.00	kg	– – Neither crushed nor ground		Free	15%
0908.32.00	kg	– – Crushed or ground		Free	15%
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
		– Seeds of coriander:			
0909.21.00	kg	– – Neither crushed nor ground		Free	15%
0909.22.00	kg	– – Crushed or ground		Free	15%
		– Seeds of cumin:			
0909.31.00	kg	– – Neither crushed nor ground		Free	15%
0909.32.00	kg	– – Crushed or ground		Free	15%
		– Seeds of anise, badian, caraway or fennel; juniper			
0909.61.00	kg	– – Neither crushed nor ground		Free	15%
0909.62.00	kg	– – Crushed or ground		Free	15%
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
		– Ginger:			
		– – Neither crushed nor ground			
0910.11.10	kg	– – – Ginger, preserved in brine		Free	15%
0910.11.90	kg	– – – Other		Free	15%
		– – Crushed or ground:			
0910.12.10	kg	– – – Ginger, preserved in brine		Free	15%
0910.12.90	kg	– – – Other		Free	15%
0910.20.00	kg	– Saffron		Free	15%
		– Turmeric (curcuma)			
0910.30.10	kg	– – Neither crushed nor ground		Free	15%
0910.30.90	kg	– – Crushed or ground		Free	15%
		– Other spices:			
		– – Mixtures referred to in Note 1 (b) to this Chapter			
0910.91.10	kg	– – – Neither crushed nor ground		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
0910.91.90	kg	--- Crushed or ground		Free	15%
		-- Other			
0910.99.10	kg	--- Curry		Free	15%
0910.99.20	kg	--- Other, neither crushed nor ground		Free	15%
0910.99.90	kg	--- Other		Free	15%

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Chapter 10 Cereals

Notes:

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Sub-Heading Notes:

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 NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
10.01		Wheat and meslin.			
		– Durum wheat:			
1001.11.00	kg	– – Seed		Free	15%
1001.19.00	kg	– – Other		Free	15%
		– Other:			
1001.91.00	kg	– – Seed		Free	15%
1001.99.00	kg	– – Other		Free	15%
10.02		Rye.			
1002.10.00	kg	– Seed		Free	15%
1002.90.00	kg	– Other		Free	15%
10.03		Barley.			
1003.10.00	kg	– Seed		Free	15%
1003.90.00	kg	– Other		Free	15%
10.04		Oats.			
1004.10.00	kg	– Seed		Free	15%
1004.90.00	kg	– Other		Free	15%
10.05		Maize (corn).			
1005.10.00	kg	– Seed		Free	15%
1005.90.00	kg	– Other		Free	15%
10.06		Rice.			
1006.10.00	kg	– Rice in the husk (paddy or rough)		Free	15%
1006.20.00	kg	– Husked (brown) rice		Free	15%
1006.30.00	kg	– Semi– milled or wholly milled rice, whether or not polished or glazed		Free	15%
1006.40.00	kg	– Broken rice		Free	15%
10.07		Grain sorghum.			
1007.10.00	kg	– Seed		Free	15%
1007.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
10.08		Buckwheat, millet and canary seed; other cereals.			
1008.10.00	kg	– Buckwheat		Free	15%
		– Millet:			
1008.21.00	kg	– – Seed		Free	15%
1008.29.00	kg	– – Other		Free	15%
1008.30.00	kg	– Canary seeds		Free	15%
1008.40.00	kg	– Fonio (Digitaria spp.)		Free	15%
1008.50.00	kg	– Quinoa (Chenopodium quinoa)		Free	15%
1008.60.00	kg	– Triticale		Free	15%
1008.90.00	kg	– Other cereals		Free	15%

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Chapter 11

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

Notes:

1. This Chapter does not cover:

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

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

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

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

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT

11.01

Wheat or meslin flour.

		– Wheat flour			
1101.00.11	kg	– – Fortified		Free	15%
1101.00.19	kg	– – Other		Free	15%
1101.00.20	kg	– Meslin flour		Free	15%

11.02

Cereal flours other than of wheat or meslin.

1102.20.00	kg	– Maize (corn) flour		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other:			
1102.90.10	kg	– – Rice flour		Free	15%
1102.90.90	kg	– – Other		Free	15%
11.03		Cereal groats, meal and pellets.			
		– Groats and meal:			
1103.11.00	kg	– – Of wheat		Free	15%
1103.13.00	kg	– – Of maize (corn)		Free	15%
1103.19.00	kg	– – Of other cereals		Free	15%
1103.20.00	kg	– Pellets		Free	15%
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		– Rolled or flaked grains:			
1104.12.00	kg	– – Of oats		Free	15%
1104.19.00	kg	– – Of other cereals		Free	15%
		– Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00	kg	– – Of oats		Free	15%
1104.23.00	kg	– – Of maize (corn)		Free	15%
1104.29.00	kg	– – Of other cereals		Free	15%
1104.30.00	kg	– Germ of cereals, whole, rolled, flaked or ground		Free	15%
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10.00	kg	– Flour, meal and powder		Free	15%
1105.20.00	kg	– Flakes, granules and pellets		Free	15%
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10.00	kg	– Of the dried leguminous vegetables of heading 07.13		Free	15%
1106.20.00	kg	– Of sago or of roots or tubers of heading 07.14		Free	15%
1106.30.00	kg	– Of the products of Chapter 8		Free	15%
11.07		Malt, whether or not roasted.			
1107.10.00	kg	– Not roasted		Free	15%
1107.20.00	kg	– Roasted		Free	15%
11.08		Starches; inulin.			
		– Starches:			
1108.11.00	kg	– – Wheat starch		Free	15%
1108.12.00	kg	– – Maize (corn) starch		Free	15%
1108.13.00	kg	– – Potato starch		Free	15%
1108.14.00	kg	– – Manioc (cassava) starch		Free	15%
1108.19.00	kg	– – Other starches		Free	15%
1108.19.10	kg	– – – Arrowroot		Free	15%
1108.19.90	kg	– – – Other		Free	15%
1108.20.00	kg	– Inulin		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1109.00.00	kg	Wheat gluten, whether or not dried.		Free	15%

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Chapter 12

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

Notes:

1. Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

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

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

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of Heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilisers of heading 31.01 or 31.05.

Sub-Heading Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
12.01		Soya beans, whether or not broken.			
1201.10.00	kg	– Seed		Free	15%
1201.90.00	kg	– Other		Free	15%
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.30.00	kg	– Seed		Free	15%
		– Other:			
1202.41.00	kg	– – In shell		Free	15%
1202.42.00	kg	– – Shelled, whether or not broken		Free	15%
1203.00.00	kg	Copra.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1204.00.00	kg	Linseed, whether or not broken.		Free	15%
12.05		Rape or colza seeds, whether or not broken.			
1205.10.00	kg	– Low erucic acid rape or colza seeds		Free	15%
1205.90.00	kg	– Other		Free	15%
1206.00.00	kg	Sunflower seeds, whether or not broken.		Free	15%
12.07		Other oil seeds and oleaginous fruits, whether or			
1207.10.00	kg	– Palm nuts and kernels		Free	15%
		– Cotton seeds:			
1207.21.00	kg	– – Seed		Free	15%
1207.29.00	kg	– – Other		Free	15%
1207.30.00	kg	– Castor oil seeds		Free	15%
1207.40.00	kg	– Sesamum seeds		Free	15%
1207.50.00	kg	– Mustard seeds		Free	15%
1207.60.00	kg	– Safflower (<i>Carthamustinctorius</i>) seeds		Free	15%
1207.70.00	kg	– Melon seeds		Free	15%
		– Other:			
1207.91.00	kg	– – Poppy seeds		Free	15%
		– – Other:			
1207.99.10	kg	– – – Tea seeds		Free	15%
1207.99.90	kg	– – – Other		Free	15%
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00	kg	– Of soya beans		Free	15%
1208.90.00	kg	– Other		Free	15%
12.09		Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00	kg	– Sugar beet seeds		Free	15%
		– Seeds of forage plants:			
1209.21.00	kg	– – Lucerne (alfalfa) seeds		Free	15%
1209.22.00	kg	– – Clover (<i>Trifolium</i> spp.) seeds		Free	15%
1209.23.00	kg	– – Fescue seeds		Free	15%
1209.24.00	kg	– – Kentucky blue grass (<i>Poa pratensis</i> L.) seeds		Free	15%
1209.25.00	kg	– – Rye grass (<i>Loliummultiflorum</i> Lam., <i>Loliumperenne</i> L.) seeds		Free	15%
1209.29.00	kg	– – Other		Free	15%
1209.30.00	kg	– Seeds of herbaceous plants cultivated principally for their flowers		Free	15%
		– Other:			
		– – Vegetable seeds:			
1209.91.10	kg	– – – Squash seeds		Free	15%
1209.91.90	kg	– – – Other		Free	15%
1209.99.00	kg	– – Other		Free	15%
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10.00	kg	– Hop cones, neither ground nor powdered nor in the form of pellets		Free	15%
1210.20.00	kg	– Hop cones, ground, powdered or in the form of pellets; lupulin		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.			
1211.20.00	kg	– Ginseng roots		Free	15%
1211.30.00	kg	– Coca leaf		Free	15%
1211.40.00	kg	– Poppy straw		Free	15%
1211.50.00	kg	– Ephedra		Free	15%
1211.60.00	kg	– Bark of African cherry (<i>Prunus africana</i>)		Free	15%
		– Other:			
		– – Piper methysticum (Kava):			
1211.90.11	kg	– – – Piper methysticum (kava, yaqona or sakau) in dried chips form		Free	15%
1211.90.12	kg	– – – Piper methysticum (kava, yaqona or sakau) in powder form		Free	15%
1211.90.20	kg	– – – Noni (<i>nonu</i>) leaf		Free	15%
1211.90.30	kg	– – – Sandalwood chips and shavings		Free	15%
1211.90.90	kg	– – – Other		Free	15%
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			
		– Seaweeds and other algae:			
		– – Fit for human consumption			
1212.21.10	kg	– – – Fresh or chilled		Free	15%
1212.21.90	kg	– – – Other		Free	15%
		– – Other			
1212.29.10	kg	– – – Fresh or chilled		Free	15%
1212.29.90	kg	– – – Other		Free	15%
		– Other:			
		– – Sugar beet			
1212.91.10	kg	– – – Fresh or chilled		Free	15%
1212.91.90	kg	– – – Other		Free	15%
		– – Locust beans (<i>carob</i>)			
1212.92.10	kg	– – – Fresh or chilled		Free	15%
1212.92.90	kg	– – – Other		Free	15%
		– – Sugar cane			
1212.93.10	kg	– – – Fresh or chilled		Free	15%
1212.93.90	kg	– – – Other		Free	15%
		– – Chicory roots			
1212.94.10	kg	– – – Fresh or chilled		Free	15%
1212.94.90	kg	– – – Other		Free	15%
		– – Other			
1212.99.10	kg	– – – Fresh or chilled		Free	15%
1212.99.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1213.00.00	kg	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		Free	15%
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10.00	kg	– Lucerne (alfalfa) meal and pellets		Free	15%
1214.90.00	kg	– Other		Free	15%

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Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Notes:

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 19.01);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
1301.20.00	kg	– Gum Arabic		Free	15%
1301.90.00	kg	– Other		Free	15%
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
		– Vegetable saps and extracts:			
1302.11.00	kg	– – Opium		Free	15%
1302.12.00	kg	– – Of liquorice		Free	15%
1302.13.00	kg	– – Of hops		Free	15%
1302.14.00	kg	– – Of ephedra		Free	15%
1302.19.00	kg	– – Other		Free	15%
1302.20.00	kg	– Pectic substances, pectinates and pectates		Free	15%
		– Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31.00	kg	– – Agar-agar		Free	15%
1302.32.00	kg	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		Free	15%
1302.39.00	kg	– – Other		Free	15%

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Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes:

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10.00	kg	– Bamboos		Free	15%
1401.20.00	kg	– Rattans		Free	15%
		– Other:			
1401.90.10	kg	– – Pandanus		Free	15%
1401.90.90	kg	– – Other		Free	15%
[14.02]					
[14.03]					
14.04		Vegetable products not elsewhere specified or included.			
1404.20.00	kg	– Cotton linters		Free	15%
		– Other			
1404.90.10	kg	– – Tapa cloth		Free	15%
1404.90.90	kg	– – Other		Free	15%

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SECTION III

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

Chapter 15

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

Notes:

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

Sub-heading Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
1501.10.00	kg	– Lard		Free	15%
1501.20.00	kg	– Other pig fat		Free	15%
1501.90.00	kg	– Other		Free	15%
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
		– Tallow:			
1502.10.10	kg	– – Edible tallow		Free	15%
1502.10.90	kg	– – Other		Free	15%
1502.90.00	kg	– Other		Free	15%
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00.10	kg	– Edible products		Free	15%
1503.00.90	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10.00	kg	– Fish-liver oils and their fractions		Free	15%
1504.20.00	kg	– Fats and oils and their fractions, of fish, other than liver oils		Free	15%
1504.30.00	kg	– Fats and oils and their fractions, of marine mammals		Free	15%
1505.00.00	kg	Wool grease and fatty substances derived therefrom (including lanolin).		Free	15%
15.06		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.			
1506.00.10	kg	– Edible products		Free	15%
1506.00.90	kg	– Other		Free	15%
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10.00	kg	– Crude oil, whether or not degummed		Free	15%
1507.90.00	kg	– Other		Free	15%
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10.00	kg	– Crude oil		Free	15%
1508.90.00	kg	– Other		Free	15%
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.20.00	kg	– Extra virgin olive oil		Free	15%
1509.30.00	kg	– Virgin olive oil		Free	15%
1509.40.00	kg	– Other virgin olive oils		Free	15%
1509.90.00	kg	– Other		Free	15%
15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
1510.10.00	kg	– Crude olive pomace oil		Free	15%
1510.90.00	kg	– Other		Free	15%
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10.00	kg	– Crude oil		Free	15%
1511.90.00	kg	– Other		Free	15%
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
		Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00	kg	– Crude oil		Free	15%
1512.19.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1512.21.00	kg	– Cotton-seed oil and its fractions: – – Crude oil, whether or not gossypol has been removed		Free	15%
1512.29.00	kg	– – Other		Free	15%
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
1513.11.00	kg	– Coconut (copra) oil and its fractions: – – Crude oil – – Other:		Free	15%
1513.19.10	kg	– – – Virgin		Free	15%
1513.19.90	kg	– – – Other		Free	15%
1513.21.00	kg	– Palm kernel or babassu oil and fractions thereof: – – Crude oil		Free	15%
1513.29.00	kg	– – Other		Free	15%
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
1514.11.00	kg	– Low erucic acid rape or colza oil and its fractions: – – Crude oil		Free	15%
1514.19.00	kg	– – Other – Other:		Free	15%
1514.91.00	kg	– – Crude oil		Free	15%
1514.99.00	kg	– – Other		Free	15%
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
1515.11.00	kg	– Linseed oil and its fractions: – – Crude oil		Free	15%
1515.19.00	kg	– – Other		Free	15%
1515.21.00	kg	– Maize (corn) oil and its fractions: – – Crude oil		Free	15%
1515.29.00	kg	– – Other		Free	15%
1515.30.00	kg	– Castor oil and its fractions – Sesame oil and its fractions:		Free	15%
1515.50.10	kg	– – Crude oil		Free	15%
1515.50.90	kg	– – Other		Free	15%
1515.60.00	kg	– Microbial fats and oils and their fractions – Other:		Free	15%
1515.90.10	kg	– – Crude oil		Free	15%
1515.90.90	kg	– – Other		Free	15%
15.16		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10.00	kg	– Animal fats and oils and their fractions – Vegetable fats and oils and their fractions:		Free	15%
1516.20.10	kg	– – – Vanaspati ghee (refer 0405.90.10 for ghee)		Free	15%
1516.20.90	kg	– – – Other		Free	15%
1516.30.00	kg	– Microbial fats and oils and their fractions		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
1517.10.00	kg	– Margarine, excluding liquid margarine		Free	15%
		– Other:			
1517.90.10	kg	– – Liquid margarine, imitation lard and shortening		Free	15%
		– – Other			
1517.90.91	kg	– – – Coconut (copra) oil		Free	15%
1517.90.99	kg	– – – Other		Free	15%
1518.00.00	kg	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		Free	15%
[15.19]					
15.20		Glycerol, crude; glycerol waters and glycerol lyes.			
1520.00.10	kg	– Glycerol (glycerine), crude		Free	15%
1520.00.20	kg	– Glycerol waters and glycerol lyes		Free	15%
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10.00	kg	– Vegetable waxes		Free	15%
		– Other:			
1521.90.10	kg	– – Beeswax		Free	15%
1521.90.90	kg	– – Other		Free	15%
1522.00.00	kg	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		Free	15%

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

Notes:

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

Chapter 16

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

Notes:

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Notes 6 to Chapter 4 or in heading 05.04.

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

Sub-heading Notes:

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
16.01		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.			
1601.00.10	kg	– Beef		Free	15%
1601.00.20	kg	– Pork		Free	15%
1601.00.90	kg	– Other		Free	15%
16.02		Other prepared or preserved meat, meat offal, blood or insects.			
1602.10.00		– Homogenised preparations			
		– – Preserved in cans:			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1602.10.11	kg	--- In combination with vegetables or other food substances; meat pastes		Free	15%
1602.10.19	kg	--- Other		Free	15%
1602.10.90	kg	-- Otherwise packed		Free	15%
1602.20.00	kg	- Of liver of any animal		Free	15%
		- Of poultry of Heading 01.05:			
1602.31.00	kg	-- Of turkeys		Free	15%
		-- Of fowls of the species Gallus domesticus			
1602.32.10	kg	--- Preserved in cans:		Free	15%
1602.32.90	kg	--- Otherwise packed		Free	15%
		-- Other			
1602.39.10	kg	--- Preserved in cans:		Free	15%
1602.39.90	kg	--- Otherwise packed		Free	15%
		- Of swine:			
		-- Hams and cuts thereof			
1602.41.10	kg	--- Preserved in cans:		Free	15%
1602.41.90	kg	--- Otherwise packed		Free	15%
		-- Shoulders and cuts thereof			
1602.42.10	kg	--- Preserved in cans:		Free	15%
1602.42.90	kg	--- Otherwise packed		Free	15%
		-- Other, including mixtures			
1602.49.10	kg	--- Preserved in cans:		Free	15%
1602.49.90	kg	--- Otherwise packed		Free	15%
		- Of bovine animals			
1602.50.10	kg	--- Preserved in cans:		Free	15%
1602.50.90	kg	--- Otherwise packed		Free	15%
		- Other, including preparations of blood of any animal			
		-- Of crocodile			
1602.90.11	kg	--- Preserved in cans:		Free	15%
1602.90.19	kg	--- Otherwise packed		Free	15%
		-- Of kangaroo			
1602.90.21	kg	--- Preserved in cans:		Free	15%
1602.90.29	kg	--- Otherwise packed		Free	15%
		-- Of sheep or lamb			
1602.90.31	kg	--- Preserved in cans:		Free	15%
1602.90.39	kg	--- Otherwise packed		Free	15%
		-- Other			
1602.90.91	kg	--- Preserved in cans:		Free	15%
1602.90.99	kg	--- Otherwise packed		Free	15%
1603.00.00	kg	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		Free	15%
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Fish, whole or in pieces, but not minced:			
		-- Salmon			
1604.11.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.11.90	kg	--- Otherwise packed		Free	15%
		-- Herrings			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1604.12.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.12.90	kg	--- Otherwise packed		Free	15%
		-- Sardines, sardinella and brisling or sprats			
1604.13.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.13.90	kg	--- Otherwise packed		Free	15%
		-- Tunas, skipjack tuna and bonito (Sarda spp.)			
1604.14.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.14.90	kg	--- Otherwise packed		Free	15%
		-- Mackerel			
1604.15.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.15.90	kg	--- Otherwise packed		Free	15%
		-- Anchovies			
1604.16.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.16.90	kg	--- Otherwise packed		Free	15%
		-- Eels			
1604.17.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.17.90	kg	--- Otherwise packed		Free	15%
		-- Shark fins			
1604.18.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.18.90	kg	--- Otherwise packed		Free	15%
		-- Other			
1604.19.10	kg	--- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.19.90	kg	--- Otherwise packed		Free	15%
		-- Other prepared or preserved fish			
1604.20.10	kg	-- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1604.20.90	kg	-- Otherwise packed		Free	15%
		-- Caviar and caviar substitutes:			
1604.31.00	kg	-- Caviar		Free	15%
1604.32.00	kg	-- Caviar substitutes		Free	15%
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
		-- Crab			
1605.10.10	kg	-- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.10.90	kg	-- Otherwise packed		Free	15%
		-- Shrimps and prawns:			
1605.21.00	kg	-- Not in airtight container		Free	15%
1605.29.00	kg	-- Other		Free	15%
		-- Lobster			
1605.30.10	kg	-- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.30.90	kg	-- Otherwise packed		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other crustaceans			
1605.40.10	kg	– – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.40.90	kg	– – Otherwise packed		Free	15%
		– Molluscs:			
		– – Oysters			
1605.51.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.51.90	kg	– – – Otherwise packed		Free	15%
		– – Scallops, including queen scallops			
1605.52.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.52.90	kg	– – – Otherwise packed		Free	15%
		– – Mussels			
1605.53.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.53.90	kg	– – – Otherwise packed		Free	15%
		– – Cuttle fish and squid			
1605.54.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.54.90	kg	– – – Otherwise packed		Free	15%
		– – Octopus			
1605.55.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.55.90	kg	– – – Otherwise packed		Free	15%
		– – Clams, cockles and arkshells			
1605.56.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.56.90	kg	– – – Otherwise packed		Free	15%
		– – Abalone			
1605.57.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.57.90	kg	– – – Otherwise packed		Free	15%
		– – Snails, other than sea snails			
1605.58.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.58.90	kg	– – – Otherwise packed		Free	15%
		– – Other			
1605.59.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.59.90	kg	– – – Otherwise packed		Free	15%
		– Other aquatic invertebrates:			
		– – Sea cucumbers			
1605.61.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.61.90	kg	– – – Otherwise packed		Free	15%
		– – Sea urchins			
1605.62.10	kg	– – – In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.62.90	kg	– – – Otherwise packed		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1605.63.10	kg	-- Jellyfish --- In cans, whether or not with added liquor, oil or sauce:		Free	15%
1605.63.90	kg	--- Otherwise packed -- Other		Free	15%
1605.69.10	kg	--- Preserved in cans:		Free	15%
1605.69.90	kg	--- Otherwise packed		Free	15%

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Chapter 17

Sugars and sugar confectionery

Notes:

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Sub-heading Notes:

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		– Raw sugar not containing added flavouring or colouring matter:			
1701.12.00	kg	– – Beet sugar		Free	15%
1701.13.00	kg	– – Cane sugar specified in Sub-Heading note 2 to this Chapter		Free	15%
1701.14.00	kg	– – Other cane sugar		Free	15%
		– Other:			
1701.91.00	kg	– – Containing added flavouring or colouring matter		Free	15%
1701.99.00	kg	– – Other		Free	15%
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		– Lactose and lactose syrup:			
1702.11.00	kg	– – Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter		Free	15%
1702.19.00	kg	– – Other		Free	15%
1702.20.00	kg	– Maple sugar and maple syrup		Free	15%
1702.30.00	kg	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose		Free	15%
1702.40.00	kg	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar		Free	15%
1702.50.00	kg	– Chemically pure fructose		Free	15%
1702.60.00	kg	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose			
1702.90.10	kg	– – Infant food preparations		Free	15%
1702.90.20	kg	– – Artificial honey		Free	15%
1702.90.30	kg	– – Caramel		Free	15%
1702.90.90	kg	– – Other		Free	15%
17.03		Molasses resulting from the extraction or refining of sugar.			
1703.10.00	kg	– Cane molasses		Free	15%
1703.90.00	kg	– Other		Free	15%
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	kg	– Chewing gum, whether or not sugar-coated		Free	15%
1704.90.00	kg	– Other		Free	15%

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Chapter 18

Cocoa and cocoa preparations

Notes:

1. This Chapter does not cover:

- (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1801.00.00	kg	Cocoa beans, whole or broken, raw or roasted.		Free	15%
1802.00.00	kg	Cocoa shells, husks, skins and other cocoa waste.		Free	15%
18.03		Cocoa paste, whether or not defatted.			
1803.10.00	kg	– Not defatted		Free	15%
1803.20.00	kg	– Wholly or partly defatted		Free	15%
1804.00.00	kg	Cocoa butter, fat and oil.		Free	15%
1805.00.00	kg	Cocoa powder, not containing added sugar or other sweetening matter.		Free	15%
18.06		Chocolate and other food preparations containing cocoa.			
1806.10.00	kg	– Cocoa powder, containing added sugar or other sweetening matter		Free	15%
1806.10.20	kg	– – Beverages and preparations for making beverages		Free	15%
1806.10.90	kg	– – Other		Free	15%
		– Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg			
1806.20.10	kg	– – Chocolate confectionery in blocks, slabs or bars		Free	15%
1806.20.90	kg	– – Other		Free	15%
		– Other, in blocks, slabs or bars:			
1806.31.00	kg	– – Filled		Free	15%
1806.32.00	kg	– – Not filled		Free	15%
		– Other:			
1806.90.20	kg	– – Chocolate coated products: sugar confectionery containing cocoa		Free	15%
1806.90.90	kg	– – Other		Free	15%

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Chapter 19

Preparations of cereals, flour, starch or milk; pastry cooks' products

Notes:

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereal groats of Chapter 11; or
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11; and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the Headings of, or Notes to Chapter 10 or 11.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
		– Preparations suitable for infants or young children, put up for retail sale			
1901.10.10	kg	– – Containing cocoa		Free	15%
1901.10.90	kg	– – Other		Free	15%
		– Mixes and doughs for the preparation of bakers' wares of Heading 19.05			
1901.20.10	kg	– – Containing cocoa		Free	15%
1901.20.90	kg	– – Other		Free	15%
		– Other:			
1901.90.10	kg	– – Preparations for making beverages and malt extracts (e.g Milo)		Free	15%
1901.90.90	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
		– Uncooked pasta, not stuffed or otherwise prepared:			
1902.11.00	kg	– – Containing eggs		Free	15%
1902.19.00	kg	– – Other		Free	15%
1902.20.00	kg	– Stuffed pasta, whether or not cooked or otherwise prepared		Free	15%
		– Other pasta:			
1902.30.10	kg	– – Instant noodles		Free	15%
1902.30.90	kg	– – Other		Free	15%
1902.40.00	kg	– Couscous		Free	15%
19.03	kg	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		Free	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, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
		– Prepared foods obtained by the swelling or roasting of cereals or cereal products			
1904.10.10	kg	– – Coated with chocolate or cocoa		Free	15%
1904.10.90	kg	– – Other		Free	15%
		– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
1904.20.10	kg	– – Coated with chocolate or cocoa		Free	15%
1904.20.20	kg	– – Muesli		Free	15%
1904.20.90	kg	– – Other		Free	15%
1904.30.00	kg	– Bulgur wheat		Free	15%
		– Other			
1904.90.10	kg	– – Coated with chocolate		Free	15%
1904.90.90	kg	– – Other		Free	15%
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10.00	kg	– Crispbread		Free	15%
1905.20.00	kg	– Gingerbread and the like		Free	15%
		– Sweet biscuits; waffles and wafers:			
1905.31.00	kg	– – Sweet biscuits		Free	15%
		– – Waffles and wafers:			
1905.32.10	kg	– – – Wafers coated with chocolate		Free	15%
1905.32.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
1905.40.00	kg	– Rusks, toasted bread and similar toasted products		Free	15%
		– Other:			
1905.90.10	kg	– – Ships biscuits or cabin biscuits		Free	15%
1905.90.20	kg	– – Corn chips, rice crackers and similar		Free	15%
1905.90.40	kg	– – Sweet Cakes		Free	15%
1905.90.90	kg	– – Other		Free	15%

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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) Vegetable fats and oils (Chapter 15);
- (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (d) Bakers' wares and other products of heading 19.05; or
- (e) Homogenised composite food preparations of heading 21.04.

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

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

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

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

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

Sub-heading Notes:

1. For the purposes of subheading 20.05.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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. Sub-Heading 20.05.10 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 20.07.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 20.07.10 takes precedence over all other subheading of heading 20.07.

3. For the purposes of subheading 20.09.12, 20.09.21, 20.09.31, 20.09.41, 20.09.61 and 20.09.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Regional Sub-Heading Notes:

1. For the purposes of regional subheading 20.05.60.00, the term "Asparagus" includes duruka.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10.00	kg	– Cucumbers and gherkins		Free	15%
2001.90.00	kg	– Other		Free	15%
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10.00	kg	– Tomatoes, whole or in pieces		Free	15%
2002.90.00		– Other			
2002.90.10	kg	– – Juice, purée and concentrate		Free	15%
2002.90.90	kg	– – Other		Free	15%
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10.00	kg	– Mushrooms of the genus Agaricus		Free	15%
2003.90.00	kg	– Other		Free	15%
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10.00	kg	– Potatoes		Free	15%
2004.90.00		– Other vegetables and mixtures of vegetables			
2004.90.10	kg	– – Sweetcorn, vine leaves, yams (sweet potatoes), hop shoots and palm hearts		Free	15%
2004.90.90	kg	– – Other		Free	15%
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10.00	kg	– Homogenised vegetables		Free	15%
2005.20.00	kg	– Potatoes		Free	15%
2005.40.00	kg	– Peas (Pisum sativum)		Free	15%
		– Beans (Vigna spp., Phaseolus spp.):			
2005.51.00	kg	– – Beans, shelled		Free	15%
2005.59.00	kg	– – Other		Free	15%
2005.60.00	kg	– Asparagus		Free	15%
2005.70.00	kg	– Olives		Free	15%
2005.80.00	kg	– Sweet corn (Zea mays var. saccharata)		Free	15%
		– Other vegetables and mixtures of vegetables:			
2005.91.00	kg	– – Bamboo shoots		Free	15%
2005.99.00	kg	– – Other		Free	15%
20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
2006.00.10	kg	– Ginger preserved by sugar		Free	15%
2006.00.90	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10.00	kg	– Homogenised preparations		Free	15%
		– Other:			
2007.91.00	kg	– – Citrus fruit		Free	15%
2007.99.00	kg	– – Other		Free	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:			
		– – Ground-nuts			
2008.11.10	kg	– – – Peanut butter		Free	15%
2008.11.90	kg	– – – Other		Free	15%
2008.19.00	kg	– – Other, including mixtures		Free	15%
		– Pineapples			
2008.20.10	kg	– – Cooked and preserved by freezing, not containing added sugar		Free	15%
2008.20.90	kg	– – Other		Free	15%
		– Citrus fruit			
2008.30.10	kg	– – Cooked and preserved by freezing, not containing added sugar		Free	15%
2008.30.90	kg	– – Other		Free	15%
2008.40.00	kg	– Pears		Free	15%
2008.50.00	kg	– Apricots		Free	15%
2008.60.00	kg	– Cherries		Free	15%
2008.70.00	kg	– Peaches, including nectarines		Free	15%
2008.80.00	kg	– Strawberries		Free	15%
		– Other, including mixtures other than those of Sub-Heading 2008.19:			
2008.91.00	kg	– – Palm hearts		Free	15%
2008.93.00	kg	– – Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)		Free	15%
2008.97.00	kg	– – Mixtures		Free	15%
		– – Other			
		– – – Stems and other parts of plants, except fruit			
2008.99.11	kg	– – – – Cooked and preserved by freezing, not containing added sugar		Free	15%
2008.99.19	kg	– – – – Other		Free	15%
		– – – Other, cooked and preserved by freezing, not containing added sugar:			
2008.99.22	kg	– – – – Guavas		Free	15%
2008.99.23	kg	– – – – Mangoes and mangosteens		Free	15%
2008.99.24	kg	– – – – Pawpaws (papayas)		Free	15%
2008.99.29	kg	– – – – Other		Free	15%
2008.99.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		– Orange juice:			
		– – Frozen			
2009.11.10	kg	– – – Containing added sugar		Free	15%
2009.11.90	kg	– – – Other		Free	15%
		– – Not frozen, of a Brix value not exceeding 20			
		– – – Containing added sugar, packaged in:			
2009.12.11	kg	– – – – Glass		Free	15%
2009.12.12	kg	– – – – Plastic		Free	15%
2009.12.13	kg	– – – – Metal		Free	15%
2009.12.19	kg	– – – – Other		Free	15%
2009.12		– – – Other, packaged in:			
2009.12.91	kg	– – – – Glass		Free	15%
2009.12.92	kg	– – – – Plastic		Free	15%
2009.12.93	kg	– – – – Metal		Free	15%
2009.12.99	kg	– – – – Other		Free	15%
		– – Other			
		– – – Containing added sugar, packaged in:			
2009.19.11	kg	– – – – Glass		Free	15%
2009.19.12	kg	– – – – Plastic		Free	15%
2009.19.13	kg	– – – – Aluminium		Free	15%
2009.19.19	kg	– – – – Other		Free	15%
		– – – Other, packaged in:			
2009.19.91	kg	– – – – Glass		Free	15%
2009.19.92	kg	– – – – Plastic		Free	15%
2009.19.93	kg	– – – – Aluminium		Free	15%
2009.19.99	kg	– – – – Other		Free	15%
		– Grapefruit juice; pomelo juice:			
		– – Of a Brix value not exceeding 20			
		– – – Containing added sugar, packaged in:			
2009.21.11	kg	– – – – Glass		Free	15%
2009.21.12	kg	– – – – Plastic		Free	15%
2009.21.13	kg	– – – – Aluminium		Free	15%
2009.21.19	kg	– – – – Other		Free	15%
		– – – Other, packaged in:			
2009.21.91	kg	– – – – Glass		Free	15%
2009.21.92	kg	– – – – Plastic		Free	15%
2009.21.93	kg	– – – – Aluminium		Free	15%
2009.21.99	kg	– – – – Other		Free	15%
		– – Other			
		– – – Containing added sugar, packaged in:			
2009.29.11	kg	– – – – Glass		Free	15%
2009.29.12	kg	– – – – Plastic		Free	15%
2009.29.13	kg	– – – – Aluminium		Free	15%
2009.29.19	kg	– – – – Other		Free	15%
		– – – Other, packaged in:			
2009.29.91	kg	– – – – Glass		Free	15%
2009.29.92	kg	– – – – Plastic		Free	15%
2009.29.93	kg	– – – – Aluminium		Free	15%
2009.29.99	kg	– – – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Juice of any other single citrus fruit:			
		– – Of a Brix value not exceeding 20			
		– – – Lime, containing added sugar, packaged in:			
2009.31.11	kg	– – – – Glass		Free	15%
2009.31.12	kg	– – – – Plastic		Free	15%
2009.31.13	kg	– – – – Aluminium		Free	15%
2009.31.19	kg	– – – – Other		Free	15%
		– – – Lime other, packaged in:			
2009.31.21	kg	– – – – Glass		Free	15%
2009.31.22	kg	– – – – Plastic		Free	15%
2009.31.23	kg	– – – – Aluminium		Free	15%
2009.31.29	kg	– – – – Other		Free	15%
		– – – Other, containing added sugar, packaged in:			
2009.31.31	kg	– – – – Glass		Free	15%
2009.31.32	kg	– – – – Plastic		Free	15%
2009.31.33	kg	– – – – Aluminium		Free	15%
2009.31.39	kg	– – – – Other		Free	15%
		– – – Other, packaged in:			
2009.31.91	kg	– – – – Glass		Free	15%
2009.31.92	kg	– – – – Plastic		Free	15%
2009.31.93	kg	– – – – Aluminium		Free	15%
2009.31.99	kg	– – – – Other		Free	15%
		– – Other			
		– – – Lime, containing added sugar, packaged in:			
2009.39.11	kg	– – – – Glass		Free	15%
2009.39.12	kg	– – – – Plastic		Free	15%
2009.39.13	kg	– – – – Aluminium		Free	15%
2009.39.19	kg	– – – – Other		Free	15%
		– – – Lime other,, packaged in:			
2009.39.21	kg	– – – – Glass		Free	15%
2009.39.22	kg	– – – – Plastic		Free	15%
2009.39.23	kg	– – – – Aluminium		Free	15%
2009.39.29	kg	– – – – Other		Free	15%
		– – – Other, containing added sugar, packaged in:			
2009.39.31	kg	– – – – Glass		Free	15%
2009.39.32	kg	– – – – Plastic		Free	15%
2009.39.33	kg	– – – – Aluminium		Free	15%
2009.39.39	kg	– – – – Other		Free	15%
		– – – Other, packaged in:			
2009.39.91	kg	– – – – Glass		Free	15%
2009.39.92	kg	– – – – Plastic		Free	15%
2009.39.93	kg	– – – – Aluminium		Free	15%
2009.39.99	kg	– – – – Other		Free	15%
		– Pineapple juice:			
		– – Of a Brix value not exceeding 20			
		– – – Containing added sugar, packaged in:			
2009.41.11	kg	– – – – Glass		Free	15%
2009.41.12	kg	– – – – Plastic		Free	15%
2009.41.13	kg	– – – – Aluminium		Free	15%
2009.41.19	kg	– – – – Other		Free	15%
		– – – Other, packaged in:			
2009.41.91	kg	– – – – Glass		Free	15%
2009.41.92	kg	– – – – Plastic		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2009.41.93	kg	----- Aluminium		Free	15%
2009.41.99	kg	----- Other		Free	15%
		-- Other			
		--- Containing added sugar, packaged in:			
2009.49.11	kg	----- Glass		Free	15%
2009.49.12	kg	----- Plastic		Free	15%
2009.49.13	kg	----- Aluminium		Free	15%
2009.49.19	kg	----- Other		Free	15%
		--- Other, packaged in:			
2009.49.91	kg	----- Glass		Free	15%
2009.49.92	kg	----- Plastic		Free	15%
2009.49.93	kg	----- Aluminium		Free	15%
2009.49.99	kg	----- Other		Free	15%
		-- Tomato juice			
		--- Containing added sugar, packaged in:			
2009.50.11	kg	----- Glass		Free	15%
2009.50.12	kg	----- Plastic		Free	15%
2009.50.13	kg	----- Aluminium		Free	15%
2009.50.19	kg	----- Other		Free	15%
		--- Other, packaged in:			
2009.50.91	kg	----- Glass		Free	15%
2009.50.92	kg	----- Plastic		Free	15%
2009.50.93	kg	----- Aluminium		Free	15%
2009.50.99	kg	----- Other		Free	15%
		-- Grape juice (including grape must):			
		-- Of a Brix value not exceeding 30			
		--- Containing added sugar, packaged in:			
2009.61.11	kg	----- Glass		Free	15%
2009.61.12	kg	----- Plastic		Free	15%
2009.61.13	kg	----- Aluminium		Free	15%
2009.61.19	kg	----- Other		Free	15%
		--- Other, packaged in:			
2009.61.91	kg	----- Glass		Free	15%
2009.61.92	kg	----- Plastic		Free	15%
2009.61.93	kg	----- Aluminium		Free	15%
2009.61.99	kg	----- Other		Free	15%
		-- Other			
		--- Containing added sugar, packaged in:			
2009.69.11	kg	----- Glass		Free	15%
2009.69.12	kg	----- Plastic		Free	15%
2009.69.13	kg	----- Aluminium		Free	15%
2009.69.19	kg	----- Other		Free	15%
		--- Other, packaged in:			
2009.69.91	kg	----- Glass		Free	15%
2009.69.92	kg	----- Plastic		Free	15%
2009.69.93	kg	----- Aluminium		Free	15%
2009.69.99	kg	----- Other		Free	15%
		-- Apple juice:			
		-- Of a Brix value not exceeding 20			
		--- Containing added sugar, packaged in:			
2009.71.11	kg	----- Glass		Free	15%
2009.71.12	kg	----- Plastic		Free	15%
2009.71.13	kg	----- Aluminium		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2009.71.19	kg	----- Other		Free	15%
		---- Other, packaged in:			
2009.71.91	kg	----- Glass		Free	15%
2009.71.92	kg	----- Plastic		Free	15%
2009.71.93	kg	----- Aluminium		Free	15%
2009.71.99	kg	----- Other		Free	15%
		-- Other			
		---- Containing added sugar, packaged in:			
2009.79.11	kg	----- Glass		Free	15%
2009.79.12	kg	----- Plastic		Free	15%
2009.79.13	kg	----- Aluminium		Free	15%
2009.79.19	kg	----- Other		Free	15%
		---- Other, packaged in:			
2009.79.91	kg	----- Glass		Free	15%
2009.79.92	kg	----- Plastic		Free	15%
2009.79.93	kg	----- Aluminium		Free	15%
2009.79.99	kg	----- Other		Free	15%
		-- Juice of any other single fruit, nut or vegetable:			
		-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice			
		---- Containing added sugar, packaged in:			
2009.81.11	kg	----- Glass		Free	15%
2009.81.12	kg	----- Plastic		Free	15%
2009.81.13	kg	----- Aluminium		Free	15%
2009.81.19	kg	----- Other		Free	15%
		---- Other, packaged in:			
2009.81.91	kg	----- Glass		Free	15%
2009.81.92	kg	----- Plastic		Free	15%
2009.81.93	kg	----- Aluminium		Free	15%
2009.81.99	kg	----- Other		Free	15%
		-- Other			
2009.89.10		---- Noni juice		Free	15%
		---- Other, containing added sugar, packaged in:			
2009.89.21	kg	----- Glass		Free	15%
2009.89.22	kg	----- Plastic		Free	15%
2009.89.23	kg	----- Aluminium		Free	15%
2009.89.29	kg	----- Other		Free	15%
2009.89.90	kg	---- Other		Free	15%
		-- Mixtures of juices			
		-- Containing added sugar			
2009.90.11	kg	----- Glass		Free	15%
2009.90.12	kg	----- Plastic		Free	15%
2009.90.13	kg	----- Aluminium		Free	15%
2009.90.19	kg	----- Other		Free	15%
		-- Other			
2009.90.91	kg	----- Glass		Free	15%
2009.90.92	kg	----- Plastic		Free	15%
2009.90.93	kg	----- Aluminium		Free	15%
2009.90.99	kg	----- Other		Free	15%

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Chapter 21

Miscellaneous edible preparations

Notes:

1. This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Products of heading 24.04;
- (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (h) Prepared enzymes of heading 35.07.

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
		– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11.00	kg	– – Extracts, essences and concentrates		Free	15%
		– – Preparations with a basis of extracts, essences or concentrates or with a basis of coffee			
2101.12.10	kg	– – – Coffee pastes of mixtures of ground, roasted coffee, with vegetable fats and sometimes other ingredients		Free	15%
2101.12.90	kg	– – – Other		Free	15%
		– 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.			
2101.20.10	kg	– – Preparations of tea consisting of a mixture of tea, milk powder and sugar		Free	15%
2101.20.90	kg	– – Other		Free	15%
2101.30.00	kg	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10.00	kg	– Active yeasts		Free	15%
2102.20.00	kg	– Inactive yeasts; other single-cell micro-organisms, dead		Free	15%
2102.30.00	kg	– Prepared baking powders		Free	15%
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10.00	kg	– Soya sauce		Free	15%
2103.20.00	kg	– Tomato ketchup and other tomato sauces		Free	15%
2103.30.00	kg	– Mustard flour and meal and prepared mustard		Free	15%
		– Other			
2103.90.20	kg	– – Chilli Sauce		Free	15%
2103.90.30	kg	– – Fish Sauce		Free	15%
2103.90.90	kg	– – Other		Free	15%
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10.00	kg	– Soups and broths and preparations therefor		Free	15%
2104.20.00	kg	– Homogenised composite food preparations		Free	15%
21.05		Ice cream and other edible ice, whether or not containing cocoa.			
		– Containing alcohol:			
2105.00.10	kg	– – Containing not more than 1.15 % vol.		Free	15%
2105.00.20	kg	– – Containing more than 1.15 % vol., but not more than 2.5 % vol.		Free	15%
2105.00.30	kg	– – Containing more than 2.5 % vol., but not more than 6 % vol.		Free	15%
2105.00.40	kg	– – Containing more than 6 % vol., but not more than 9 % vol.		Free	15%
2105.00.50	kg	– – Containing more than 9 % vol., but not more than 14 %		Free	15%
2105.00.60	kg	– – Containing more than 14 % vol., but not more than 23 %		Free	15%
2105.00.70	kg	– – Other		Free	15%
2105.00.90	kg	– Other		Free	15%
21.06		Food preparations not elsewhere specified or included.			
2106.10.00	kg	– Protein concentrates and textured protein substances		Free	15%
		– Other			
2106.90.20	kg	– – Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading Nos.1808 and 1901		Free	15%
2106.90.21	kg	– – Powders for table creams, jellies and ice-creams or similar preparations		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2106.90.22	kg	-- Flavouring powders seasonings and other, preparations used in the manufacture of beverages, bakery products		Free	15%
2106.90.31	kg	-- Non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages			
2106.90.32	kg	-- Preparations for the manufacture of lemonades or other beverages		Free	15%
2106.90.50	kg	-- Preparations, often put up as food supplements		Free	15%
2106.90.60	kg	-- Coconut milk and cream		Free	15%
		-- Edible ice mixtures containing alcohol:			
2106.90.71	kg	--- Containing not more than 1.15 % vol.		Free	15%
2106.90.72	kg	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.		Free	15%
2106.90.73	kg	--- Containing more than 2.5 % vol., but not more than 6 % vol.		Free	15%
2106.90.74	kg	--- Containing more than 6 % vol., but not more than 9 % vol.		Free	15%
2106.90.75	kg	--- Containing more than 9 % vol., but not more than 14 % vol.		Free	15%
2106.90.76	kg	--- Containing more than 14 % vol., but not more than 23 % vol.		Free	15%
2106.90.77	kg	--- Other		Free	15%
2106.90.90	kg	-- Other		Free	15%

* * *

Chapter 22

Beverages, spirits and vinegar

Notes:

1. This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

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

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

Sub-Heading Notes

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

Cook Islands Notes

1. Items 2204.10.11 and 2204.10.12 is to be taken to apply only to naturally carbonated wine entitled to the appellation "champagne" by virtue of being the produce of the Champagne district of France.

2. Throughout the Tariff, the expressions 'percent volume' and '% vol.' are used to express alcoholic strength in parts of alcohol per 100 parts of the mixture.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
		– Mineral waters and aerated waters			
2201.10.10	L	– – – In aluminium containers		Free	15%
2201.10.20	L	– – – In glass containers		Free	15%
2201.10.30	L	– – – In plastic containers		Free	15%
2201.10.90	L	– – – Other		Free	15%
		– Other			
2201.90.10	L	– – – In aluminium containers		Free	15%
2201.90.20	L	– – – In glass containers		Free	15%
2201.90.30	L	– – – In plastic containers		Free	15%
2201.90.90	L	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. – Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured – – In aluminium containers			
2202.10.11	kg	– – – Flavoured	\$9.37 per kg sugar	Free	15%
2202.10.19	kg	– – – Other	\$9.37 per kg sugar	Free	15%
2202.10.21	kg	– – In glass containers – – – Flavoured	\$9.37 per kg sugar	Free	15%
2202.10.29	kg	– – – Other	\$9.37 per kg sugar	Free	15%
2202.10.31	kg	– – In plastic containers – – – Flavoured	\$9.37 per kg sugar	Free	15%
2202.10.39	kg	– – – Other	\$9.37 per kg sugar	Free	15%
2202.10.91	kg	– – In other containers – – – Flavoured	\$9.37 per kg sugar	Free	15%
2202.10.99	kg	– – – Other	\$9.37 per kg sugar	Free	15%
		– Other: – – Non-alcoholic beer – – – In aluminium containers			
2202.91.11	kg	– – – – Flavoured	\$9.37 per kg sugar	Free	15%
2202.91.19	kg	– – – – Other	\$9.37 per kg sugar	Free	15%
2202.91.21	kg	– – – In glass containers – – – – Flavoured	\$9.37 per kg sugar	Free	15%
2202.91.29	kg	– – – – Other	\$9.37 per kg sugar	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2202.91.31	kg	--- In plastic containers ---- Flavoured	\$9.37 per kg sugar	Free	15%
2202.91.39	kg	---- Other	\$9.37 per kg sugar	Free	15%
2202.91.91	kg	--- In other containers ---- Flavoured	\$9.37 per kg sugar	Free	15%
2202.91.99	kg	---- Other	\$9.37 per kg sugar	Free	15%
2202.99.11	kg	-- Other --- In aluminium containers ---- Flavoured	\$9.37 per kg sugar	Free	15%
2202.99.19	kg	---- Other	\$9.37 per kg sugar	Free	15%
2202.99.21	kg	--- In glass containers ---- Flavoured	\$9.37 per kg sugar	Free	15%
2202.99.29	kg	---- Other	\$9.37 per kg sugar	Free	15%
2202.99.31	kg	--- In plastic containers ---- Flavoured	\$9.37 per kg sugar	Free	15%
2202.99.39	kg	---- Other	\$9.37 per kg sugar	Free	15%
2202.99.91	kg	--- In other containers ---- Flavoured	\$9.37 per kg sugar	Free	15%
2202.99.99	kg	---- Other	\$9.37 per kg sugar	Free	15%
22.03		Beer made from malt.			
		- Containing not more than 1.15 % vol.			
2203.00.11	l al	-- Cans	\$29.00 per l al	Free	15%
2203.00.19	l al	-- Other	\$29.00 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Containing more than 1.15 % vol., but not more than 2.5 % vol.			
2203.00.21	l al	– – Cans	\$29.00 per l al	Free	15%
2203.00.29	l al	– – Other	\$29.00 per l al	Free	15%
		– Containing more than 2.5 % vol., but not more than 4.35 % vol.			
2203.00.31	l al	– – Cans	\$29.00 per l al	Free	15%
2203.00.39	l al	– – Other	\$29.00 per l al	Free	15%
		– Containing more than 4.35 % vol., but not more than 5 % vol.			
2203.00.41	l al	– – Cans	\$29.00 per l al	Free	15%
2203.00.49	l al	– – Other	\$29.00 per l al	Free	15%
		– Containing more than 5 % vol.			
2203.00.51	l al	– – Cans	\$29.00 per l al	Free	15%
2203.00.59	l al	– – Other	\$29.00 per l al	Free	15%
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		– Sparkling wine			
		– – Champagne			
2204.10.11	l al	– – – Containing not more than 14% vol.	\$29.00 per l al	Free	15%
2204.10.12	l al	– – – Containing more than 14% vol.	\$29.00 per l al	Free	15%
		– – Other:			
		– – – Red			
2204.10.91	l al	– – – – Containing not more than 14% vol.	\$29.00 per l al	Free	15%
2204.10.92	l al	– – – – Containing more than 14% vol.	\$29.00 per l al	Free	15%
		– – – White			
2204.10.94	l al	– – – – Containing not more than 14% vol.	\$29.00 per l al	Free	15%
2204.10.95	l al	– – – – Containing more than 14% vol.	\$29.00 per l al	Free	15%
		– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		– – In containers holding 2 litres or less			
		– – – Sherry, in containers of a capacity of not more than 750 ml			
2204.21.11	l al	– – – – Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.12	l al	– – – – Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2204.21.13	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%
		--- Sherry, in other containers			
2204.21.21	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.22	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2204.21.23	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%
		--- Port, in containers of a capacity of not more than 750 ml			
2204.21.31	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.32	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2204.21.33	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%
		--- Port, in other containers			
2204.21.41	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.42	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2204.21.43	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%
		--- Wine in containers of a capacity of not more than 750 ml			
2204.21.51	l al	---- White, containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.52	l al	---- White, containing more than 14% vol.	\$29.00 per l al	Free	15%
2204.21.53	l al	---- Red, containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.54	l al	---- Red, containing more than 14% vol.	\$29.00 per l al	Free	15%
		--- Wine, in other containers			
2204.21.61	l al	---- White, containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.62	l al	---- White, containing more than 14% vol.	\$29.00 per l al	Free	15%
2204.21.63	l al	---- Red, containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.64	l al	---- Red, containing more than 14% vol.	\$29.00 per l al	Free	15%
		--- Other, in containers of a capacity of not more than 750 ml			
2204.21.71	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.72	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2204.21.73	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		--- Other, in other containers			
2204.21.81	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2204.21.82	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2204.21.83	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%
		-- In containers holding more than 2 litres but not more than 10 litres			
		--- Containing not more than 14 % vol., fortified by the addition of spirits or any substance containing spirit.			
2204.22.11	l al	---- Sherry	\$29.00 per l al	Free	15%
2204.22.12	l al	---- Port	\$29.00 per l al	Free	15%
2204.22.19	l al	---- Other Kinds	\$29.00 per l al	Free	15%
		--- Containing more than 14 % vol., but not more than 23% fortified by the addition of spirits or any substance containing spirit			
2204.22.21	l al	---- Sherry	\$29.00 per l al	Free	15%
2204.22.22	l al	---- Port	\$29.00 per l al	Free	15%
2204.22.29	l al	---- Other Kinds	\$29.00 per l al	Free	15%
		--- Containing more than 23% fortified by the addition of spirits or any substance containing spirit			
2204.22.31	l al	---- Sherry	\$42.65 per l al	Free	15%
2204.22.32	l al	---- Port	\$42.65 per l al	Free	15%
2204.22.39	l al	---- Other Kinds	\$42.65 per l al	Free	15%
		--- Other wine, containing not more than 14 % vol.			
2204.22.41	l al	---- White:	\$29.00 per l al	Free	15%
2204.22.42	l al	---- Red	\$29.00 per l al	Free	15%
		--- Other wine, containing more than 14 % vol.			
2204.22.51	l al	---- White:	\$29.00 per l al	Free	15%
2204.22.52	l al	---- Red	\$29.00 per l al	Free	15%
		-- Other			
		--- Fortified by the addition of spirits or any substance containing spirit, containing not more than 14 % vol.			
2204.29.11	l al	---- Sherry	\$29.00 per l al	Free	15%
2204.29.12	l al	---- Port	\$29.00 per l al	Free	15%
2204.29.19	l al	---- Other Kinds	\$29.00 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		--- Fortified by the addition of spirits or any substance containing spirit, containing more than 14% vol, but not more than 23% vol.			
2204.29.21	l al	---- Sherry	\$29.00 per l al	Free	15%
2204.29.22	l al	---- Port	\$29.00 per l al	Free	15%
2204.29.29	l al	---- Other Kinds	\$29.00 per l al	Free	15%
		--- Fortified by the addition of spirits or any substance containing spirit, containing more than 23% vol.			
2204.29.31	l al	---- Sherry	\$42.65 per l al	Free	15%
2204.29.32	l al	---- Port	\$42.65 per l al	Free	15%
2204.29.39	l al	---- Other Kinds	\$42.65 per l al	Free	15%
		--- Other, containing not more than 14 % vol.			
2204.29.41	l al	---- White:	\$29.00 per l al	Free	15%
2204.29.42	l al	---- Red	\$29.00 per l al	Free	15%
		--- Other, containing more than 14 % vol.			
2204.29.51	l al	---- White:	\$29.00 per l al	Free	15%
2204.29.52	l al	---- Red	\$29.00 per l al	Free	15%
		- Other grape must			
2204.30.10	l al	-- Containing not more than 14% vol.	\$29.00 per l al	Free	15%
2204.30.20	l al	-- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2204.30.30	l al	-- Containing more than 23% vol	\$42.65 per l al	Free	15%
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		- In containers holding 2 litres or less			
		-- Vermouth			
		--- Fortified by the addition of spirits or any substance containing spirit			
2205.10.11	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.10.12	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2205.10.13	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%
		--- Other			
2205.10.21	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.10.22	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2205.10.23	l al	---- Containing more than 23%vol. -- Other --- Other, fortified by the addition of spirits or any substance containing spirit	\$42.65 per l al	Free	15%
2205.10.31	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.10.32	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2205.10.33	l al	---- Containing more than 23%vol. --- Other	\$42.65 per l al	Free	15%
2205.10.41	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.10.42	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2205.10.43	l al	---- Containing more than 23%vol. - Other -- Vermouth --- Fortified by the addition of spirits or any substance containing spirit	\$42.65 per l al	Free	15%
2205.90.11	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.90.12	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2205.90.13	l al	---- Containing more than 23%vol. --- Other	\$42.65 per l al	Free	15%
2205.90.21	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.90.22	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2205.90.23	l al	---- Containing more than 23%vol. -- Other --- Fortified by the addition of spirits or any substance containing spirit	\$42.65 per l al	Free	15%
2205.90.31	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.90.32	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2205.90.33	l al	---- Containing more than 23%vol. l al --- Other	\$42.65 per l al	Free	15%
2205.90.41	l al	---- Containing not more than 14%vol.	\$29.00 per l al	Free	15%
2205.90.42	l al	---- Containing more than 14% vol., but not more than 23% vol	\$29.00 per l al	Free	15%
2205.90.43	l al	---- Containing more than 23%vol.	\$42.65 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
22.06		Other fermented beverages (for example, cider, perry, mead and saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
		– Ginger beer and herb beer			
2206.00.11	l al	– – Containing not more than 14 % vol.:	\$29.00 per l al	Free	15%
2206.00.12	l al	– – Containing more than 14 % vol., but not more than 23 % vol.	\$29.00 per l al	Free	15%
2206.00.19	l al	– – Other	\$42.65 per l al	Free	15%
		– Other fermented beverages, sparkling			
2206.00.21	l al	– – Containing not more than 14 % vol.:	\$29.00 per l al	Free	15%
2206.00.22	l al	– – Containing more than 14 % vol., but not more than 23 % vol.	\$29.00 per l al	Free	15%
2206.00.29	l al	– – Other	\$42.65 per l al	Free	15%
		– Other fermented beverages, still			
2206.00.31	l al	– – Containing not more than 14 % vol.:	\$29.00 per l al	Free	15%
2206.00.32	l al	– – Containing more than 14 % vol., but not more than 23 % vol.	\$29.00 per l al	Free	15%
2206.00.39	l al	– – Other	\$42.65 per l al	Free	15%
		– Other			
2206.00.91	l al	– – Containing not more than 14 % vol.:	\$29.00 per l al	Free	15%
2206.00.92	l al	– – Containing more than 14 % vol., but not more than 23 % vol.	\$29.00 per l al	Free	15%
2206.00.99	l al	– – Other	\$42.65 per l al	Free	15%
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10.00	l al	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	\$51.23 per l al	Free	15%
2207.20.00	l al	– Ethyl alcohol and other spirits, denatured, of any strength	\$51.23 per l al	Free	15%
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		– Spirits obtained by distilling grape wine or grape marc			
		– – Brandy			
		– – – Not exceeding 57% vol:			
		– – – – In containers of a capacity less than 180 litres:			
2208.20.13	l al	– – – – – In bottles	\$42.65 per l al	Free	15%
2208.20.14	l al	– – – – – Otherwise packed	\$42.65 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2208.20.15	l al	----- In other containers	\$42.65 per l al	Free	15%
		--- Exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.21	l al	----- In bottles	\$51.23 per l al	Free	15%
2208.20.22	l al	----- Otherwise packed	\$51.23 per l al	Free	15%
2208.20.29	l al	----- In other containers	\$51.23 per l al	Free	15%
		-- Other			
		--- Not exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.31	l al	----- In bottles	\$42.65 per l al	Free	15%
2208.20.32	l al	----- Otherwise packed	\$42.65 per l al	Free	15%
2208.20.39	l al	----- In other containers	\$42.65 per l al	Free	15%
		--- Exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.41	l al	----- In bottles	\$51.23 per l al	Free	15%
2208.20.42	l al	----- Otherwise packed	\$51.23 per l al	Free	15%
2208.20.49	l al	----- In other containers	\$51.23 per l al	Free	15%
		-- Whiskies			
		-- Not exceeding 57% vol:			
		--- In containers of a capacity of less than 180 litres:			
2208.30.12	l al	----- In bottles	\$42.65 per l al	Free	15%
2208.30.13	l al	----- Otherwise packed	\$42.65 per l al	Free	15%
2208.30.19	l al	--- In other containers	\$42.65 per l al	Free	15%
		-- Other			
		--- In containers of a capacity of less than 180 litres:			
2208.30.92	l al	----- In bottles	\$51.23 per l al	Free	15%
2208.30.93	l al	----- Otherwise packed	\$51.23 per l al	Free	15%
2208.30.99	l al	--- In other containers	\$51.23 per l al	Free	15%
		-- Rum and other spirits obtained by distilling fermented sugar-cane products			
		-- Not exceeding 57% vol:			
		--- In containers of a capacity of less than 180 litres:			
2208.40.12	l al	----- In bottles	\$42.65 per l al	Free	15%
2208.40.13	l al	----- Otherwise packed	\$42.65 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2208.40.19	l al	--- In other containers	\$42.65 per l al	Free	15%
		-- Other			
		--- In containers of a capacity of less than 180 litres:			
2208.40.92	l al	---- In bottles	\$51.23 per l al	Free	15%
2208.40.93	l al	---- Otherwise packed	\$51.23 per l al	Free	15%
2208.40.99	l al	--- In other containers	\$51.23 per l al	Free	15%
		-- Gin and Geneva			
		-- Not exceeding 57% vol:			
		--- In containers of a capacity of less than 180 litres:			
2208.50.12	l al	---- In bottles	\$42.65 per l al	Free	15%
2208.50.13	l al	---- Otherwise packed	\$42.65 per l al	Free	15%
2208.50.19	l al	--- In other containers	\$42.65 per l al	Free	15%
		-- Other			
		--- In containers of a capacity of less than 180 litres:			
2208.50.92	l al	---- In bottles	\$51.23 per l al	Free	15%
2208.50.93	l al	---- Otherwise packed	\$51.23 per l al	Free	15%
2208.50.99	l al	--- In other containers	\$51.23 per l al	Free	15%
		-- Vodka			
		-- Not exceeding 57% vol:			
		--- In containers of a capacity of less than 180 litres:			
2208.60.12	l al	---- In bottles	\$42.65 per l al	Free	15%
2208.60.13	l al	---- Otherwise packed	\$42.65 per l al	Free	15%
2208.60.19	l al	--- In other containers	\$42.65 per l al	Free	15%
		-- Other			
		--- In containers of a capacity of less than 180 litres:			
2208.60.92	l al	---- In bottles	\$51.23 per l al	Free	15%
2208.60.93	l al	---- Otherwise packed	\$51.23 per l al	Free	15%
2208.60.99	l al	--- In other containers	\$51.23 per l al	Free	15%
		-- Liqueurs and cordials			
		-- Liqueurs			
2208.70.11	l al	--- Containing not more than 1.15 % vol.	\$29.00 per l al	Free	15%
2208.70.12	l al	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	\$29.00 per l al	Free	15%
2208.70.13	l al	--- Containing more than 2.5 % vol., but not more than 6 % vol.	\$29.00 per l al	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2208.70.14	l al	--- Containing more than 6 % vol., but not more than 9 % vol.	\$29.00 per l al	Free	15%
2208.70.15	l al	--- Containing more than 9 % vol., but not more than 14 % vol.	\$29.00 per l al	Free	15%
2208.70.16	l al	--- Containing more than 14% vol., but not more than 23% vol.	\$29.00 per l al	Free	15%
2208.70.17	l al	--- Containing more than 23% vol., but not more than 57% vol.	\$42.65 per l al	Free	15%
2208.70.18	l al	--- Other	\$51.23 per l al	Free	15%
		-- Cordials			
2208.70.21	l al	--- Containing not more than 1.15 % vol.	\$29.00 per l al	Free	15%
2208.70.22	l al	--- Containing more than 1.15 % vol., but not more than 2.5 % vol.	\$29.00 per l al	Free	15%
2208.70.23	l al	--- Containing more than 2.5 % vol., but not more than 6 % vol.	\$29.00 per l al	Free	15%
2208.70.24	l al	--- Containing more than 6 % vol., but not more than 9 % vol.	\$29.00 per l al	Free	15%
2208.70.25	l al	--- Containing more than 9 % vol., but not more than 14 % vol.	\$29.00 per l al	Free	15%
2208.70.26	l al	--- Containing more than 14% vol., but not more than 23% vol.	\$29.00 per l al	Free	15%
2208.70.27	l al	--- Containing more than 23% vol., but not more than 57% vol.	\$42.65 per l al	Free	15%
2208.70.28	l al	--- Other	\$51.23 per l al	Free	15%
		-- Other			
		-- Bitters:			
2208.90.11	l al	--- Containing not more than 23 % vol.	\$29.00 per l al	Free	15%
2208.90.12	l al	--- Containing more than 23% vol., but not more than 57% vol.	\$42.65 per l al	Free	15%
2208.90.19	l al	--- Other	\$51.23 per l al	Free	15%
		-- Other:			
2208.90.91	l al	--- Containing not more than 23 % vol.	\$29.00 per l al	Free	15%
2208.90.92	l al	--- Containing more than 23% vol., but not more than 57% vol.	\$42.65 per l al	Free	15%
2208.90.99	l al	--- Other	\$51.23 per l al	Free	15%
2209.00.00	L	Vinegar and substitutes for vinegar obtained from acetic acid.		Free	15%

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Chapter 23

Residues and waste from the food industries; prepared animal fodder

Notes:

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

Sub-Heading Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.10.00	kg	– Flours, meals and pellets, of meat or meat offal; greaves		Free	15%
2301.20.00	kg	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		Free	15%
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.10.00	kg	– Of maize (corn)		Free	15%
2302.30.00	kg	– Of wheat		Free	15%
2302.40.00	kg	– Of other cereals		Free	15%
2302.50.00	kg	– Of leguminous plants		Free	15%
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.10.00	kg	– Residues of starch manufacture and similar residues		Free	15%
2303.20.00	kg	– Beet-pulp, bagasse and other waste of sugar manufacture		Free	15%
2303.30.00	kg	– Brewing or distilling dregs and waste		Free	15%
2304.00.00	kg	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.		Free	15%
2305.00.00	kg	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		Free	15%
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.			
2306.10.00	kg	– Of cotton seeds		Free	15%
2306.20.00	kg	– Of linseed		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2306.30.00	kg	– Of sunflower seeds		Free	15%
		– Of rape or colza seeds:			
2306.41.00	kg	– – Of low erucic acid rape or colza seeds		Free	15%
2306.49.00	kg	– – Other		Free	15%
2306.50.00	kg	– Of coconut or copra (copra cake)		Free	15%
2306.60.00	kg	– Of palm nuts or kernels		Free	15%
2306.90.00	kg	– Other		Free	15%
2307.00.00	kg	Wine lees; argol.		Free	15%
2308.00.00	kg	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.		Free	15%
23.09		Preparations of a kind used in animal feeding.			
		– Dog or cat food, put up for retail sale			
2309.10.10	kg	– – Dog biscuits and similar biscuits		Free	15%
2309.10.20	kg	– – Prepared cat or dog food in airtight containers		Free	15%
2309.10.90	kg	– – Other		Free	15%
		– Other:			
2309.90.10	kg	– – Of a kind suitable for poultry		Free	15%
2309.90.20	kg	– – Of a kind suitable for swine		Free	15%
2309.90.30	kg	– – Of a kind suitable for fish		Free	15%
2309.90.40	kg	– – Dog biscuits and similar biscuits		Free	15%
2309.90.90	kg	– – Other		Free	15%

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Chapter 24

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

Notes:

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

Sub-Heading Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
24.01		Unmanufactured tobacco; tobacco refuse.			
2401.10.00	kg	– Tobacco, not stemmed/stripped	\$850.21	Free	15%
2401.20.00	kg	– Tobacco, partly or wholly stemmed/stripped	\$850.21	Free	15%
2401.30.00	kg	– Tobacco refuse	\$850.21	Free	15%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10.00	kg	– Cigars, cheroots and cigarillos, containing tobacco	\$850.21	Free	15%
2402.20.00	'000	– Cigarettes containing tobacco	\$850.21	Free	15%
		– Other			
2402.90.10	'000	– – Cigars, cheroots, cigarillos and cigarettes containing tobacco substitutes	\$850.21	Free	15%
2402.90.90	'000	– – Other	\$850.21	Free	15%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
		– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11.00	kg	– – Water pipe tobacco specified in Subheading Note 1 to this Chapter	\$850.21	Free	15%
		– – Other:			
2403.19.10	kg	– – – Chewing tobacco	\$850.21	Free	15%
2403.19.30	kg	– – – Stick tobacco	\$850.21	Free	15%
2403.19.40	kg	– – – Coarse shredded tobacco for roll your own cigarettes	\$850.21	Free	15%
2403.19.90	kg	– – – Other	\$850.21	Free	15%
		– Other:			
2403.91.00	kg	– – "Homogenised" or "reconstituted" tobacco	\$850.21	Free	15%
		– – Other:			
2403.99.10	kg	– – – Tobacco extracts and essences	\$850.21	Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2403.99.20	kg	--- Snuff, whether or not dry	\$850.21	Free	15%
2403.99.30	kg	--- Chewing tobacco	\$850.21	Free	15%
2403.99.40	kg	--- Twist tobacco	\$850.21	Free	15%
2403.99.90	kg	--- Other	\$850.21	Free	15%
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.			
		– Products intended for inhalation without combustion:			
2404.11.00	kg	– – Containing tobacco or reconstituted tobacco	\$850.21	Free	15%
2404.12.00	kg	– – Other, containing nicotine	\$850.21	Free	15%
2404.19.00	kg	– – Other	\$850.21	Free	15%
		– Other:			
2404.91.00	kg	– – For oral application		Free	15%
2404.92.00	kg	– – For transdermal application		Free	15%
2404.99.00	kg	– – Other		Free	15%

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SECTION V MINERAL PRODUCTS

Chapter 25

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

Notes:

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

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

2. This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Dolomite ramming mix (heading 38.16);
- (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (g) Precious or semi-precious stones (heading 71.02 or 71.03);
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of Heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 95.04); or
- (ij) Billiard chalks (heading 95.04); or
- (k) Writing or drawing chalks or tailors' chalks (heading 96.09).

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.			
2501.00.10	kg	— — — Table salt		Free	15%
2501.00.20	kg	— — — Unprocessed rock salt		Free	15%
2501.00.90	kg	— — — Other		Free	15%
2502.00.00	kg	Unroasted iron pyrites.		Free	15%
2503.00.00	kg	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
25.04		Natural graphite.			
2504.10.00	kg	– In powder or in flakes		Free	15%
2504.90.00	kg	– Other		Free	15%
25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
2505.10.00	kg	– Silica sands and quartz sands		Free	15%
2505.90.00	kg	– Other		Free	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.			
2506.10.00	kg	– Quartz – Quartzite		Free	15%
2506.20.10	kg	– – – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	15%
2506.20.90	kg	– – – Other		Free	15%
2507.00.00	kg	Kaolin and other kaolinic clays, whether or not calcined.		Free	15%
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.10.00	kg	– Bentonite		Free	15%
2508.30.00	kg	– Fire-clay		Free	15%
2508.40.00	kg	– Other clays		Free	15%
2508.50.00	kg	– Andalusite, kyanite and sillimanite		Free	15%
2508.60.00	kg	– Mullite		Free	15%
2508.70.00	kg	– Chamotte or dinas earths		Free	15%
2509.00.00	kg	Chalk.		Free	15%
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10.00	kg	– Unground		Free	15%
2510.20.00	kg	– Ground		Free	15%
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
2511.10.00	kg	– Natural barium sulphate (barytes)		Free	15%
2511.20.00	kg	– Natural barium carbonate (witherite)		Free	15%
2512.00.00	kg	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.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10.00	kg	– Pumice stone		Free	15%
2513.20.00	kg	– Emery, natural corundum, natural garnet and other natural abrasives		Free	15%
25.14		Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2514.00.10	kg	– – – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	15%
2514.00.90	kg	– – – Other		Free	15%
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		– Marble and travertine:			
2515.11.00	kg	– – Crude or roughly trimmed		Free	15%
2515.12.00	kg	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	15%
2515.20.00	kg	– Ecaussine and other calcareous monumental or building stone; alabaster		Free	15%
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		– Granite:			
2516.11.00	kg	– – Crude or roughly trimmed		Free	15%
2516.12.00	kg	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	15%
2516.20.00	kg	– Sandstone		Free	15%
2516.90.00	kg	– Other monumental or building stone		Free	15%
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
2517.10.00	kg	– 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		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2517.20.00	kg	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in Sub-Heading 2517.10		Free	15%
2517.30.00	kg	– Tarred macadam		Free	15%
		– Granules, chippings and powder, of stones of Heading 25.15 or 25.16, whether or not heat- treated:			
2517.41.00	kg	– – Of marble		Free	15%
2517.49.00	kg	– – Other		Free	15%
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		– Dolomite, not calcined or sintered			
2518.10.10	kg	– – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	15%
2518.10.90	kg	– – Other		Free	15%
		– Calcined or sintered dolomite			
2518.20.10	kg	– – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	15%
2518.20.90	kg	– – Other		Free	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.			
2519.10.00	kg	– Natural magnesium carbonate (magnesite)		Free	15%
2519.90.00	kg	– Other		Free	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.			
2520.10.00	kg	– Gypsum; anhydrite		Free	15%
		– Plasters:		Free	15%
2520.20.10	kg	– – – Of a kind suitable in dentistry		Free	15%
2520.20.90	kg	– – – Other		Free	15%
2521.00.00	kg	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		Free	15%
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
2522.10.00	kg	– Quicklime		Free	15%
2522.20.00	kg	– Slaked lime		Free	15%
2522.30.00	kg	– Hydraulic lime		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10.00		– Cement clinkers		Free	15%
		– Portland cement:			
2523.21.00	kg	– – White cement, whether or not artificially coloured		Free	15%
2523.29.00	kg	– – Other		Free	15%
2523.30.00	kg	– Aluminous cement		Free	15%
2523.90.00	kg	– Other hydraulic cements		Free	15%
25.24		Asbestos.			
2524.10.00	kg	– Crocidolite		Free	15%
2524.90.00	kg	– Other		Free	15%
25.25		Mica, including splittings; mica waste.			
2525.10.00	kg	– Crude mica and mica rifted into sheets or splittings		Free	15%
2525.20.00	kg	– Mica powder		Free	15%
2525.30.00	kg	– Mica waste		Free	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;			
		– Not crushed, not powdered			
2526.10.10	kg	– – – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	15%
2526.10.90	kg	– – – Other		Free	15%
2526.20.00	kg	– Crushed or powdered		Free	15%
2528.00.00	kg	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.		Free	15%
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10.00	kg	– Feldspar		Free	15%
		– Fluorspar:			
2529.21.00	kg	– – Containing by weight 97 % or less of calcium fluoride		Free	15%
2529.22.00	kg	– – Containing by weight more than 97 % of calcium fluoride		Free	15%
2529.30.00	kg	– Leucite; nepheline and nepheline syenite		Free	15%
25.30		Mineral substances not elsewhere specified or included.			
2530.10.00	kg	– Vermiculite, perlite and chlorites, unexpanded		Free	15%
2530.20.00	kg	– Kieserite, epsomite (natural magnesium sulphates)		Free	15%
2530.90.00	kg	– Other		Free	15%

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Chapter 26

Ores, slag and ash

Notes:

1. This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

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

3. Heading 26.20 applies only to:

- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Sub-Heading Notes:

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

2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
26.01		Iron ores and concentrates, including roasted iron pyrites.			
		– Iron ores and concentrates, other than roasted iron pyrites:			
2601.11.00	kg	– – Non-agglomerated		Free	15%
2601.12.00	kg	– – Agglomerated		Free	15%
2601.20.00	kg	– Roasted iron pyrites		Free	15%
2602.00.00	kg	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.		Free	15%
2603.00.00	kg	Copper ores and concentrates.		Free	15%
2604.00.00	kg	Nickel ores and concentrates.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2605.00.00	kg	Cobalt ores and concentrates.		Free	15%
2606.00.00	kg	Aluminium ores and concentrates.		Free	15%
2607.00.00	kg	Lead ores and concentrates.		Free	15%
2608.00.00	kg	Zinc ores and concentrates.		Free	15%
2609.00.00	kg	Tin ores and concentrates.		Free	15%
2610.00.00	kg	Chromium ores and concentrates.		Free	15%
2611.00.00	kg	Tungsten ores and concentrates.		Free	15%
26.12		Uranium or thorium ores and concentrates.			
2612.10.00	kg	– Uranium ores and concentrates		Free	15%
2612.20.00	kg	– Thorium ores and concentrates		Free	15%
26.13		Molybdenum ores and concentrates.			
2613.10.00	kg	– Roasted		Free	15%
2613.90.00	kg	– Other		Free	15%
2614.00.00	kg	Titanium ores and concentrates.		Free	15%
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.10.00	kg	– Zirconium ores and concentrates		Free	15%
2615.90.00	kg	– Other		Free	15%
26.16		Precious metal ores and concentrates.			
2616.10.00	kg	– Silver ores and concentrates		Free	15%
		– Other			
2616.90.10	kg	– – – Gold ores and concentrates		Free	15%
2616.90.90	kg	– – – Other		Free	15%
26.17		Other ores and concentrates.			
2617.10.00	kg	– Antimony ores and concentrates		Free	15%
2617.90.00	kg	– Other		Free	15%
2618.00.00	kg	Granulated slag (slag sand) from the manufacture of iron or steel.		Free	15%
2619.00.00	kg	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.		Free	15%
26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic metals or their compounds.			
		– Containing mainly zinc:			
2620.11.00	kg	– – Hard zinc spelter		Free	15%
2620.19.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2620.21.00	kg	– Containing mainly lead: – – Leaded gasoline sludges and leaded anti-knock compound sludges		Free	15%
2620.29.00	kg	– – Other		Free	15%
2620.30.00	kg	– Containing mainly copper		Free	15%
2620.40.00	kg	– Containing mainly aluminium		Free	15%
2620.60.00	kg	– Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds		Free	15%
		– Other			
2620.91.00	kg	– – Containing antimony, beryllium, cadmium, chromium or their mixtures		Free	15%
2620.99.00	kg	– – Other		Free	15%
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
2621.10.00	kg	– Ash and residues from the incineration of municipal waste		Free	15%
2621.90.00	kg	– Other		Free	15%

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Chapter 27

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

Notes:

1. This Chapter does not cover:

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

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

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

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

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

Sub-Heading Notes

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

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

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

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		– Coal, whether or not pulverised, but not			
2701.11.00	kg	– – Anthracite		Free	15%
2701.12.00	kg	– – Bituminous coal		Free	15%
2701.19.00	kg	– – Other coal		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2701.20.00	kg	– Briquettes, ovoids and similar solid fuels manufactured from coal		Free	15%
27.02		Lignite, whether or not agglomerated, excluding jet.			
2702.10.00	kg	– Lignite, whether or not pulverised, but not agglomerated		Free	15%
2702.20.00	kg	– Agglomerated lignite		Free	15%
2703.00.00	kg	Peat (including peat litter), whether or not agglomerated.		Free	15%
2704.00.00	kg	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		Free	15%
2705.00.00	kg	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		Free	15%
2706.00.00	kg	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		Free	15%
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.10.00	kg	– Benzol (benzene)		Free	15%
2707.20.00	kg	– Toluol (toluene)		Free	15%
2707.30.00	kg	– Xylol (xylenes)		Free	15%
2707.40.00	kg	– Naphthalene		Free	15%
2707.50.00	kg	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)		Free	15%
		– Other:			
2707.91.00	kg	– – Creosote oils		Free	15%
2707.99.00	kg	– – Other		Free	15%
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10.00	kg	– Pitch		Free	15%
2708.20.00	kg	– Pitch coke		Free	15%
2709.00.00	kg	Petroleum oils and oils obtained from bituminous minerals, crude.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
		– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:			
		– – Light oils and preparations			
		– – – Motor spirit			
2710.12.11	I	– – – – Motor spirit leaded		\$0.28	15%
2710.12.12	I	– – – – Motor spirit unleaded		\$0.28	15%
2710.12.20	I	– – – Aviation spirit (aviation gasoline or Avgas)		25%	15%
2710.12.30	I	– – – White spirit (mineral turpentine)		10%	15%
2710.12.40	I	– – – Naphtha		\$0.28	15%
2710.12.90	I	– – – Other		\$0.28	15%
		– – Other			
		– – – Diesel fuel			
2710.19.11	I	– – – – Automotive diesel fuel		\$0.22	15%
2710.19.12	I	– – – – Marine and other diesel fuel		\$0.22	15%
2710.19.20	I	– – – Aviation turbine fuel or Jet fuel		Free	15%
		– – – Kerosene		Free	15%
2710.19.31	I	– – – – Kerosene for use on Jets		Free	15%
2710.19.32	I	– – – – Kerosene for home use		Free	15%
2710.19.40	I	– – – Lubricating oil and greases		Free	15%
2710.19.50	I	– – – Transmission oils		Free	15%
2710.19.60	I	– – – Transformer and heat transfer oils		Free	15%
2710.19.70	I	– – – Heavy fuel oil		Free	15%
2710.19.80	I	– – – Residual fuel oil		Free	15%
2710.19.90	I	– – – Other		Free	15%
2710.20.00	I	– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils		Free	15%
		– Waste oils:			
2710.91.00	I	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		\$145.00 or PICTA Free	15%
		– – Other			
2710.99.10	I	– – – Biodiesel		Free	15%
2710.99.90	I	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
27.11		Petroleum gases and other gaseous hydrocarbons.			
		– Liquefied:			
2711.11.00	kg	– – Natural gas		Free	15%
2711.12.00	kg	– – Propane		Free	15%
2711.13.00	kg	– – Butanes		Free	15%
2711.14.00	kg	– – Ethylene, propylene, butylene and butadiene		Free	15%
2711.19.00	kg	– – Other		Free	15%
		– In gaseous state:			
2711.21.00	kg	– – Natural gas		Free	15%
2711.29.00	kg	– – Other		Free	15%
27.12		Petroleum jelly; paraffin wax, micro– crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10.00	kg	– Petroleum jelly		Free	15%
2712.20.00	kg	– Paraffin wax containing by weight less than 0.75 % of oil		Free	15%
2712.90.00	kg	– Other		Free	15%
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
		– Petroleum coke:			
2713.11.00	kg	– – Not calcined		Free	15%
2713.12.00	kg	– – Calcined		Free	15%
2713.20.00	kg	– Petroleum bitumen		Free	15%
2713.90.00	kg	– Other residues of petroleum oils or of oils obtained from bituminous minerals		Free	15%
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic			
2714.10.00	kg	– Bituminous or oil shale and tar sands		Free	15%
2714.90.00	kg	– Other		Free	15%
2715.00.00	kg	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).		Free	15%
2716.00.00	1000kWh	Electrical energy.		Free	15%

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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes

1. (A) Goods (other than radioactive ores) answering to the description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
2. (B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
3. Subject to Note 1 above, goods classified in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
4. 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 the 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; or
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another
5. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classified in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

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

Notes:

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport; or
 - (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 sulphyxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42); or

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

3. Subject to the provisions of Notes 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 Notes 2 above;

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

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

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

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

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

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

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

5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:

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

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

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

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

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

(f) Radioactive residues whether or not usable.

7. The term "isotopes", for the purposes of this Notes and of the wording of headings 28.44 and 28.45, refers to:

-Individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

-Mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

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

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

Sub-Heading Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
I.-CHEMICAL ELEMENTS					
28.01		Fluorine, chlorine, bromine and iodine.			
2801.10.00	kg	– Chlorine		Free	15%
2801.20.00	kg	– Iodine		Free	15%
2801.30.00	kg	– Fluorine; bromine		Free	15%
2802.00.00	kg	Sulphur, sublimed or precipitated; colloidal sulphur.		Free	15%
2803.00.00	kg	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		Free	15%
28.04		Hydrogen, rare gases and other non-metals.			
2804.10.00	m ³ (*)	– Hydrogen		Free	15%
		– Rare gases:			
2804.21.00	m ³ (*)	– – Argon		Free	15%
2804.29.00	m ³ (*)	– – Other		Free	15%
2804.30.00	m ³ (*)	– Nitrogen		Free	15%
2804.40.00	m ³ (*)	– Oxygen		Free	15%
2804.50.00	kg	– Boron; tellurium		Free	15%
		– Silicon:			
2804.61.00	kg	– – Containing by weight not less than 99.99% of silicon		Free	15%
2804.69.00	kg	– – Other		Free	15%
2804.70.00	kg	– Phosphorus		Free	15%
2804.80.00	kg	– Arsenic		Free	15%
2804.90.00	kg	– Selenium		Free	15%
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
		– Alkali or alkaline-earth metals:			
2805.11.00	kg	– – Sodium		Free	15%
2805.12.00	kg	– – Calcium		Free	15%
2805.19.00	kg	– – Other		Free	15%
2805.30.00	kg	– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		Free	15%
2805.40.00	kg	– Mercury		Free	15%
II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS					
28.06		Hydrogen chloride (hydrochloric acid);			
2806.10.00	kg	– Hydrogen chloride (hydrochloric acid)		Free	15%
2806.20.00	kg	– Chlorosulphuric acid		Free	15%
2807.00.00	kg	Sulphuric acid; oleum.		Free	15%
2808.00.00	kg	Nitric acid; sulphonitric acids.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
28.09		Diphosphorus pentaoxide; phosphoric acid polyphosphoric acids, whether or not chemically defined.			
2809.10.00	kg	– Diphosphorus pentaoxide		Free	15%
2809.20.00	kg	– Phosphoric acid and polyphosphoric acids		Free	15%
2810.00.00	kg	Oxides of boron; boric acids.		Free	15%
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.			
		– Other inorganic acids:			
2811.11.00	kg	– – Hydrogen fluoride (hydrofluoric acid)		Free	15%
2811.12.00	kg	– – Hydrogen cyanide (hydrocyanic acid)		Free	15%
2811.19.00	kg	– – Other		Free	15%
		– Other inorganic oxygen compounds of non-metals:			
2811.21.00	kg	– – Carbon dioxide		Free	15%
2811.22.00	kg	– – Silicon dioxide		Free	15%
2811.29.00	kg	– – Other		Free	15%
III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS					
28.12		Halides and halide oxides of non-metals.			
		– Chlorides and chloride oxides:			
2812.11.00	kg	– – Carbonyl dichloride (phosgene)		Free	15%
2812.12.00	kg	– – Phosphorus oxychloride		Free	15%
2812.13.00	kg	– – Phosphorus trichloride		Free	15%
2812.14.00	kg	– – Phosphorus pentachloride		Free	15%
2812.15.00	kg	– – Sulphur monochloride		Free	15%
2812.16.00	kg	– – Sulphur dichloride		Free	15%
2812.17.00	kg	– – Thionyl chloride		Free	15%
2812.19.00	kg	– – Other		Free	15%
2812.90.00	kg	– Other		Free	15%
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10.00	kg	– Carbon disulphide		Free	15%
2813.90.00	kg	– Other		Free	15%
IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS					
28.14		Ammonia, anhydrous or in aqueous solution.			
2814.10.00	kg	– Anhydrous ammonia		Free	15%
2814.20.00	kg	– Ammonia in aqueous solution		Free	15%
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
		– Sodium hydroxide (caustic soda):			
2815.11.00	kg	– – Solid		Free	15%
2815.12.00	kg	– – In aqueous solution (soda lye or liquid soda)		Free	15%
2815.20.00	kg	– Potassium hydroxide (caustic potash)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2815.30.00	kg	– Peroxides of sodium or potassium		Free	15%
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10.00	kg	– Hydroxide and peroxide of magnesium		Free	15%
2816.40.00	kg	– Oxides, hydroxides and peroxides, of strontium or barium		Free	15%
2817.00.00	kg	Zinc oxide; zinc peroxide.		Free	15%
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10.00	kg	– Artificial corundum, whether or not chemically defined		Free	15%
2818.20.00	kg	– Aluminium oxide, other than artificial corundum		Free	15%
2818.30.00	kg	– Aluminium hydroxide		Free	15%
28.19		Chromium oxides and hydroxides.			
2819.10.00	kg	– Chromium trioxide		Free	15%
2819.90.00	kg	– Other		Free	15%
28.20		Manganese oxides.			
2820.10.00	kg	– Manganese dioxide		Free	15%
2820.90.00	kg	– Other		Free	15%
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821.10.00	kg	– Iron oxides and hydroxides		Free	15%
2821.20.00	kg	– Earth colours		Free	15%
2822.00.00	kg	Cobalt oxides and hydroxides; commercial cobalt oxides.		Free	15%
2823.00.00	kg	Titanium oxides.		Free	15%
28.24		Lead oxides; red lead and orange lead.			
2824.10.00	kg	– Lead monoxide (litharge, massicot)		Free	15%
2824.90.00	kg	– Other		Free	15%
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
2825.10.00	kg	– Hydrazine and hydroxylamine and their inorganic salts		Free	15%
2825.20.00	kg	– Lithium oxide and hydroxide		Free	15%
2825.30.00	kg	– Vanadium oxides and hydroxides		Free	15%
2825.40.00	kg	– Nickel oxides and hydroxides		Free	15%
2825.50.00	kg	– Copper oxides and hydroxides		Free	15%
2825.60.00	kg	– Germanium oxides and zirconium dioxide		Free	15%
2825.70.00	kg	– Molybdenum oxides and hydroxides		Free	15%
2825.80.00	kg	– Antimony oxides		Free	15%
2825.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
V.-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS					
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
		– Fluorides:			
2826.12.00	kg	– – Of aluminium		Free	15%
2826.19.00	kg	– – Other		Free	15%
2826.30.00	kg	– Sodium hexafluoroaluminate (synthetic cryolite)		Free	15%
2826.90.00	kg	– Other		Free	15%
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10.00	kg	– Ammonium chloride		Free	15%
2827.20.00	kg	– Calcium chloride		Free	15%
		– Other chlorides:			
2827.31.00	kg	– – Of magnesium		Free	15%
2827.32.00	kg	– – Of aluminium		Free	15%
2827.35.00	kg	– – Of nickel		Free	15%
2827.39.00	kg	– – Other		Free	15%
		– Chloride oxides and chloride hydroxides:			
2827.41.00	kg	– – Of copper		Free	15%
2827.49.00	kg	– – Other		Free	15%
		– Bromides and bromide oxides:			
2827.51.00	kg	– – Bromides of sodium or of potassium		Free	15%
2827.59.00	kg	– – Other		Free	15%
2827.60.00	kg	– Iodides and iodide oxides		Free	15%
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828.10.00	kg	– Commercial calcium hypochlorite and other calcium hypochlorites		Free	15%
		– Other:			
2828.90.10	kg	– – Chlorites and sodium and potassium hypochlorites		Free	15%
2828.90.90	kg	– – Other		Free	15%
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
		– Chlorates:			
2829.11.00	kg	– – Of sodium		Free	15%
2829.19.00	kg	– – Other		Free	15%
2829.90.00	kg	– Other		Free	15%
28.30		Sulphides; polysulphides, whether or not chemically defined.			
2830.10.00	kg	– Sodium sulphides		Free	15%
2830.90.00	kg	– Other		Free	15%
28.31		Dithionites and sulphonylates.			
2831.10.00	kg	– Of sodium		Free	15%
2831.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
28.32		Sulphites; thiosulphates.			
2832.10.00	kg	– Sodium sulphites		Free	15%
2832.20.00	kg	– Other sulphites		Free	15%
2832.30.00	kg	– Thiosulphates		Free	15%
28.33		Sulphates; alums; peroxosulphates (persulphates).			
		– Sodium sulphates:			
2833.11.00	kg	– – Disodium sulphate		Free	15%
2833.19.00	kg	– – Other		Free	15%
		– Other sulphates:			
2833.21.00	kg	– – Of magnesium		Free	15%
2833.22.00	kg	– – Of aluminium		Free	15%
2833.24.00	kg	– – Of nickel		Free	15%
2833.25.00	kg	– – Of copper		Free	15%
2833.27.00	kg	– – Of barium		Free	15%
2833.29.00	kg	– – Other		Free	15%
2833.30.00	kg	– Alums		Free	15%
2833.40.00	kg	– Peroxosulphates (persulphates)		Free	15%
28.34		Nitrites; nitrates.			
2834.10.00	kg	– Nitrites		Free	15%
		– Nitrates:			
2834.21.00	kg	– – Of potassium		Free	15%
2834.29.00	kg	– – Other		Free	15%
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates whether or not chemically defined.			
2835.10.00	kg	– Phosphinates (hypophosphites) and phosphonates (phosphites)		Free	15%
		– Phosphates:			
2835.22.00	kg	– – Of mono-or disodium		Free	15%
2835.24.00	kg	– – Of potassium		Free	15%
2835.25.00	kg	– – Calcium hydrogenorthophosphate ("dicalcium phosphate")		Free	15%
2835.26.00	kg	– – Other phosphates of calcium		Free	15%
2835.29.00	kg	– – Other		Free	15%
		– Polyphosphates:			
2835.31.00	kg	– – Sodium triphosphate (sodium tripolyphosphate)		Free	15%
2835.39.00	kg	– – Other		Free	15%
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
2836.20.00	kg	– Disodium carbonate		Free	15%
2836.30.00	kg	– Sodium hydrogencarbonate (sodium bicarbonate)		Free	15%
2836.40.00	kg	– Potassium carbonates		Free	15%
2836.50.00	kg	– Calcium carbonate		Free	15%
2836.60.00	kg	– Barium carbonate		Free	15%
		– Other:			
2836.91.00	kg	– – Lithium carbonates		Free	15%
2836.92.00	kg	– – Strontium carbonate		Free	15%
2836.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
28.37		Cyanides, cyanide oxides and complex cyanides.			
		– Cyanides and cyanide oxides:			
2837.11.00	kg	– – Of sodium		Free	15%
2837.19.00	kg	– – Other		Free	15%
2837.20.00	kg	– Complex cyanides		Free	15%
[28.38]					
28.39		Silicates; commercial alkali metal silicates.			
		– Of sodium:			
2839.11.00	kg	– – Sodium metasilicates		Free	15%
2839.19.00	kg	– – Other		Free	15%
2839.90.00	kg	– Other		Free	15%
28.40		Borates; peroxoborates (perborates).			
		– Disodium tetraborate (refined borax):			
2840.11.00	kg	– – Anhydrous		Free	15%
2840.19.00	kg	– – Other		Free	15%
2840.20.00	kg	– Other borates		Free	15%
2840.30.00	kg	– Peroxoborates (perborates)		Free	15%
28.41		Salts of oxometallic or peroxometallic acids.			
2841.30.00	kg	– Sodium dichromate		Free	15%
2841.50.00	kg	– Other chromates and dichromates; peroxochromates		Free	15%
		– Manganites, manganates and permanganates:			
2841.61.00	kg	– – Potassium permanganate		Free	15%
2841.69.00	kg	– – Other		Free	15%
2841.70.00	kg	– Molybdates		Free	15%
2841.80.00	kg	– Tungstates (wolframates)		Free	15%
2841.90.00	kg	– Other		Free	15%
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined); other than azides.			
2842.10.00	kg	– Double or complex silicates, including aluminosilicates whether or not chemically defined		Free	15%
2842.90.00	kg	– Other		Free	15%
VI.-MISCELLANEOUS					
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843.10.00	kg	– Colloidal precious metals		Free	15%
		– Silver compounds:			
2843.21.00	kg	– – Silver nitrate		Free	15%
2843.29.00	kg	– – Other		Free	15%
2843.30.00	kg	– Gold compounds		Free	15%
2843.90.00	kg	– Other compounds; amalgams		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
2844.10.00	kg	– Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds		Free	15%
2844.20.00	kg	– 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		Free	15%
2844.30.00	kg	– 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 – Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		Free	15%
2844.41.00	kg	– – Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds		Free	15%
2844.42.00	kg	– – Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds		Free	15%
2844.43.00	kg	– – Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds		Free	15%
2844.44.00	kg	– – Radioactive residues		Free	15%
2844.50.00	kg	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors		Free	15%
28.45		Isotopes other than those of 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845.10.00	kg	– Heavy water (deuterium oxide)		Free	15%
2845.20.00	kg	– Boron enriched in boron- 10 and its compounds		Free	15%
2845.30.00	kg	– Lithium enriched in lithium- 6 and its compounds		Free	15%
2845.40.00	kg	– Helium- 3		Free	15%
2845.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10.00	kg	– Cerium compounds		Free	15%
2846.90.00	kg	– Other		Free	15%
2847.00.00	kg	Hydrogen peroxide, whether or not solidified with urea.		Free	15%
[28.48]					
28.49		Carbides, whether or not chemically defined.			
2849.10.00	kg	– Of calcium		Free	15%
2849.20.00	kg	– Of silicon		Free	15%
2849.90.00	kg	– Other		Free	15%
2850.00.00	kg	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849.		Free	15%
[28.51]					
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
2852.10		– Chemically defined			
		– – Chemical preparations for photographic uses, of mercury; unmixed products for photographic uses, of mercury:			
2852.10.11	kg	– – – Flashlight materials		Free	15%
2852.10.19	kg	– – – Other, excluding sensitising emulsions		Free	15%
		– – – Diagnostic or laboratory reagents, of mercury:			
2852.10.21	kg	– – – – On a backing of paper		Free	15%
2852.10.22	kg	– – – – On a backing of plastics		Free	15%
2852.10.29	kg	– – – – Other		Free	15%
2852.10.90	kg	– – – Other		Free	15%
2852.90.00	kg	– Other		Free	15%
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
2853.10.00	kg	– Cyanogen chloride (chlorcyan)		Free	15%
2853.90.00	kg	– Other		Free	15%

* * *

Chapter 29

Organic chemicals

Notes:

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Notes 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);
 - (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives. Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29. For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

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

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

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

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

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

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

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

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

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

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

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids. These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 29.37:

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

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

Sub-Heading Notes:

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

2. Notes 3 to Chapter 29 does not apply to the subheading of this Chapter.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
I.-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.01		Acyclic hydrocarbons.			
2901.10.00	kg	– Saturated		Free	15%
		– Unsaturated:			
2901.21.00	kg	– – Ethylene		Free	15%
2901.22.00	kg	– – Propene (propylene)		Free	15%
2901.23.00	kg	– – Butene (butylene) and isomers thereof		Free	15%
2901.24.00	kg	– – Buta-1,3-diene and isoprene		Free	15%
2901.29.00	kg	– – Other		Free	15%
29.02		Cyclic hydrocarbons.			
		– Cyclanes, cyclenes and cycloterpenes:			
2902.11.00	kg	– – Cyclohexane		Free	15%
2902.19.00	kg	– – Other		Free	15%
2902.20.00	kg	– Benzene		Free	15%
2902.30.00	kg	– Toluene		Free	15%
		– Xylenes:			
2902.41.00	kg	– – o-Xylene		Free	15%
2902.42.00	kg	– – m-Xylene		Free	15%
2902.43.00	kg	– – p-Xylene		Free	15%
2902.44.00	kg	– – Mixed xylene isomers		Free	15%
2902.50.00	kg	– Styrene		Free	15%
2902.60.00	kg	– Ethylbenzene		Free	15%
2902.70.00	kg	– Cumene		Free	15%
		– Other :			
2902.90.10	kg	– – – Naphthalene		Free	15%
2902.90.90	kg	– – – Other		Free	15%
29.03		Halogenated derivatives of hydrocarbons.			
		– Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11.00	kg	– – Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		Free	15%
2903.12.00	kg	– – Dichloromethane (methylene chloride)		Free	15%
2903.13.00	kg	– – Chloroform (trichloromethane)		Free	15%
2903.14.00	kg	– – Carbon tetrachloride		Free	15%
2903.15.00	kg	– – Ethylene dichloride (ISO) (1,2-dichloroethane)		Free	15%
		– – Other:			
2903.19.10	kg	– – – Trichloroethane (methyl chloroform)		Free	15%
2903.19.90	kg	– – – Other		Free	15%
		– Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21.00	kg	– – Vinyl chloride (chloroethylene)		Free	15%
2903.22.00	kg	– – Trichloroethylene		Free	15%
2903.23.00	kg	– – Tetrachloroethylene (perchloroethylene)		Free	15%
2903.29.00	kg	– – Other		Free	15%
		– Saturated fluorinated derivatives of acyclic hydrocarbons:			
2903.41.00	kg	– – Trifluoromethane (HFC-23)		Free	15%
2903.42.00	kg	– – Difluoromethane (HFC-32)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)			
2903.43.10	kg	--- 1,1 -difluoroethane (HFC-152a)		Free	15%
2903.43.20	kg	--- Fluoromethane (HFC-41)		Free	15%
2903.43.30	kg	--- 1, 2 -difluoroethane (HFC-152)		Free	15%
2903.43.90	kg	--- Other		Free	15%
		-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)			
2903.44.10	kg	--- Pentafluoroethane (HFC-125)		Free	15%
2903.44.20	kg	--- 1, 1, 1 -trifluoroethane (HFC-143a)		Free	15%
2903.44.30	kg	--- 1, 1, 2 -trifluoroethane (HFC-143)		Free	15%
2903.44.90	kg	--- Other		Free	15%
		-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)			
2903.45.10	kg	--- 1, 1, 1, 2 -Tetrafluoroethane (HFC-134a)		Free	15%
2903.45.20	kg	--- 1, 1, 2, 2 -tetrafluoroethane(HFC-134)		Free	15%
2903.45.90	kg	--- Other		Free	15%
		-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)			
2903.46.10	kg	--- 1, 1, 1, 2, 3, 3, 3 -Heptafluoropropane (HFC-227ea)		Free	15%
2903.46.20	kg	--- 1, 1, 1, 2, 2, 3 -hexafluoropropane (HFC-236cb)		Free	15%
2903.46.30	kg	--- 1, 1, 1, 3, 3, 3 -hexafluoropropane (HFC-236fa)		Free	15%
2903.46.40	kg	--- 1, 1, 1, 2, 3, 3 -hexafluoropropane(HFC-236ea)		Free	15%
2903.46.90	kg	--- Other		Free	15%
		-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)			
2903.47.10	kg	--- 1, 1, 1, 3, 3 -Pentafluoropropane (HFC-245fa)		Free	15%
2903.47.20	kg	--- 1, 1, 2, 2, 3 -pentafluoropropane (HFC-245ca)		Free	15%
2903.47.90	kg	--- Other		Free	15%
		-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)			
2903.48.10	kg	--- 1, 1, 1, 3, 3 -Pentafluorobutane (HFC-365mfc)		Free	15%
2903.48.20	kg	--- 1, 1, 1, 2, 2, 3, 4, 5, 5, 5 -decafluoropentane (HFC-43-10mee)		Free	15%
2903.48.90	kg	--- Other		Free	15%
2903.49.00	kg	-- Other		Free	15%
		-- Unsaturated fluorinated derivatives of acyclic hydrocarbons:			
		-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz):			
2903.51.10	kg	--- 2,3,3,3-Tetrafluoropropene (HFO-1234yf)		Free	15%
		--- Other			
2903.51.91	kg	---- 1, 3, 3, 3 -Tetrafluoropropene (HFO-1234ze)		Free	15%
2903.51.92	kg	---- (Z)- 1, 1, 1, 4, 4, 4 -hexafluoro-2-butene (HFO-1336mzz)		Free	15%
2903.51.99	kg	---- Other		Free	15%
2903.59.00	kg	-- Other		Free	15%
		-- Brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.61.00	kg	-- Methyl bromide (bromomethane)		Free	15%

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2903.62.00	kg	-- Ethylene dibromide (ISO) (1,2-dibromoethane)		Free	15%
2903.69.00	kg	-- Other -- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		Free	15%
2903.71.00	kg	-- Chlorodifluoromethane (HCFC-22)		Free	15%
2903.72.00	kg	-- Dichlorotrifluoroethanes (HCFC-123)		Free	15%
2903.73.00	kg	-- Dichlorofluoroethanes (HCFC-141, 141b)		Free	15%
2903.74.00	kg	-- Chlorodifluoroethanes (HCFC-142, 142b)		Free	15%
2903.75.00	kg	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)		Free	15%
2903.76.00	kg	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402) -- Other, perhalogenated only with fluorine and		Free	15%
2903.77.11	kg	--- Chlorotrifluoromethane		Free	15%
2903.77.12	kg	--- Pentachlorodifluoroethanes		Free	15%
2903.77.13	kg	--- Tetrachlorodifluoroethanes		Free	15%
2903.77.14	kg	--- Heptachlorofluoropropanes		Free	15%
2903.77.15	kg	--- Hexachlorodifluoropropanes		Free	15%
2903.77.16	kg	--- Pentachlorotrifluoropropanes		Free	15%
2903.77.17	kg	--- Tetrachlorotetrafluoropropanes		Free	15%
2903.77.18	kg	--- Trichloropentafluoropropanes		Free	15%
2903.77.19	kg	--- Dichlorohexafluoropropanes		Free	15%
2903.77.20	kg	--- Chloroheptafluoropropanes		Free	15%
2903.77.90	kg	--- Other		Free	15%
2903.78.00	kg	-- Other perhalogenated derivatives -- Other		Free	15%
2903.79.10	kg	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine		Free	15%
2903.79.90	kg	--- Other -- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		Free	15%
2903.81.00	kg	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		Free	15%
2903.82.00	kg	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)		Free	15%
2903.83.00	kg	-- Mirex (ISO)		Free	15%
2903.89.00	kg	-- Other -- Halogenated derivatives of aromatic hydrocarbons:		Free	15%
2903.91.00	kg	-- Chlorobenzene, o-dichlorobenzene and p- dichlorobenzene		Free	15%
2903.92.00	kg	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane INN), 1,1,1-trichloro-2,2-bis(p- chlorophenyl)ethane)		Free	15%
2903.93.00	kg	-- Pentachlorobenzene (ISO)		Free	15%
2903.94.00	kg	-- Hexabromobiphenyls		Free	15%
2903.99.00	kg	-- Other		Free	15%
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10.00	kg	-- Derivatives containing only sulpho groups, their salts and ethyl esters		Free	15%
2904.20.00	kg	-- Derivatives containing only nitro or only nitroso groups		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:			
2904.31.00	kg	– – Perfluorooctane sulphonic acid		Free	15%
2904.32.00	kg	– – Ammonium perfluorooctane sulphonate		Free	15%
2904.33.00	kg	– – Lithium perfluorooctane sulphonate		Free	15%
2904.34.00	kg	– – Potassium perfluorooctane sulphonate		Free	15%
2904.35.00	kg	– – Other salts of perfluorooctane sulphonic acid		Free	15%
2904.36.00	kg	– – Perfluorooctane sulphonyl fluoride		Free	15%
		– Other:			
2904.91.00	kg	– – Trichloronitromethane (chloropicrin)		Free	15%
2904.99.00	kg	– – Other		Free	15%
II.-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		– Saturated monohydric alcohols:			
2905.11.00	kg	– – Methanol (methyl alcohol)		Free	15%
2905.12.00	kg	– – Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		Free	15%
2905.13.00	kg	– – Butan-1-ol (n-butyl alcohol)		Free	15%
2905.14.00	kg	– – Other butanols		Free	15%
2905.16.00	kg	– – Octanol (octyl alcohol) and isomers thereof		Free	15%
2905.17.00	kg	– – Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		Free	15%
2905.19.00	kg	– – Other		Free	15%
		– Unsaturated monohydric alcohols:			
2905.22.00	kg	– – Acyclic terpene alcohols		Free	15%
2905.29.00	kg	– – Other		Free	15%
		– Diols:			
2905.31.00	kg	– – Ethylene glycol (ethanediol)		Free	15%
2905.32.00	kg	– – Propylene glycol (propane-1,2-diol)		Free	15%
2905.39.00	kg	– – Other		Free	15%
		– Other polyhydric alcohols:			
2905.41.00	kg	– – 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		Free	15%
2905.42.00	kg	– – Pentaerythritol		Free	15%
2905.43.00	kg	– – Mannitol		Free	15%
2905.44.00	kg	– – D-glucitol (sorbitol)		Free	15%
2905.45.00	kg	– – Glycerol		Free	15%
2905.49.00	kg	– – Other		Free	15%
		– Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51.00	kg	– – Ethchlorvynol (INN)		Free	15%
2905.59.00	kg	– – Other		Free	15%
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		– Cyclanic, cyclenic or cycloterpenic:			
2906.11.00	kg	– – Menthol		Free	15%
2906.12.00	kg	– – Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2906.13.00	kg	-- Sterols and inositols		Free	15%
2906.19.00	kg	-- Other		Free	15%
		-- Aromatic:			
2906.21.00	kg	-- Benzyl alcohol		Free	15%
2906.29.00	kg	-- Other		Free	15%
III.-PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.07		Phenols; phenol-alcohols.			
		-- Monophenols:			
2907.11.00	kg	-- Phenol (hydroxybenzene) and its salts		Free	15%
2907.12.00	kg	-- Cresols and their salts		Free	15%
2907.13.00	kg	-- Octylphenol, nonylphenol and their isomers; salts thereof		Free	15%
2907.15.00	kg	-- Naphthols and their salts		Free	15%
2907.19.00	kg	-- Other		Free	15%
		-- Polyphenols; phenol- alcohols:			15%
2907.21.00	kg	-- Resorcinol and its salts		Free	15%
2907.22.00	kg	-- Hydroquinone (quinol) and its salts		Free	15%
2907.23.00	kg	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		Free	15%
2907.29.00	kg	-- Other		Free	15%
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
		-- Derivatives containing only halogen substituents and their salts:			
2908.11.00	kg	-- Pentachlorophenol (ISO)		Free	15%
2908.19.00	kg	-- Other		Free	15%
		-- Other:			
2908.91.00	kg	-- Dinoseb (ISO) and its salts		Free	15%
2908.92.00	kg	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts		Free	15%
2908.99.00	kg	-- Other		Free	15%
IV.-ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol- phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		-- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.11.00	kg	-- Diethyl ether		Free	15%
2909.19.00	kg	-- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2909.20.00	kg	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		Free	15%
2909.30.00	kg	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives – Ether– alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		Free	15%
2909.41.00	kg	– – 2,2'-Oxydiethanol (diethylene glycol, digol)		Free	15%
2909.43.00	kg	– – Monobutyl ethers of ethylene glycol or of diethylene glycol		Free	15%
2909.44.00	kg	– – Other monoalkylethers of ethylene glycol or of diethylene glycol		Free	15%
2909.49.00	kg	– – Other		Free	15%
2909.50.00	kg	– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		Free	15%
2909.60.00	kg	– Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		Free	15%
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10.00	kg	– Oxirane (ethylene oxide)		Free	15%
2910.20.00	kg	– Methyloxirane (propylene oxide)		Free	15%
2910.30.00	kg	– 1– Chloro– 2,3– epoxypropane (epichlorohydrin)		Free	15%
2910.40.00	kg	– Dieldrin (ISO, INN)		Free	15%
2910.50.00	kg	– Endrin (ISO)		Free	15%
2910.90.00	kg	– Other		Free	15%
2911.00.00	kg	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		Free	15%
29.12		V.-ALDEHYDE-FUNCTION COMPOUNDS Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
		– Acyclic aldehydes without other oxygen function:			
2912.11.00	kg	– – Methanal (formaldehyde)		Free	15%
2912.12.00	kg	– – Ethanal (acetaldehyde)		Free	15%
2912.19.00	kg	– – Other		Free	15%
		– Cyclic aldehydes without other oxygen function:			
2912.21.00	kg	– – Benzaldehyde		Free	15%
2912.29.00	kg	– – Other		Free	15%
		– Aldehyde– alcohols, aldehyde– ethers, aldehyde– phenols and aldehydes with other oxygen function:			
2912.41.00	kg	– – Vanillin (4– hydroxy– 3– methoxybenzaldehyde)		Free	15%
2912.42.00	kg	– – Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		Free	15%
2912.49.00	kg	– – Other		Free	15%
2912.50.00	kg	– Cyclic polymers of aldehydes		Free	15%

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2912.60.00	kg	– Paraformaldehyde		Free	15%
2913.00.00	kg	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		Free	15%
29.14		VI.-KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated nitrosated derivatives. – Acyclic ketones without other oxygen function:			
2914.11.00	kg	– – Acetone		Free	15%
2914.12.00	kg	– – Butanone (methyl ethyl ketone)		Free	15%
2914.13.00	kg	– – 4-Methylpentan-2-one (methyl isobutyl ketone)		Free	15%
2914.19.00	kg	– – Other		Free	15%
		– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.22.00	kg	– – Cyclohexanone and methylcyclohexanones		Free	15%
2914.23.00	kg	– – Ionones and methylionones		Free	15%
2914.29.00	kg	– – Other		Free	15%
		– Aromatic ketones without other oxygen function:			
2914.31.00	kg	– – Phenylacetone (phenylpropan-2-one)		Free	15%
2914.39.00	kg	– – Other		Free	15%
2914.40.00	kg	– Ketone-alcohols and ketone-aldehydes		Free	15%
2914.50.00	kg	– Ketone-phenols and ketones with other oxygen function		Free	15%
		– Quinones:			
2914.61.00	kg	– – Anthraquinone		Free	15%
2914.62.00	kg	– – Coenzyme Q10 (ubidecarenone (INN))		Free	15%
2914.69.00	kg	– – Other		Free	15%
		– Halogenated, sulphonated, nitrated or nitrosated derivatives:		Free	15%
2914.71.00	kg	– – Chlordecone (ISO)		Free	15%
2914.79.00	kg	– – Other		Free	15%
29.15		VII.-CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. – Formic acid, its salts and esters:			
2915.11.00	kg	– – Formic acid		Free	15%
2915.12.00	kg	– – Salts of formic acid		Free	15%
2915.13.00	kg	– – Esters of formic acid		Free	15%
		– Acetic acid and its salts; acetic anhydride:			
2915.21.00	kg	– – Acetic acid		Free	15%
2915.24.00	kg	– – Acetic anhydride		Free	15%
2915.29.00	kg	– – Other		Free	15%
		– Esters of acetic acid:			
2915.31.00	kg	– – Ethyl acetate		Free	15%

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2915.32.00	kg	– – Vinyl acetate		Free	15%
2915.33.00	kg	– – n– Butyl acetate		Free	15%
2915.36.00	kg	– – Dinoseb (ISO) acetate		Free	15%
2915.39.00	kg	– – Other		Free	15%
2915.40.00	kg	– Mono– , di– or trichloroacetic acids, their salts and esters		Free	15%
2915.50.00	kg	– Propionic acid, its salts and esters		Free	15%
2915.60.00	kg	– Butanoic acids, pentanoic acids, their salts and esters		Free	15%
2915.70.00	kg	– Palmitic acid, stearic acid, their salts and esters		Free	15%
2915.90.00	kg	– Other		Free	15%
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. – Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.11.00	kg	– – Acrylic acid and its salts		Free	15%
2916.12.00	kg	– – Esters of acrylic acid		Free	15%
2916.13.00	kg	– – Methacrylic acid and its salts		Free	15%
2916.14.00	kg	– – Esters of methacrylic acid		Free	15%
2916.15.00	kg	– – Oleic, linoleic or linolenic acids, their salts and		Free	15%
2916.16.00	kg	– – Binapacryl (ISO)		Free	15%
2916.19.00	kg	– – Other		Free	15%
2916.20.00	kg	– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		Free	15%
		– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31.00	kg	– – Benzoic acid, its salts and esters		Free	15%
2916.32.00	kg	– – Benzoyl peroxide and benzoyl chloride		Free	15%
2916.34.00	kg	– – Phenylacetic acid and its salts		Free	15%
2916.39.00	kg	– – Other		Free	15%
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. – Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11.00	kg	– – Oxalic acid, its salts and esters		Free	15%
2917.12.00	kg	– – Adipic acid, its salts and esters		Free	15%
2917.13.00	kg	– – Azelaic acid, sebacic acid, their salts and esters		Free	15%
2917.14.00	kg	– – Maleic anhydride		Free	15%
2917.19.00	kg	– – Other		Free	15%
2917.20.00	kg	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		Free	15%
		– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.32.00	kg	– – Dioctyl orthophthalates		Free	15%
2917.33.00	kg	– – Dinonyl or didecyl orthophthalates		Free	15%
2917.34.00	kg	– – Other esters of orthophthalic acid		Free	15%
2917.35.00	kg	– – Phthalic anhydride		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2917.36.00	kg	-- Terephthalic acid and its salts		Free	15%
2917.37.00	kg	-- Dimethyl terephthalate		Free	15%
2917.39.00	kg	-- Other		Free	15%
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. -- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11.00	kg	-- Lactic acid, its salts and esters		Free	15%
2918.12.00	kg	-- Tartaric acid		Free	15%
2918.13.00	kg	-- Salts and esters of tartaric acid		Free	15%
2918.14.00	kg	-- Citric acid		Free	15%
2918.15.00	kg	-- Salts and esters of citric acid		Free	15%
2918.16.00	kg	-- Gluconic acid, its salts and esters		Free	15%
2918.17.00	kg	-- 2,2-Diphenyl- 2-hydroxyacetic acid (benzilic acid)		Free	15%
2918.18.00	kg	-- Chlorobenzilate (ISO)		Free	15%
2918.19.00	kg	-- Other		Free	15%
		-- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21.00	kg	-- Salicylic acid and its salts		Free	15%
2918.22.00	kg	-- O-Acetylsalicylic acid, its salts and esters		Free	15%
2918.23.00	kg	-- Other esters of salicylic acid and their salts		Free	15%
2918.29.00	kg	-- Other		Free	15%
2918.30.00	kg	-- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		Free	15%
		-- Other:			
2918.91.00	kg	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		Free	15%
2918.99.00	kg	-- Other		Free	15%
		VIII.-ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2919.10.00	kg	-- Tris (2,3-dibromopropyl) phosphate		Free	15%
2919.90.00	kg	-- Other		Free	15%
29.20		Esters of other inorganic acids of non metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. -- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2920.11.00	kg	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2920.19.00	kg	-- Other -- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		Free	15%
2920.21.00	kg	-- Dimethyl phosphite		Free	15%
2920.22.00	kg	-- Diethyl phosphite		Free	15%
2920.23.00	kg	-- Trimethyl phosphite		Free	15%
2920.24.00	kg	-- Triethyl phosphite		Free	15%
2920.29.00	kg	-- Other		Free	15%
2920.30.00	kg	-- Endosulfan (ISO)		Free	15%
2920.90.00	kg	-- Other		Free	15%
IX.-NITROGEN-FUNCTION COMPOUNDS					
29.21		Amine-function compounds.			
		-- Acyclic monoamines and their derivatives; salts thereof:			
2921.11.00	kg	-- Methylamine, di- or trimethylamine and their salts		Free	15%
2921.12.00	kg	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride		Free	15%
2921.13.00	kg	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride		Free	15%
2921.14.00	kg	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride		Free	15%
2921.19.00	kg	-- Other		Free	15%
		-- Acyclic polyamines and their derivatives; salts thereof:			
2921.21.00	kg	-- Ethylenediamine and its salts		Free	15%
2921.22.00	kg	-- Hexamethylenediamine and its salts		Free	15%
2921.29.00	kg	-- Other		Free	15%
2921.30.00	kg	-- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof		Free	15%
		-- Aromatic monoamines and their derivatives; salts thereof:			
2921.41.00	kg	-- Aniline and its salts		Free	15%
2921.42.00	kg	-- Aniline derivatives and their salts		Free	15%
2921.43.00	kg	-- Toluidines and their derivatives; salts thereof		Free	15%
2921.44.00	kg	-- Diphenylamine and its derivatives; salts thereof		Free	15%
2921.45.00	kg	-- 1-Naphthylamine (alpha-naphthylamine), 2- naphthylamine (betanaphthylamine) and their derivatives; salts thereof		Free	15%
2921.46.00	kg	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof		Free	15%
2921.49.00	kg	-- Other		Free	15%
		-- Aromatic polyamines and their derivatives; salts thereof:			
2921.51.00	kg	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof		Free	15%
2921.59.00	kg	-- Other		Free	15%
29.22		Oxygen-function amino-compounds.			
		-- Amino- alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11.00	kg	-- Monoethanolamine and its salts		Free	15%
2922.12.00	kg	-- Diethanolamine and its salts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2922.14.00	kg	-- Dextropropoxyphene (INN) and its salts		Free	15%
2922.15.00	kg	-- Triethanolamine		Free	15%
2922.16.00	kg	-- Diethanolammonium perfluorooctane sulphonate		Free	15%
2922.17.00	kg	-- Methyldiethanolamine and ethyldiethanolamine		Free	15%
2922.18.00	kg	-- 2-(N,N-Diisopropylamino)ethanol		Free	15%
2922.19.00	kg	-- Other -- Amino-- naphthols and other amino-- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		Free	15%
2922.21.00	kg	-- Aminohydroxynaphthalenesulphonic acids and their salts		Free	15%
2922.29.00	kg	-- Other -- Amino-- aldehydes, amino-- ketones and amino-- quinones, other than those containing more than one kind of oxygen function; salts thereof:		Free	15%
2922.31.00	kg	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		Free	15%
2922.39.00	kg	-- Other -- Amino-- acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		Free	15%
2922.41.00	kg	-- Lysine and its esters; salts thereof		Free	15%
2922.42.00	kg	-- Glutamic acid and its salts		Free	15%
2922.43.00	kg	-- Anthranilic acid and its salts		Free	15%
2922.44.00	kg	-- Tilidine (INN) and its salts		Free	15%
2922.49.00	kg	-- Other		Free	15%
2922.50.00	kg	-- Amino-- alcohol-- phenols, amino-- acid-- phenols and other aminocompounds with oxygen function		Free	15%
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids whether or not chemically defined.			
2923.10.00	kg	-- Choline and its salts		Free	15%
2923.20.00	kg	-- Lecithins and other phosphoaminolipids		Free	15%
2923.30.00	kg	-- Tetraethylammonium perfluorooctane sulphonate		Free	15%
2923.40.00	kg	-- Didecyldimethylammonium perfluorooctane		Free	15%
2923.90.00	kg	-- Other		Free	15%
29.24		Carboxamide-- function compounds; amide-- function compounds of carbonic acid.			
		-- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11.00	kg	-- Meprobamate (INN)		Free	15%
2924.12.00	kg	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)		Free	15%
2924.19.00	kg	-- Other -- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		Free	15%
2924.21.00	kg	-- Ureines and their derivatives; salts thereof		Free	15%
2924.23.00	kg	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		Free	15%
2924.24.00	kg	-- Ethinamate (INN)		Free	15%
2924.25.00	kg	-- Alachlor (ISO)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2924.29.00	kg	-- Other		Free	15%
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
		-- Imides and their derivatives; salts thereof:			
2925.11.00	kg	-- Saccharin and its salts		Free	15%
2925.12.00	kg	-- Glutethimide (INN)		Free	15%
2925.19.00	kg	-- Other		Free	15%
		-- Imines and their derivatives; salts thereof:			
2925.21.00	kg	-- Chlordimeform (ISO)		Free	15%
2925.29.00	kg	-- Other		Free	15%
29.26		Nitrile-function compounds.			
2926.10.00	kg	-- Acrylonitrile		Free	15%
2926.20.00	kg	-- 1- Cyanoguanidine (dicyandiamide)		Free	15%
2926.30.00	kg	-- Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano- 2- dimethylamino- 4,4- diphenylbutane)		Free	15%
2926.40.00	kg	-- alpha- Phenylacetoacetonitrile		Free	15%
2926.90.00	kg	-- Other		Free	15%
2927.00.00	kg	Diazo-, azo-or azoxy-compounds.		Free	15%
2928.00.00	kg	Organic derivatives of hydrazine or of hydroxylamine.		Free	15%
29.29		Compounds with other nitrogen function.			
2929.10.00	kg	-- Isocyanates		Free	15%
2929.90.00	kg	-- Other		Free	15%
		X.-ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30		Organo- sulphur compounds.			
2930.10.00	kg	-- 2- (N,N- Dimethylamino) ethanethiol		Free	15%
2930.20.00	kg	-- Thiocarbamates and dithiocarbamates		Free	15%
2930.30.00	kg	-- Thiuram mono- , di- or tetrasulphides		Free	15%
2930.40.00	kg	-- Methionine		Free	15%
2930.60.00	kg	-- 2- (N,N- Diethylamino)ethanethiol		Free	15%
2930.70.00	kg	-- Bis(2- hydroxyethyl)sulfide (thiodiglycol (INN))		Free	15%
2930.80.00	kg	-- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)		Free	15%
		-- Other			
2930.90.10	kg	-- Allyl isothiocyanates (or artificial mustard oil)		Free	15%
2930.90.90	kg	-- Other		Free	15%
29.31		Other organo-inorganic compounds.			
2931.10.00	kg	-- Tetramethyl lead and tetraethyl lead		Free	15%
2931.20.00	kg	-- Tributyltin compounds		Free	15%
		-- Other organo-phosphorous derivatives :			
2931.31.00	kg	-- Dimethyl methylphosphonate		Free	15%
2931.32.00	kg	-- Dimethyl propylphosphonate		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2931.33.00	kg	-- Diethyl ethylphosphonate		Free	15%
2931.34.00	kg	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate		Free	15%
2931.35.00	kg	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide		Free	15%
2931.36.00	kg	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl)methyl methyl methylphosphonate		Free	15%
2931.37.00	kg	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan- 5-yl)methyl] methylphosphonate		Free	15%
2931.38.00	kg	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)		Free	15%
2931.39.00	kg	-- Other -- Non- halogenated organo- phosphorous derivatives:		Free	15%
2931.41.00	kg	-- Dimethyl methylphosphonate		Free	15%
2931.42.00	kg	-- Dimethyl propylphosphonate		Free	15%
2931.43.00	kg	-- Diethyl ethylphosphonate		Free	15%
2931.44.00	kg	-- Methylphosphonic acid		Free	15%
2931.45.00	kg	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)		Free	15%
2931.46.00	kg	-- 2,4,6- Tripropyl- 1,3,5,2,4,6- trioxatriphosphinane 2,4,6- trioxide		Free	15%
2931.47.00	kg	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl) methyl methyl methylphosphonate		Free	15%
2931.48.00	kg	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9- diphosphaspiro[5.5] undecane 3,9-dioxide		Free	15%
2931.49.00	kg	-- Other -- Halogenated organo- phosphorous derivatives:		Free	15%
2931.51.00	kg	-- Methylphosphonic dichloride		Free	15%
2931.52.00	kg	-- Propylphosphonic dichloride		Free	15%
2931.53.00	kg	-- O-(3-chloropropyl) O-[4-nitro-3- (trifluoromethyl)phenyl] methylphosphonothionate		Free	15%
2931.54.00	kg	-- Trichlorfon (ISO)		Free	15%
2931.59.00	kg	-- Other		Free	15%
2931.90.00	kg	-- Other		Free	15%
29.32		Heterocyclic compounds with oxygen hetero- atom(s) only. -- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11.00	kg	-- Tetrahydrofuran		Free	15%
2932.12.00	kg	-- 2-Furaldehyde (furfuraldehyde)		Free	15%
2932.13.00	kg	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol		Free	15%
2932.14.00	kg	-- Sucralose		Free	15%
2932.19.00	kg	-- Other		Free	15%
2932.20.00	kg	-- Lactones -- Other:		Free	15%
2932.91.00	kg	-- Isosafrole		Free	15%
2932.92.00	kg	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one		Free	15%
2932.93.00	kg	-- Piperonal		Free	15%
2932.94.00	kg	-- Safrole		Free	15%
2932.95.00	kg	-- Tetrahydrocannabinols (all isomers)		Free	15%
2932.96.00	kg	-- Carbofuran (ISO)		Free	15%
2932.99.00	kg	-- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.			
		– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11.00	kg	– – Phenazone (antipyrin) and its derivatives		Free	15%
2933.19.00	kg	– – Other		Free	15%
		– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21.00	kg	– – Hydantoin and its derivatives		Free	15%
2933.29.00	kg	– – Other		Free	15%
		– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31.00	kg	– – Pyridine and its salts		Free	15%
2933.32.00	kg	– – Piperidine and its salts		Free	15%
2933.33.00	kg	– – Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof		Free	15%
2933.34.00	kg	– – Other fentanils and their derivatives		Free	15%
2933.35.00	kg	– – 3-Quinuclidinol		Free	15%
2933.36.00	kg	– – 4-Anilino-N-phenethylpiperidine (ANPP)		Free	15%
2933.37.00	kg	– – N-Phenethyl-4-piperidone (NPP)		Free	15%
2933.39.00	kg	– – Other		Free	15%
		– Compounds containing in the structure a quinoline or isoquinoline ring– system (whether or not hydrogenated), not further fused:			
2933.41.00	kg	– – Levorphanol (INN) and its salts		Free	15%
2933.49.00	kg	– – Other		Free	15%
		– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52.00	kg	– – Malonylurea (barbituric acid) and its salts		Free	15%
2933.53.00	kg	– – Allobarbitol (INN), amobarbital (INN), barbitol (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN) and vinylbital (INN); salts thereof		Free	15%
2933.54.00	kg	– – Other derivatives of malonylurea (barbituric acid); salts thereof		Free	15%
2933.55.00	kg	– – Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		Free	15%
2933.59.00	kg	– – Other		Free	15%
		– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61.00	kg	– – Melamine		Free	15%
		– – Other			
2933.69.10	kg	– – – Trimethylenetrinitramine (hexogen)		Free	15%
2933.69.90	kg	– – – Other		Free	15%
		– Lactams:			
2933.71.00	kg	– – 6– Hexanelactam (epsilon– caprolactam)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2933.72.00	kg	– – Clobazam (INN) and methypylon (INN)		Free	15%
2933.79.00	kg	– – Other lactams		Free	15%
		– Other:			
2933.91.00	kg	– – Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		Free	15%
2933.92.00	kg	– – Azinphos-methyl (ISO)		Free	15%
2933.99.00	kg	– – Other		Free	15%
29.34		Nucleic acids and their salts whether or not chemically defined; other heterocyclic compounds.			
2934.10.00	kg	– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure		Free	15%
2934.20.00	kg	– Compounds containing in the structure a benzothiazole ringsystem (whether or not hydrogenated), not further fused		Free	15%
2934.30.00	kg	– Compounds containing in the structure a phenothiazine ringsystem (whether or not hydrogenated), not further fused		Free	15%
		– Other:			
2934.91.00	kg	– – Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof		Free	15%
2934.92.00	kg	– – Other fentanyl and their derivatives		Free	15%
2934.99.00	kg	– – Other		Free	15%
29.35		Sulphonamides.			
2935.10.00	kg	– N– Methylperfluorooctane sulphonamide		Free	15%
2935.20.00	kg	– N– Ethylperfluorooctane sulphonamide		Free	15%
2935.30.00	kg	– N– Ethyl– N– (2– hydroxyethyl) perfluorooctane sulphonamide		Free	15%
2935.40.00	kg	– N– (2– Hydroxyethyl)– N– methylperfluorooctane sulphonamide		Free	15%
2935.50.00	kg	– Other perfluorooctane sulphonamides		Free	15%
2935.90.00	kg	– Other		Free	15%

XI.-PROVITAMINS, VITAMINS AND HORMONES

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

– Vitamins and their derivatives, unmixed:

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2936.21.00	kg	-- Vitamins A and their derivatives		Free	15%
2936.22.00	kg	-- Vitamin B1 and its derivatives		Free	15%
2936.23.00	kg	-- Vitamin B2 and its derivatives		Free	15%
2936.24.00	kg	-- D -- or DL-- Pantothenic acid (Vitamin B5) and its derivatives		Free	15%
2936.25.00	kg	-- Vitamin B6 and its derivatives		Free	15%
2936.26.00	kg	-- Vitamin B12 and its derivatives		Free	15%
2936.27.00	kg	-- Vitamin C and its derivatives		Free	15%
2936.28.00	kg	-- Vitamin E and its derivatives		Free	15%
2936.29.00	kg	-- Other vitamins and their derivatives		Free	15%
2936.90.00	kg	-- Other, including natural concentrates		Free	15%
29.37		Hormones; prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. -- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.11.00	kg	-- Somatotropin, its derivatives and structural		Free	15%
2937.12.00	kg	-- Insulin and its salts		Free	15%
2937.19.00	kg	-- Other -- Steroidal hormones, their derivatives and structural analogues:		Free	15%
2937.21.00	kg	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)		Free	15%
2937.22.00	kg	-- Halogenated derivatives of corticosteroidal		Free	15%
2937.23.00	kg	-- Oestrogens and progestogens		Free	15%
2937.29.00	kg	-- Other		Free	15%
2937.50.00	kg	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		Free	15%
2937.90.00	kg	-- Other		Free	15%
		XII.-GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
2938.10.00	kg	-- Rutoside (rutin) and its derivatives		Free	15%
2938.90.00	kg	-- Other		Free	15%
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. -- Alkaloids of opium and their derivatives; salts thereof:			
2939.11.00	kg	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof		Free	15%
2939.19.00	kg	-- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
2939.20.00	kg	– Alkaloids of cinchona and their derivatives; salts thereof		Free	15%
2939.30.00	kg	– Caffeine and its salts – Alkaloids of ephedra and their derivatives; salts thereof:		Free	15%
2939.41.00	kg	– – Ephedrine and its salts		Free	15%
2939.42.00	kg	– – Pseudoephedrine (INN) and its salts		Free	15%
2939.43.00	kg	– – Cathine (INN) and its salts		Free	15%
2939.44.00	kg	– – Norephedrine and its salts		Free	15%
2939.45.00	kg	– – Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts		Free	15%
2939.49.00	kg	– – Other – Theophylline and aminophylline (theophylline– ethylenediamine) and their derivatives; salts thereof:		Free	15%
2939.51.00	kg	– – Fenetylline (INN) and its salts		Free	15%
2939.59.00	kg	– – Other – Alkaloids of rye ergot and their derivatives; salts thereof:		Free	15%
2939.61.00	kg	– – Ergometrine (INN) and its salts		Free	15%
2939.62.00	kg	– – Ergotamine (INN) and its salts		Free	15%
2939.63.00	kg	– – Lysergic acid and its salts		Free	15%
2939.69.00	kg	– – Other – Other, of vegetal origin:		Free	15%
2939.72.00	kg	– – Cocaine, ecgonine; salts, esters and other derivatives thereof		Free	15%
2939.79.00	kg	– – Other		Free	15%
2939.80.00	kg	– Other		Free	15%
		XIII.-OTHER ORGANIC COMPOUNDS			
2940.00.00	kg	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		Free	15%
29.41		Antibiotics.			
2941.10.00	kg	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof		Free	15%
2941.20.00	kg	– Streptomycins and their derivatives; salts thereof		Free	15%
2941.30.00	kg	– Tetracyclines and their derivatives; salts thereof		Free	15%
2941.40.00	kg	– Chloramphenicol and its derivatives; salts thereof		Free	15%
2941.50.00	kg	– Erythromycin and its derivatives; salts thereof		Free	15%
2941.90.00	kg	– Other		Free	15%
2942.00.00	kg	Other organic compounds.		Free	15%

* * *

Chapter 30

Pharmaceutical products

Notes:

1. This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
- (ij) Diagnostic reagents of heading 38.22.

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

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

- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

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

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of Heading 2937 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Sub-Heading Notes:

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

- (a) As unmixed products, pure products, whether or not containing impurities; or
- (b) As products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
3001.20.00	kg	– Extracts of glands or other organs or of their secretions		Free	15%
3001.90.00	kg	– Other		Free	15%
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.			
		– Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:			
3002.12.00	kg	– – Antisera and other blood fractions		Free	15%
3002.13.00	kg	– – Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale		Free	15%
3002.14.00	kg	– – Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale		Free	15%
3002.15.00	kg	– – Immunological products, put up in measured doses or in forms or packings for retail sale		Free	15%
		– Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:			
3002.41.00	kg	– – Vaccines for human medicine		Free	15%
3002.42.00	kg	– – Vaccines for veterinary medicine		Free	15%
3002.49.00	kg	– – Other		Free	15%
		– Cell cultures, whether or not modified:			
3002.51.00	kg	– – Cell therapy products		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3002.59.00	kg	-- Other		Free	15%
3002.90.00	kg	- Other		Free	15%
30.03		Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives			
3003.10.10	kg	--- For veterinary medicine		Free	15%
3003.10.90	kg	--- Other		Free	15%
		- Other, containing antibiotics			
3003.20.10	kg	--- For veterinary medicine		Free	15%
3003.20.90	kg	--- Other		Free	15%
		- Other, containing hormones or other products of Heading 29.37:			
3003.31.00	kg	-- Containing insulin		Free	15%
3003.39.00		-- Other			
3003.39.10	kg	--- For veterinary medicine		Free	15%
3003.39.90	kg	--- Other		Free	15%
		- Other, containing alkaloids or derivatives thereof:			
3003.41.00		-- Containing ephedrine or its salts			
3003.41.10	kg	--- For veterinary medicine		Free	15%
3003.41.90	kg	--- Other		Free	15%
3003.42.00		-- Containing pseudoephedrine (INN) or its salts			
3003.42.10	kg	--- For veterinary medicine		Free	15%
3003.42.90	kg	--- Other		Free	15%
		-- Containing norephedrine or its salts			
3003.43.10	kg	--- For veterinary medicine		Free	15%
3003.43.90	kg	--- Other		Free	15%
		-- Other			
		--- Amphetamines and similar substances;			
3003.49.11	kg	---- For veterinary medicine		Free	15%
3003.49.12	kg	---- Other		Free	15%
		---- Barbiturate			
3003.49.21	kg	---- For veterinary medicine		Free	15%
3003.49.22	kg	---- Other		Free	15%
		---- Benzodiazepine			
3003.49.31	kg	---- For veterinary medicine		Free	15%
3003.49.32	kg	---- Other		Free	15%
		---- CNS Stimulants; phentermine			
3003.49.41	kg	---- For veterinary medicine		Free	15%
3003.49.42	kg	---- Other		Free	15%
		---- Ketamine			
3003.49.51	kg	---- For veterinary medicine		Free	15%
3003.49.52	kg	---- Other		Free	15%
		--- Opioid			
3003.49.61	kg	---- For veterinary medicine		Free	15%
3003.49.62	kg	---- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other, containing antimalarial active principles described in subheading Note 2 to this Chapter			
3003.60.10	kg	– – – For veterinary medicine		Free	15%
3003.60.90	kg	– – – Other		Free	15%
3003.90.00		– Other			
3003.90.10	kg	– – – For veterinary medicine		Free	15%
3003.90.90	kg	– – – Other		Free	15%
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.			
3004.10.00		– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives			
3004.10.10	kg	– – – For veterinary medicine		Free	15%
3004.10.90	kg	– – – Other		Free	15%
		– Other, containing antibiotics			
3004.20.10	kg	– – – For veterinary medicine		Free	15%
3004.20.90	kg	– – – Other		Free	15%
		– Other, containing hormones or other products of Heading 29.37:			
3004.31.00	kg	– – Containing insulin		Free	15%
		– – Containing corticosteroid hormones, their derivatives or structural analogues			
3004.32.10	kg	– – – For veterinary medicine		Free	15%
3004.32.90	kg	– – – Other		Free	15%
		– – Other			
3004.39.10	kg	– – – For veterinary medicine		Free	15%
3004.39.90	kg	– – – Other		Free	15%
		– Other, containing alkaloids or derivatives thereof:			
		– – Containing ephedrine or its salts			
3004.41.10	kg	– – – For veterinary medicine		Free	15%
3004.41.90	kg	– – – Other		Free	15%
		– – Containing pseudoephedrine (INN) or its salts			
3004.42.10	kg	– – – For veterinary medicine		Free	15%
3004.42.90	kg	– – – Other		Free	15%
		– – Containing norephedrine or its salts			
3004.43.10	kg	– – – For veterinary medicine		Free	15%
3004.43.90	kg	– – – Other		Free	15%
		– – Other			
3004.49.10	kg	– – – For veterinary medicine		Free	15%
3004.49.90	kg	– – – Other		Free	15%
		– Other, containing vitamins or other products of Heading 29.36			
3004.50.10	kg	– – – For veterinary medicine		Free	15%
3004.50.90	kg	– – – Other		Free	15%
		– Other, containing antimalarial active principles described in Sub-Heading Note 2 to this Chapter			
3004.60.10	kg	– – – For veterinary medicine		Free	15%
3004.60.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other			
3004.90.10	kg	– – – For veterinary medicine		Free	15%
3004.90.90	kg	– – – Other		Free	15%
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.10.00	kg	– Adhesive dressings and other articles having an adhesive layer		Free	15%
		– Other:			
3005.90.10	kg	– – Wadding, including cotton wool and absorbent		Free	15%
3005.90.90	kg	– – Other		Free	15%
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.			
3006.10.00	kg	– Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable		Free	15%
3006.30.00	kg	– Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient		Free	15%
		– Dental cements and other dental fillings; bone reconstruction cements			
3006.40.10	kg	– – – Dental cements and other dental fillings		Free	15%
3006.40.20	kg	– – – Bone reconstruction cements		Free	15%
3006.50.00	kg	– First—aid boxes and kits		Free	15%
3006.60.00	kg	– Chemical contraceptive preparations based on hormones, on other products of Heading 29.37 or on spermicides		Free	15%
3006.70.00	kg	– Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		Free	15%
		– Other:			
3006.91.00	kg	– – Appliances identifiable for ostomy use		Free	15%
3006.92.00	kg	– – Waste pharmaceuticals		Free	15%
3006.93.00	kg	– – Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses		Free	15%

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Chapter 31

Fertilisers

Notes:

1. This Chapter does not cover:

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Notes 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil; and
 - (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple); or
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

- (a) Goods which answer to one or other of the descriptions given:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Notes 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure; or
 - (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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3101.00.00	kg	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.		Free	15%
31.02		Mineral or chemical fertilisers, nitrogenous.			
3102.10.00	kg	– Urea, whether or not in aqueous solution		Free	15%
		– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21.00	kg	– – Ammonium sulphate		Free	15%
3102.29.00	kg	– – Other		Free	15%
3102.30.00	kg	– Ammonium nitrate, whether or not in aqueous		Free	15%
3102.40.00	kg	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non– fertilising substances		Free	15%
3102.50.00	kg	– Sodium nitrate		Free	15%
3102.60.00	kg	– Double salts and mixtures of calcium nitrate and ammonium nitrate		Free	15%
3102.80.00	kg	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		Free	15%
3102.90.00	kg	– Other, including mixtures not specified in the foregoing Sub– Headings		Free	15%
31.03		Mineral or chemical fertilisers, phosphatic.			
		– Superphosphates:			
3103.11.00	kg	– – Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)		Free	15%
3103.19.00	kg	– – Other		Free	15%
3103.90.00	kg	– Other		Free	15%
31.04		Mineral or chemical fertilisers, potassic.			
3104.20.00	kg	– Potassium chloride		Free	15%
3104.30.00	kg	– Potassium sulphate		Free	15%
3104.90.00	kg	– Other		Free	15%
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10.00	kg	– Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		Free	15%
3105.20.00	kg	– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and		Free	15%
3105.30.00	kg	– Diammonium hydrogenorthophosphate (diammonium phosphate)		Free	15%
3105.40.00	kg	– Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		Free	15%
		– Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.51.00	kg	– – Containing nitrates and phosphates		Free	15%
3105.59.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3105.60.00	kg	– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		Free	15%
3105.90.00	kg	– Other		Free	15%
	*	*	*		

Chapter 32

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

Notes:

1. This Chapter does not cover:

- (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
- (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 3504; or
- (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in Headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
32.01		Tanning extracts of vegetable origins; tannins and their salts, ethers, esters and other derivatives.			
3201.10.00	kg	– Quebracho extract		Free	15%
3201.20.00	kg	– Wattle extract		Free	15%
3201.90.00	kg	– Other		Free	15%
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
3202.10.00	kg	– Synthetic organic tanning substances		Free	15%
3202.90.00	kg	– Other		Free	15%
3203.00.00	kg	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
		– Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11.00	kg	– – Disperse dyes and preparations based thereon		Free	15%
3204.12.00	kg	– – Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon		Free	15%
3204.13.00	kg	– – Basic dyes and preparations based thereon		Free	15%
3204.14.00	kg	– – Direct dyes and preparations based thereon		Free	15%
3204.15.00	kg	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon		Free	15%
3204.16.00	kg	– – Reactive dyes and preparations based thereon		Free	15%
3204.17.00	kg	– – Pigments and preparations based thereon		Free	15%
3204.18.00	kg	– – Carotenoid colouring matters and preparations based thereon		Free	15%
		– – Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19			
3204.19.10	kg	– – – Pearl essence pigment		Free	15%
3204.19.90	kg	– – – Other		Free	15%
3204.20.00	kg	– Synthetic organic products of a kind used as fluorescent brightening agents		Free	15%
3204.90.00	kg	– Other		Free	15%
3205.00.00	kg	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.		Free	15%
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.			
		– Pigments and preparations based on titanium dioxide:			
3206.11.00	kg	– – Containing 80 % or more by weight of titanium dioxide calculated on the dry matter		Free	15%
		– – Other			
3206.19.10	kg	– – – Pearl essence pigment		Free	15%
3206.19.90	kg	– – – Other		Free	15%
3206.20.00	kg	– Pigments and preparations based on chromium compounds		Free	15%
		– Other colouring matter and other preparations:			
3206.41.00	kg	– – Ultramarine and preparations based thereon		Free	15%
3206.42.00	kg	– – Lithopone and other pigments and preparations based on zinc sulphide		Free	15%
3206.49.00	kg	– – Other		Free	15%
3206.50.00	kg	– Inorganic products of a kind used as luminophores		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.10.00	kg	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations		Free	15%
3207.20.00	kg	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations		Free	15%
3207.30.00	kg	– Liquid lustres and similar preparations		Free	15%
3207.40.00	kg	– Glass frit and other glass, in the form of powder, granules or flakes		Free	15%
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
		– Based on polyesters			
3208.10.10	kg	– – Automotive Paints		Free	15%
3208.10.20	kg	– – Marine paints		Free	15%
3208.10.30	kg	– – Varnishes and lacquers:		Free	15%
3208.10.90	kg	– – Other		Free	15%
		– Based on acrylic or vinyl polymers			
3208.20.10	kg	– – Automotive Paints		Free	15%
3208.20.20	kg	– – Marine paints		Free	15%
3208.20.30	kg	– – Varnishes and lacquers:		Free	15%
3208.20.90	kg	– – Other		Free	15%
3208.90.00		– Other			
3208.90.10	kg	– – Automotive Paints		Free	15%
3208.90.20	kg	– – Marine paints		Free	15%
3208.90.30	kg	– – Varnishes and lacquers:		Free	15%
3208.90.90	kg	– – Other		Free	15%
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
		– Based on acrylic or vinyl polymers			
3209.10.10	kg	– – Paints and enamels:		Free	15%
3209.10.20	kg	– – Varnishes and lacquers:		Free	15%
		– Other			
3209.90.10	kg	– – Paints and enamels:		Free	15%
3209.90.20	kg	– – Varnishes and lacquers:		Free	15%
3210.00.00	kg	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		Free	15%
3211.00.00	kg	Prepared driers.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.10.00	kg	– Stamping foils		Free	15%
3212.90.00	kg	– Other		Free	15%
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
3213.10.00	kg	– Colours in sets		Free	15%
3213.90.00	kg	– Other		Free	15%
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; nonrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
		– Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings			
3214.10.10	kg	– – Glaziers putty; wood fillers; plastic wood		Free	15%
3214.10.90	kg	– – Other		Free	15%
3214.90.00	kg	– Other		Free	15%
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
		– Printing ink:			
3215.11.00	kg	– – Black		Free	15%
3215.19.00	kg	– – Other		Free	15%
		– Other			
3215.90.10	kg	– – Cartridge ink refills for fountain pens		Free	15%
3215.90.90	kg	– – Other		Free	15%

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Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		– Essential oils of citrus fruit:			
3301.12.00	kg	– – Of orange		Free	15%
3301.13.00	kg	– – Of lemon		Free	15%
3301.19.00	kg	– – Other		Free	15%
		– Essential oils other than those of citrus fruit:			
3301.24.00	kg	– – Of peppermint (<i>Mentha piperita</i>)		Free	15%
3301.25.00	kg	– – Of other mints		Free	15%
		– – Other:			
3301.29.10	kg	– – – Island oils (e.g. Tamanu oil)		Free	15%
3301.29.90	kg	– – – Other		Free	15%
3301.30.00	kg	– Resinoids		Free	15%
		– Other:			
3301.90.10	kg	– – Aqueous distillates and aqueous solutions of essential oils		Free	15%
3301.90.90	kg	– – Other		Free	15%
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.			
		– Of a kind used in the food or drink industries:			
		– – Odoriferous substances, of a kind used for the manufacture of alcoholic beverages, in liquid form			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3302.10.11	kg	— — — Of an alcoholic strength by volume not exceeding 0.5% vol.		Free	15%
3302.10.12	l al	— — — Containing more than 0.5% vol., but not more than 1.15% vol.		Free	15%
3302.10.13	l al	— — — Containing more than 1.15% vol., but not more than 2.5% vol.:		Free	15%
3302.10.14	l al	— — — Containing more than 2.5% vol., but not more than 6% vol.:		Free	15%
3302.10.15	l al	— — — Containing more than 6% vol., but not more than 9% vol.:		Free	15%
3302.10.16	l al	— — — Containing more than 9% vol, but not more than 14% vol.:		Free	15%
3302.10.17	l al	— — — Containing more than 14% vol., but not more than 23% vol.:		Free	15%
3302.10.19	kg	— — — Other		Free	15%
3302.10.20	kg	— — Odoriferous substances, of a kind used for the manufacture of alcoholic beverages, in other forms		Free	15%
3302.10.90	kg	— — Other		Free	15%
		— Other			
3302.90.10	kg	— — Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups other than those falling under Heading Nos.1808 and 1901		Free	15%
3302.90.20	kg	— — Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages		Free	15%
3302.90.90	kg	— — Other		Free	15%
3303.00.00	kg	Perfumes and toilet waters.		Free	15%
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
3304.10.00	kg	— Lip make-up preparations		Free	15%
3304.20.00	kg	— Eye make-up preparations		Free	15%
3304.30.00	kg	— Manicure or pedicure preparations		Free	15%
		— Other:			
3304.91.00	kg	— — Powders, whether or not compressed		Free	15%
		— — Other			
3304.99.10	kg	— — — Baby oil and lotions		Free	15%
3304.99.20	kg	— — — Island oils and lotions (e.g. Samoan oil, Samoan lotion, Tongan Oil)		Free	15%
3304.99.90	kg	— — — Other		Free	15%
33.05		Preparations for use on the hair.			
3305.10.00	kg	— Shampoos		Free	15%
3305.20.00	kg	— Preparations for permanent waving or straightening		Free	15%
3305.30.00	kg	— Hair lacquers		Free	15%
		— Other			
3305.90.10	kg	— — Hair dye		Free	15%
3305.90.90	kg	— — Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
3306.10.00	kg	– Dentifrices		Free	15%
3306.20.00	kg	– Yarn used to clean between the teeth (dental floss)		Free	15%
3306.90.00	kg	– Other		Free	15%
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
3307.10.00	kg	– Pre-shave, shaving or after-shave preparations		Free	15%
3307.20.00	kg	– Personal deodorants and antiperspirants		Free	15%
3307.30.00	kg	– Perfumed bath salts and other bath preparations		Free	15%
		– Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41.00	kg	– – “Agarbatti” and other odoriferous preparations which operate by burning		Free	15%
		– – Other			
3307.49.10	kg	– – – Room perfuming preparations, whether or not having disinfectant properties		Free	15%
3307.49.90	kg	– – – Other		Free	15%
		– Other			
3307.90.10	kg	– – Urinal deodorant blocks		Free	15%
3307.90.20	kg	– – Animal toilet preparations		Free	15%
3307.90.90	kg	– – Other		Free	15%

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Chapter 34

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

Notes:

1. This Chapter does not cover:

- (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2. For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations”.

3. For the purposes of heading 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature:

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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

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

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes; or
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The Heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT

34.01

Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparation for washing the skin, in the form of liquid or cream and put up for sale, whether or not containing soap, paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– 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:			
3401.11.00	kg	– – For toilet use (including medicated products)		Free	15%
3401.19.00	kg	– – Other		Free	15%
3401.20.00	kg	– Soap in other forms		Free	15%
3401.30.00	kg	– Organic surface– active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap		Free	15%
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
		– Anionic organic surface– active agents, whether or not put up for retail sale:			
3402.31.00	kg	– – Linear alkylbenzene sulphonic acids and their salts		Free	15%
3402.39.00	kg	– – Other		Free	15%
		– Other organic surface– active agents, whether or not put up for retail sale:			
3402.41.00	kg	– – Cationic		Free	15%
3402.42.00	kg	– – Non-ionic		Free	15%
3402.49.00	kg	– – Other		Free	15%
3402.50.00	kg	– Preparations put up for retail sale		Free	15%
3402.90.00	kg	– Other		Free	15%
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
		– Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11.00	kg	– – Preparations for the treatment of textile materials, leather, furskins or other materials		Free	15%
3403.19.00	kg	– – Other		Free	15%
		– Other:			
3403.91.00	kg	– – Preparations for the treatment of textile materials, leather, furskins or other materials		Free	15%
3403.99.00	kg	– – Other		Free	15%
34.04		Artificial waxes and prepared waxes.			15%
3404.20.00	kg	– Of poly(oxyethylene) (polyethylene glycol)		Free	15%
3404.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.			
3405.10.00	kg	– Polishes, creams and similar preparations for footwear or leather		Free	15%
3405.20.00	kg	– Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		Free	15%
3405.30.00	kg	– Polishes and similar preparations for coachwork, other than metal polishes		Free	15%
3405.40.00	kg	– Scouring pastes and powders and other scouring preparations		Free	15%
3405.90.00	kg	– Other		Free	15%
3406.00.00	kg	Candles, tapers and the like.		Free	15%
3407.00.00	kg	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).		Free	15%

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Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes:

1. This Chapter does not cover:

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
35.01		Casein, caseinates and other casein derivatives; casein glues.			
3501.10.00	kg	– Casein		Free	15%
3501.90.00	kg	– Other		Free	15%
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
		– Egg albumin:			
3502.11.00	kg	– – Dried		Free	15%
3502.19.00	kg	– – Other		Free	15%
3502.20.00	kg	– Milk albumin, including concentrates of two or more whey proteins		Free	15%
3502.90.00	kg	– Other		Free	15%
3503.00.00	kg	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.		Free	15%
3504.00.00	kg	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		Free	15%
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10.00	kg	– Dextrins and other modified starches		Free	15%
3505.20.00	kg	– Glues		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.10.00	kg	– 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		Free	15%
		– Other:			
3506.91.00	kg	– – Adhesives based on polymers of Headings 39.01 to 39.13 or on rubber		Free	15%
3506.99.00	kg	– – Other		Free	15%
35.07		Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10.00	kg	– Rennet and concentrates thereof		Free	15%
3507.90.00	kg	– Other		Free	15%

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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 Notes 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semisolid 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; or
 - (c) Resin torches, firelighters and the like.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3601.00.00	kg	Propellent powders.		Free	15%
3602.00.00	kg	Prepared explosives, other than propellent powders.		Free	15%
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.			
3603.10.00	kg	– Safety fuses		Free	15%
3603.20.00	kg	– Detonating cords		Free	15%
3603.30.00	kg	– Percussion caps		Free	15%
3603.40.00	kg	– Detonating caps		Free	15%
3603.50.00	kg	– Igniters		Free	15%
3603.60.00	kg	– Electric detonators		Free	15%
3603.90.00	kg	– Other		Free	15%
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10.00	kg	– Fireworks		Free	15%
3604.90.00	kg	– Other		Free	15%
36.05		Matches, other than pyrotechnic articles of heading 36.04.			
3605.00.10	kg	– – Wooden		Free	15%
3605.00.90	kg	– – Other		Free	15%
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
3606.10.00	kg	– 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		Free	15%
3606.90.00	kg	– Other		Free	15%

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Chapter 37

Photographic or cinematographic goods

Notes:

1. This Chapter does not cover waste or scrap.

2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
3701.10.00	m ²	– For X– ray		Free	15%
3701.20.00	kg	– Instant print film		Free	15%
		– Other plates and film, with any side exceeding 255			
3701.30.10	m ²	– – Photo process plates for offset reproduction		Free	15%
3701.30.20	m ²	– – Lithographic plates		Free	15%
3701.30.90	m ²	– – Other		Free	15%
		– Other:			
3701.91.00	kg	– – For colour photography (polychrome)		Free	15%
3701.99.00	m ²	– – Other		Free	15%
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3702.10.00	m ²	– For X– ray		Free	15%
		– Other film, without perforations, of a width not exceeding 105 mm:			
3702.31.00	u	– – For colour photography (polychrome)		Free	15%
3702.32.00	m ²	– – Other, with silver halide emulsion		Free	15%
3702.39.00	m ²	– – Other		Free	15%
		– Other film, without perforations, of a width exceeding 105 mm:			
3702.41.00	m ²	– – Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		Free	15%
3702.42.00	m ²	– – Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		Free	15%
3702.43.00	m ²	– – Of a width exceeding 610 mm and of a length not exceeding 200 m		Free	15%
3702.44.00	m ²	– – Of a width exceeding 105 mm but not exceeding 610 mm		Free	15%
		– Other film, for colour photography (polychrome):			
3702.52.00	m	– – Of a width not exceeding 16 mm		Free	15%
3702.53.00	m	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides		Free	15%
3702.54.00	m	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides		Free	15%
3702.55.00	m	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		Free	15%
3702.56.00	m	– – Of a width exceeding 35 mm		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other:			
3702.96.00	m	– – Of a width not exceeding 35 mm and of a length not exceeding 30 m		Free	15%
3702.97.00	m	– – Of a width not exceeding 35 mm and of a length exceeding 30 m		Free	15%
3702.98.00	m	– – Of a width exceeding 35 mm		Free	15%
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.			
3703.10.00	kg	– In rolls of a width exceeding 610 mm		Free	15%
3703.20.00	kg	– Other, for colour photography (polychrome)		Free	15%
3703.90.00	kg	– Other		Free	15%
37.04		Photographic plates, film, paper, paperboard and textiles, exposed but not developed.			
3704.00.10	kg	– – Photoprocess plates for off-set reproduction		Free	15%
3704.00.90	kg	– – Other		Free	15%
3705.00.00	kg	Photographic plates and film, exposed and developed, other than cinematographic film.		Free	15%
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10.00	m	– Of a width of 35 mm or more		Free	15%
3706.90.00	m	– Other		Free	15%
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.10.00	kg	– Sensitising emulsions		Free	15%
3707.90.00	kg	– Other		Free	15%

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Chapter 38

Miscellaneous chemical products

Notes:

1. This Chapter does not cover:

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

- (1) Artificial graphite (heading 38.01);
- (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
- (4) Certified reference materials specified in Notes 2 below; or
- (5) Products specified in Notes 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Products of heading 24.04;

(d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Notes 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

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

(f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 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, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; or
- (e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:

- (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Notes 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Notes 6 (a) below.

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

6. For the purposes of heading 38.25, the expression “other wastes” applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; or
 - (d) Other wastes from chemical or allied industries.

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

7. For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Sub-Heading Notes:

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphosmethyl (ISO) or propoxur (ISO).

3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula: $C_xH_{(2x-y+2)}Cl_y$, where $x=10-13$ and $y=1-13$.

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
3801.10.00	kg	– Artificial graphite		Free	15%
3801.20.00	kg	– Colloidal or semi-colloidal graphite		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3801.30.00	kg	– Carbonaceous pastes for electrodes and similar pastes for furnace linings		Free	15%
3801.90.00	kg	– Other		Free	15%
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal			
3802.10.00	kg	– Activated carbon		Free	15%
3802.90.00	kg	– Other		Free	15%
3803.00.00	kg	Tall oil, whether or not refined.		Free	15%
3804.00.00	kg	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.		Free	15%
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
3805.10.00	kg	– Gum, wood or sulphate turpentine oils		Free	15%
3805.90.00	kg	– Other		Free	15%
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
3806.10.00	kg	– Rosin and resin acids		Free	15%
3806.20.00	kg	– Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		Free	15%
3806.30.00	kg	– Ester gums		Free	15%
3806.90.00	kg	– Other		Free	15%
38.07		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.			
3807.00.10	kg	– – Wood tar and wood tar oils; creosote and wood naphtha		Free	15%
3807.00.90	kg	– – Other		Free	15%
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
		– Goods specified in subheading Note 1 to this Chapter:			
3808.52.00	kg	– – DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g		Free	15%
3808.59.00	kg	– – Other		Free	15%
		– Goods specified in subheading Note 2 to this Chapter:			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3808.61.00	kg	– – In packings of a net weight content not exceeding 300 g		Free	15%
3808.62.00	kg	– – In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg		Free	15%
3808.69.00	kg	– – Other – Other:		Free	15%
		– – Insecticides :			
3808.91.10	kg	– – – Mosquito repellent coils		Free	15%
3808.91.20	kg	– – – Mosquito repellent mats		Free	15%
3808.91.90	kg	– – – Other		Free	15%
3808.92.00	kg	– – Fungicides		Free	15%
3808.93.00		– – Herbicides, anti-sprouting products and plant-growth regulators			
3808.93.10	kg	– – – Herbicides		Free	15%
3808.93.90	kg	– – – Other – – Disinfectants		Free	15%
3808.94.10	kg	– – – Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts) having disinfectant properties, put up for sale by retail		Free	15%
3808.94.90	kg	– – – Other – – Other		Free	15%
3808.99.10	kg	– – – Organic surface-active products and preparations, with active cation (e.g quaternary ammonium salts), having antiseptic bactericidal or germicidal properties, put up for sale by retail		Free	15%
3808.99.20	kg	– – – Rodenticides		Free	15%
3808.99.90	kg	– – – Other		Free	15%
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			
3809.10.00	kg	– With a basis of amylaceous substances – Other:		Free	15%
3809.91.00	kg	– – Of a kind used in the textile or like industries		Free	15%
3809.92.00	kg	– – Of a kind used in the paper or like industries		Free	15%
3809.93.00	kg	– – Of a kind used in the leather or like industries		Free	15%
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
3810.10.00	kg	– Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials		Free	15%
3810.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.			
		– Anti– knock preparations:			
3811.11.00	kg	– – Based on lead compounds		Free	15%
3811.19.00	kg	– – Other		Free	15%
		– Additives for lubricating oils:			15%
3811.21.00	kg	– – Containing petroleum oils or oils obtained from bituminous minerals		Free	15%
3811.29.00	kg	– – Other		Free	15%
3811.90.00	kg	– Other		Free	15%
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
3812.10.00	kg	– Prepared rubber accelerators		Free	15%
3812.20.00	kg	– Compound plasticisers for rubber or plastics		Free	15%
		– Anti-oxidising preparations and other compound stabilizers for rubber or plastics:			
3812.31.00	kg	– – Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)		Free	15%
3812.39.00	kg	– – Other		Free	15%
3813.00.00	kg	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.		Free	15%
3814.00.00	kg	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.		Free	15%
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
		– Supported catalysts:			
3815.11.00	kg	– – With nickel or nickel compounds as the active substance		Free	15%
3815.12.00	kg	– – With precious metal or precious metal compounds as the active substance		Free	15%
3815.19.00	kg	– – Other		Free	15%
3815.90.00	kg	– Other		Free	15%
3816.00.00	kg	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.		Free	15%
3817.00.00	kg	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3818.00.00	kg	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.		Free	15%
3819.00.00	kg	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.		Free	15%
3820.00.00	kg	Anti-freezing preparations and prepared de-icing fluids.		Free	15%
3821.00.00	kg	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.		Free	15%
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials. – Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:			
3822.11.00	kg	– – For malaria		Free	15%
3822.12.00	kg	– – For Zika and other diseases transmitted by mosquitoes of the genus Aedes		Free	15%
3822.13.00	kg	– – For blood-grouping		Free	15%
3822.19.00	kg	– – Other		Free	15%
3822.90.00	kg	– Other		Free	15%
38.23		Industrial monocarboxylic fatty acids; acid oils from refinery; industrial fatty alcohols. – Industrial monocarboxylic fatty acids; acid oils from refining:			
3823.11.00	kg	– – Stearic acid		Free	15%
3823.12.00	kg	– – Oleic acid		Free	15%
3823.13.00	kg	– – Tall oil fatty acids		Free	15%
3823.19.00	kg	– – Other		Free	15%
3823.70.00	kg	– Industrial fatty alcohols		Free	15%
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
3824.10.00	kg	– Prepared binders for foundry moulds or cores		Free	15%
3824.30.00	kg	– Non-agglomerated metal carbides mixed together or with metallic binders		Free	15%
3824.40.00	kg	– Prepared additives for cements, mortars or concretes		Free	15%
3824.50.00	kg	– Non-refractory mortars and concretes		Free	15%
3824.60.00	kg	– Sorbitol other than that of subheading 2905.44		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Goods specified in Sub-Heading Note 3 to this Chapter:			
3824.81.00	kg	– – Containing oxirane (ethylene oxide)		Free	15%
3824.82.00	kg	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		Free	15%
3824.83.00	kg	– – Containing tris(2,3-dibromopropyl) phosphate		Free	15%
3824.84.00	kg	– – Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)		Free	15%
3824.85.00	kg	– – Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		Free	15%
3824.86.00	kg	– – Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)		Free	15%
3824.87.00	kg	– – Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride		Free	15%
3824.88.00	kg	– – Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers		Free	15%
3824.89.00	kg	– – Containing short-chain chlorinated paraffins		Free	15%
3824.91.00	kg	– – Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate		Free	15%
	kg	– – Polyglycol esters of methylphosphonic acid		Free	15%
		– – Other			
		– – – Cartridges for an electronic cigarette with and without nicotine			
3824.99.11	kg	– – – – Nicotine e-liquids		Free	15%
3824.99.19	kg	– – – – Other e-liquids		Free	15%
3824.99.20	kg	– – – Food preservatives not specified elsewhere		Free	15%
3824.99.90	kg	– – – Other		Free	15%
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included, municipal waste; sewage sludge; other waste specified in Note 6 to this Chapter.			
3825.10.00	kg	– Municipal waste		Free	15%
3825.20.00	kg	– Sewage sludge		Free	15%
3825.30.00	kg	– Clinical waste		Free	15%
		– Waste organic solvents:			
3825.41.00	kg	– – Halogenated		Free	15%
3825.49.00	kg	– – Other		Free	15%
3825.50.00	kg	– Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		Free	15%
		– Other wastes from chemical or allied industries:			
3825.61.00	kg	– – Mainly containing organic constituents		Free	15%
3825.69.00	kg	– – Other		Free	15%
3825.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3826.00.00	kg	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.		Free	15%
38.27		Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included. – Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1–trichloroethane (methyl chloroform):			
3827.11.00	kg	– – Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)		Free	15%
3827.12.00	kg	– – Containing hydrobromofluorocarbons (HBFCs)		Free	15%
3827.13.00	kg	– – Containing carbon tetrachloride		Free	15%
3827.14.00	kg	– – Containing 1,1,1-trichloroethane (methyl chloroform)		Free	15%
3827.20.00	kg	– Containing bromochlorodifluoromethane (Halon– 1211), bromotrifluoromethane (Halon– 1301) or dibromotetrafluoroethanes (Halon– 2402) – Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs): – – Containing substances of subheadings 2903.41 to		Free	15%
3827.31.10	kg	– – – R-401A		Free	15%
3827.31.20	kg	– – – R-401B		Free	15%
3827.31.30	kg	– – – R-408A		Free	15%
3827.31.90	kg	– – – Other – – Other, containing substances of subheadings 2903.71 to 2903.75:		Free	15%
3827.32.10	kg	– – – R-406A		Free	15%
3827.32.20	kg	– – – R-409A		Free	15%
3827.32.90	kg	– – – Other		Free	15%
3827.39.00	kg	– – Other		Free	15%
3827.40.00	kg	– Containing methyl bromide (bromomethane) or bromochloromethane – Containing trifluoromethane (HFC– 23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		Free	15%
3827.51.00	kg	– – Containing trifluoromethane (HFC-23)		Free	15%
3827.59.00	kg	– – Other – Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): – – Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a):		Free	15%
3827.61.10	kg	– – – R-404A		Free	15%
3827.61.20	kg	– – – R-507A		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3827.61.90	kg	--- Other -- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs):		Free	15%
3827.62.10	kg	--- R-422D		Free	15%
3827.62.90	kg	--- Other -- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125):		Free	15%
3827.63.10	kg	--- R-407A		Free	15%
3827.63.20	kg	--- R-410A		Free	15%
3827.63.30	kg	--- R-438A		Free	15%
3827.63.40	kg	--- R-452A		Free	15%
3827.63.90	kg	--- Other -- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2- tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs):		Free	15%
3827.64.10	kg	--- R-407C		Free	15%
3827.64.20	kg	--- R-427A		Free	15%
3827.64.90	kg	--- Other -- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125):		Free	15%
3827.65.10	kg	--- R-448A		Free	15%
3827.65.20	kg	--- R-449A		Free	15%
3827.65.90	kg	--- Other -- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48:		Free	15%
3827.68.10	kg	--- R-513B		Free	15%
3827.68.90	kg	--- Other		Free	15%
3827.69.00	kg	-- Other		Free	15%
3827.90.00	kg	- Other		Free	15%

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

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes:

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

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

2. This Chapter does not cover:

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);

- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 3000C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10); or
- (e) Resols (heading 39.09) and other prepolymers.

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

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, 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 Notes, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 L;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; or
- (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.

Sub-Heading Notes:

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

- (a) Where there is a subheading named "Other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named "Other" in the same series:
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
I.-PRIMARY FORMS					
39.01		Polymers of ethylene, in primary forms.			
3901.10.00	kg	– Polyethylene having a specific gravity of less than		Free	15%
3901.20.00	kg	– Polyethylene having a specific gravity of 0.94 or more		Free	15%
3901.30.00	kg	– Ethylene– vinyl acetate copolymers		Free	15%
3901.40.00	kg	– Ethylene– alpha– olefin copolymers, having a specific gravity of less than 0.94		Free	15%
3901.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
39.02		Polymers of propylene or of other olefins, in primary forms.			
3902.10.00	kg	– Polypropylene		Free	15%
3902.20.00	kg	– Polyisobutylene		Free	15%
3902.30.00	kg	– Propylene copolymers		Free	15%
3902.90.00	kg	– Other		Free	15%
39.03		Polymers of styrene, in primary forms.			
		– Polystyrene:			
3903.11.00	kg	– – Expansible		Free	15%
3903.19.00	kg	– – Other		Free	15%
3903.20.00	kg	– Styrene– acrylonitrile (SAN) copolymers		Free	15%
3903.30.00	kg	– Acrylonitrile– butadiene– styrene (ABS) copolymers		Free	15%
3903.90.00	kg	– Other		Free	15%
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10.00	kg	– Poly(vinyl chloride), not mixed with any other substances		Free	15%
		– Other poly(vinyl chloride):			
3904.21.00	kg	– – Non-plasticised		Free	15%
3904.22.00	kg	– – Plasticised		Free	15%
3904.30.00	kg	– Vinyl chloride– vinyl acetate copolymers		Free	15%
3904.40.00	kg	– Other vinyl chloride copolymers		Free	15%
3904.50.00	kg	– Vinylidene chloride polymers		Free	15%
		– Fluoro– polymers:			
3904.61.00	kg	– – Polytetrafluoroethylene		Free	15%
3904.69.00	kg	– – Other		Free	15%
3904.90.00	kg	– Other		Free	15%
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
		– Poly(vinyl acetate):			
3905.12.00	kg	– – In aqueous dispersion		Free	15%
3905.19.00	kg	– – Other		Free	15%
		– Vinyl acetate copolymers:		Free	15%
3905.21.00	kg	– – In aqueous dispersion		Free	15%
3905.29.00	kg	– – Other		Free	15%
3905.30.00	kg	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups		Free	15%
		– Other:			
3905.91.00	kg	– – Copolymers		Free	15%
3905.99.00	kg	– – Other		Free	15%
39.06		Acrylic polymers in primary forms.			
3906.10.00	kg	– Poly(methyl methacrylate)		Free	15%
3906.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10.00	kg	– Polyacetals		Free	15%
		– Other polyethers:			
3907.21.00	kg	– – Bis(polyoxyethylene) methylphosphonate		Free	15%
3907.29.00	kg	– – Other		Free	15%
3907.30.00	kg	– Epoxide resins		Free	15%
3907.40.00	kg	– Polycarbonates		Free	15%
3907.50.00	kg	– Alkyd resins		Free	15%
		– Poly(ethylene terephthalate):			
3907.61.00	kg	– – Having a viscosity number of 78 ml/g or higher		Free	15%
3907.69.00	kg	– – Other			
3907.70.00	kg	– Poly(lactic acid)		Free	15%
		– Other polyesters:			
3907.91.00	kg	– – Unsaturated		Free	15%
3907.99.00	kg	– – Other		Free	15%
39.08		Polyamides in primary forms.			
3908.10.00	kg	– Polyamide– 6,– 11,– 12,– 6,6,– 6,9,– 6,10 or– 6,12		Free	15%
3908.90.00	kg	– Other		Free	15%
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10.00	kg	– Urea resins; thiourea resins		Free	15%
3909.20.00	kg	– Melamine resins		Free	15%
		– Other amino– resins:			
3909.31.00	kg	– – Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)		Free	15%
3909.39.00	kg	– – Other		Free	15%
3909.40.00	kg	– Phenolic resins		Free	15%
3909.50.00	kg	– Polyurethanes		Free	15%
3910.00.00	kg	Silicones in primary forms.		Free	15%
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
3911.10.00	kg	– Petroleum resins, coumarone, indene or coumarone–indene resins and polyterpenes		Free	15%
3911.20.00	kg	– Poly(1,3– phenylene methylphosphonate)			
3911.90.00	kg	– Other		Free	15%
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
		– Cellulose acetates:			
3912.11.00	kg	– – Non-plasticised		Free	15%
3912.12.00	kg	– – Plasticised		Free	15%
3912.20.00	kg	– Cellulose nitrates (including collodions)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Cellulose ethers:			
3912.31.00	kg	– – Carboxymethylcellulose and its salts		Free	15%
3912.39.00	kg	– – Other		Free	15%
3912.90.00	kg	– Other		Free	15%
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			
3913.10.00	kg	– Alginic acid, its salts and esters		Free	15%
3913.90.00	kg	– Other		Free	15%
3914.00.00	kg	Ion-exchangers based on polymers of Headings 39.01 to 39.13, in primary forms.		Free	15%
		II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		Waste, parings and scrap, of plastics.			
3915.10.00	kg	– Of polymers of ethylene		Free	15%
3915.20.00	kg	– Of polymers of styrene		Free	15%
3915.30.00	kg	– Of polymers of vinyl chloride		Free	15%
3915.90.00	kg	– Of other plastics		Free	15%
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
3916.10.00	kg	– Of polymers of ethylene		Free	15%
3916.20.00	kg	– Of polymers of vinyl chloride		Free	15%
3916.90.00	kg	– Of other plastics		Free	15%
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.10.00	kg	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials		Free	15%
		– Tubes, pipes and hoses, rigid:			
3917.21.00	kg	– – Of polymers of ethylene		Free	15%
3917.22.00	kg	– – Of polymers of propylene		Free	15%
3917.23.00	kg	– – Of polymers of vinyl chloride		Free	15%
3917.29.00	kg	– – Of other plastics		Free	15%
		– Other tubes, pipes and hoses:			
		– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa			
3917.31.10	kg	– – – Of a kind used as replacement component in motor vehicles of 87.01 to 87.05		Free	15%
3917.31.20	kg	– – – Drinking straw		Free	15%
3917.31.90	kg	– – – Other		Free	15%
		– – Other, not reinforced or otherwise combined with other materials, without fittings			
3917.32.10	kg	– – – Of a kind used as replacement component in motor vehicles of 87.01 to 87.05		Free	15%
3917.32.20	kg	– – – Drinking straw		Free	15%
3917.32.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Other, not reinforced or otherwise combined with other materials, with fittings			
3917.33.10	kg	--- Of a kind used as replacement component in motor vehicles of 87.01 to 87.05		Free	15%
3917.33.90	kg	--- Other		Free	15%
		-- Other			
3917.39.10	kg	--- Of a kind used as replacement component in motor vehicles of 87.01 to 87.05		Free	15%
3917.39.20	kg	--- Lay-flat tubing of polyethylene (Polyethylene)		Free	15%
3917.39.90	kg	--- Other		Free	15%
3917.40.00	kg	- Fittings		Free	15%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this Chapter.			
3918.10.00	kg	- Of polymers of vinyl chloride		Free	15%
3918.90.00	kg	- Of other plastics		Free	15%
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in			
3919.10.00	kg	- In rolls of a width not exceeding 20 cm		Free	15%
3919.90.00	kg	- Other		Free	15%
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
		- Of polymers of ethylene			
3920.10.10	kg	--- Printed and unprinted laminated films in rolls		Free	15%
3920.10.20	kg	--- Low or high density polyethylene (polyethylene)		Free	15%
3920.10.90	kg	--- Other		Free	15%
		- Of polymers of propylene			
3920.20.10	kg	--- Printed and unprinted laminated films in rolls		Free	15%
3920.20.90	kg	--- Other		Free	15%
3920.30.00	kg	- Of polymers of styrene		Free	15%
		- Of polymers of vinyl chloride:			
		-- Containing by weight not less than 6 % of			
3920.43.10	kg	--- Printed and unprinted laminated films in rolls		Free	15%
3920.43.90	kg	--- Other		Free	15%
3920.49.00	kg	-- Other		Free	15%
		- Of acrylic polymers:			
3920.51.00	kg	-- Of poly(methyl methacrylate)		Free	15%
3920.59.00	kg	-- Other		Free	15%
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyester:			
3920.61.00	kg	-- Of polycarbonates		Free	15%
		-- Of poly(ethylene terephthalate)			
3920.62.10	kg	--- Printed and unprinted laminated films in rolls		Free	15%
3920.62.90	kg	--- Other		Free	15%
		-- Of unsaturated polyesters			
3920.63.10	kg	--- Printed and unprinted laminated films in rolls		Free	15%
3920.63.90	kg	--- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3920.69.00	kg	-- Of other polyesters		Free	15%
		-- Of cellulose or its chemical derivatives:			
3920.71.00	kg	-- Of regenerated cellulose		Free	15%
3920.73.00	kg	-- Of cellulose acetate		Free	15%
3920.79.00	kg	-- Of other cellulose derivatives		Free	15%
		-- Of other plastics:			
3920.91.00	kg	-- Of poly(vinyl butyral)		Free	15%
		-- Of polyamides			
3920.92.10	kg	--- Printed and unprinted laminated films in rolls		Free	15%
3920.92.90	kg	--- Other		Free	15%
3920.93.00	kg	-- Of amino-resins		Free	15%
3920.94.00	kg	-- Of phenolic resins		Free	15%
3920.99.00	kg	-- Of other plastics		Free	15%
39.21		Other plates, sheets, film, foil and strip, of plastics.			
		-- Cellular:			
		-- Of polymers of styrene			
3921.11.10	kg	--- Textile fabric coated or laminated on both sides		Free	15%
3921.11.90	kg	--- Other		Free	15%
		-- Of polymers of vinyl chloride			
3921.12.10	kg	--- Textile fabric coated or laminated on both sides		Free	15%
3921.12.90	kg	--- Other		Free	15%
		-- Of polyurethanes			
3921.13.10	kg	--- Textile fabric coated or laminated on both sides		Free	15%
3921.13.90	kg	--- Other		Free	15%
3921.14.00	kg	-- Of regenerated cellulose		Free	15%
3921.19.00	kg	-- Of other plastics		Free	15%
		-- Other			
3921.90.10	kg	--- Laminated plates and sheets, rigid.		Free	15%
3921.90.90	kg	--- Other		Free	15%
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.10.00	kg	-- Baths, shower-- baths, sinks and wash-- basins		Free	15%
3922.20.00	kg	-- Lavatory seats and covers		Free	15%
3922.90.00	kg	-- Other		Free	15%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
		-- Boxes, cases, crates and similar articles			
		--- Of Styrofoam			
3923.10.11	kg	--- Single used containers, takeaway food containers and alike.		Free	15%
3923.10.12	kg	--- Trays of a kind used for food presentation and packing, such as butchers meat, fish and fruit displays.		Free	15%
3923.10.19	kg	--- Other		Free	15%
3923.10.90	kg	--- Other		Free	15%
		-- Sacks and bags (including cones):			
3923.21.00	kg	-- Of polymers of ethylene		Free	15%
3923.29.00	kg	-- Of other plastics		Free	15%
3923.30.00	kg	-- Carboys, bottles, flasks and similar articles		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
3923.40.00	kg	– Spools, cops, bobbins and similar supports		Free	15%
3923.50.00	kg	– Stoppers, lids, caps and other closures		Free	15%
3923.90.00	kg	– Other		Free	15%
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
3924.10.00		– Tableware and kitchenware			
		– – Polystyrene (Styrofoam)		Free	15%
3924.10.11	kg	– – – Plates		Free	15%
3924.10.12	kg	– – – Cups		Free	15%
3924.10.19	kg	– – – Other		Free	15%
3924.10.90	kg	– – Other plastics		Free	15%
3924.90.00	kg	– – Other			
39.25		Builders' ware of plastics, not elsewhere specified or included.			
3925.10.00	kg	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		Free	15%
3925.20.00	kg	– Doors, windows and their frames and thresholds for doors		Free	15%
3925.30.00	kg	– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		Free	15%
3925.90.00	kg	– Other		Free	15%
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
3926.10.00	kg	– Office or school supplies		Free	15%
3926.20.00	kg	– Articles of apparel and clothing accessories (including gloves, mittens and mitts)		Free	15%
		– Fittings for furniture, coachwork or the like			
3926.30.10	kg	– – – Of a kind used as replacement components in motor vehicles of 87.01 to 87.05		Free	15%
3926.30.90	kg	– – – Other		Free	15%
3926.40.00	kg	– Statuettes and other ornamental articles		Free	15%
		– Other			
3926.90.10	kg	– – – Of a kind used as replacement components in motor vehicles of 87.01 to 87.05		Free	15%
3926.90.20	kg	– – – Mounting, fitting and similar articles specially designed for electrical and telecommunication works		Free	15%
3926.90.30	kg	– – – Imitation Pearl		Free	15%
3926.90.90	kg	– – – Other		Free	15%

* * *

Chapter 40

Rubber and articles thereof

Notes:

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions); or
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Notes 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 180C and 290C, 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 Notes 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); or
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification; or
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers; or
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
4001.10.00	kg	– Natural rubber latex, whether or not pre-vulcanised – Natural rubber in other forms:		Free	15%
4001.21.00	kg	– – Smoked sheets		Free	15%
4001.22.00	kg	– – Technically specified natural rubber (TSNR)		Free	15%
4001.29.00	kg	– – Other		Free	15%
4001.30.00	kg	– Balata, gutta-percha, guayule, chicle and similar natural gums		Free	15%
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of 4001 with any product of this heading, in primary forms or in plates, sheets or strip.			
		– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
4002.11.00	kg	– – Latex		Free	15%
4002.19.00	kg	– – Other		Free	15%
4002.20.00	kg	– Butadiene rubber (BR) – Isobutene– isoprene (butyl) rubber (IIR); halo– isobutene– isoprene rubber (CIIR or BIIR):		Free	15%
4002.31.00	kg	– – Isobutene-isoprene (butyl) rubber (IIR)		Free	15%
4002.39.00	kg	– – Other		Free	15%
		– Chloroprene (chlorobutadiene) rubber (CR):			
4002.41.00	kg	– – Latex		Free	15%
4002.49.00	kg	– – Other		Free	15%
		– Acrylonitrile– butadiene rubber (NBR):			
4002.51.00	kg	– – Latex		Free	15%
4002.59.00	kg	– – Other		Free	15%
4002.60.00	kg	– Isoprene rubber (IR)		Free	15%
4002.70.00	kg	– Ethylene– propylene– non– conjugated diene rubber (EPDM)		Free	15%
4002.80.00	kg	– Mixtures of any product of heading 40.01 with any product of this heading – Other:		Free	15%
4002.91.00	kg	– – Latex		Free	15%
4002.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4003.00.00	kg	Reclaimed rubber in primary forms or in plates, sheets or strip.		Free	15%
4004.00.00	kg	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.		Free	15%
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strips.			
4005.10.00	kg	– Compounded with carbon black or silica		Free	15%
4005.20.00	kg	– Solutions; dispersions other than those of subheading 4005.10		Free	15%
		– Other:			
4005.91.00	kg	– – Plates, sheets and strip		Free	15%
4005.99.00	kg	– – Other		Free	15%
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
4006.10.00	kg	– “Camel– back” strips for retreading rubber tyres		Free	15%
4006.90.00	kg	– Other		Free	15%
4007.00.00	kg	Vulcanised rubber thread and cord.		Free	15%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
		– Of cellular rubber:			
4008.11.00	kg	– – Plates, sheets and strip		Free	15%
4008.19.00	kg	– – Other		Free	15%
		– Of non– cellular rubber:			
		– – Plates, sheets and strip			
4008.21.10	kg	– – – Flooring materials in the piece and tiles, mats and other articles		Free	15%
4008.21.20	kg	– – – Rubber sheets used for the manufacture of the soles of footwear		Free	15%
4008.21.30	kg	– – – Material for use as offset printing machine		Free	15%
4008.21.90	kg	– – – Other		Free	15%
4008.29.00	kg	– – Other		Free	15%
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
		– Not reinforced or otherwise combined with other materials:			
		– – Without fittings			
4009.11.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.11.90	kg	– – – Other		Free	15%
		– – With fittings			
4009.12.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.12.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Reinforced or otherwise combined only with metal:			
		– – Without fittings		Free	15%
4009.21.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.21.90	kg	– – – Other		Free	15%
		– – With fittings			
4009.22.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.22.90	kg	– – – Other		Free	15%
		– Reinforced or otherwise combined only with textile			
		– – Without fittings			
4009.31.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.31.90	kg	– – – Other		Free	15%
		– – With fittings			
4009.32.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.32.90	kg	– – – Other		Free	15%
		– Reinforced or otherwise combined with other			
		– – Without fittings			
4009.41.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.41.90	kg	– – – Other		Free	15%
		– – With fittings			
4009.42.10	kg	– – – Of a kind used as replacement components in motor vehicles of headings 87.01 to 87.05		Free	15%
4009.42.90	kg	– – – Other		Free	15%
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.			
		– Conveyor belts or belting:			
4010.11.00	kg	– – Reinforced only with metal		Free	15%
4010.12.00	kg	– – Reinforced only with textile materials		Free	15%
4010.19.00	kg	– – Other		Free	15%
		– Transmission belts or belting:			
4010.31.00	kg	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		Free	15%
4010.32.00	kg	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		Free	15%
4010.33.00	kg	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		Free	15%
4010.34.00	kg	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		Free	15%
4010.35.00	kg	– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4010.36.00	kg	– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		Free	15%
4010.39.00	kg	– – Other		Free	15%
40.11		New pneumatic tyres, of rubber.			
4011.10.00	u	– Of a kind used on motor cars (including station wagons and racing cars)		Free	15%
4011.20.00	u	– Of a kind used on buses or lorries		Free	15%
4011.30.00	u	– Of a kind used on aircraft		Free	15%
4011.40.00	u	– Of a kind used on motorcycles		Free	15%
4011.50.00	u	– Of a kind used on bicycles		Free	15%
4011.70.00	u	– Of a kind used on agricultural or forestry vehicles and machines		Free	15%
4011.80.00	u	– Of a kind used on construction, mining or industrial handling vehicles and machines		Free	15%
4011.90.00	u	– Other		Free	15%
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		– Retreaded tyres:			
4012.11.00	u	– – Of a kind used on motor cars (including station wagons and racing cars)		Free	15%
4012.12.00	u	– – Of a kind used on buses or lorries		Free	15%
4012.13.00	u	– – Of a kind used on aircraft		Free	15%
4012.19.00	u	– – Other		Free	15%
4012.20.00	u	– Used pneumatic tyres		Free	15%
4012.90.00	kg	– Other		Free	15%
40.13		Inner tubes, of rubber.			
4013.10.00	u	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		Free	15%
4013.20.00	u	– Of a kind used on bicycles		Free	15%
4013.90.00	u	– Other		Free	15%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10.00	kg	– Sheath contraceptives		Free	15%
		– Other			
4014.90.10	kg	– – – Hot water bottles		Free	15%
4014.90.20	kg	– – – Teats		Free	15%
4014.90.90	kg	– – – Other		Free	15%
40.15		Articles of apparel and clothing accessories (including gloves); mittens and mitts for all purposes, of vulcanised rubber other than hard rubber.			
		– Gloves, mittens and mitts:			
4015.12.00	kg	– – Of a kind used for medical, surgical, dental or veterinary purposes		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Other			
4015.19.10	kg	--- Diving mittens and mitts		Free	15%
4015.19.90	kg	--- Other		Free	15%
		-- Other			
4015.90.10	kg	-- Diving dress, wetsuits, and similar garments		Free	15%
4015.90.90	kg	-- Other:		Free	15%
40.16		Other articles of vulcanised rubber other than hard rubber.			
4016.10.00	kg	-- Of cellular rubber		Free	15%
		-- Other:			
4016.91.00	kg	-- Floor coverings and mats		Free	15%
4016.92.00	kg	-- Erasers		Free	15%
4016.93.00	kg	-- Gaskets, washers and other seals		Free	15%
4016.94.00	kg	-- Boat or dock fenders, whether or not inflatable		Free	15%
4016.95.00	kg	-- Other inflatable articles		Free	15%
4016.99.00	kg	-- Other		Free	15%
40.17		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.00.10	kg	-- Articles of hard rubbers		Free	15%
4017.00.20	kg	-- Waste and scrap of hard rubber		Free	15%
4017.00.90	kg	-- Other		Free	15%

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

Chapter 41
Raw hides and skins (other than furskins) and leather

Notes:

1. This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
- (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20.00	kg	– Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		Free	15%
		– Whole hides and skins, of a weight exceeding 16 kg			
4101.50.10	kg	– – Fresh		Free	15%
4101.50.90	kg	– – Other		Free	15%
		– Other, including butts, bends and bellies			
4101.90.10	kg	– – Fresh		Free	15%
4101.90.90	kg	– – Other		Free	15%
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.			
		– With wool on			
4102.10.10	kg	– – Fresh		Free	15%
4102.10.90	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Without wool on:			
4102.21.00	kg	– – Pickled		Free	15%
		– – Other			
4102.29.10	kg	– – – Fresh		Free	15%
4102.29.90	kg	– – – Other		Free	15%
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.			
		– Of reptiles:			
		– – Of crocodiles			
4103.20.11	kg	– – – Fresh		Free	15%
4103.20.19	kg	– – – Other		Free	15%
		– – Other			
4103.20.91	kg	– – – Fresh		Free	15%
4103.20.99	kg	– – – Other		Free	15%
		– Of swine			
4103.30.10	kg	– – Fresh		Free	15%
4103.30.90	kg	– – Other		Free	15%
		– Other			
4103.90.10	kg	– – Fresh		Free	15%
4103.90.90	kg	– – Other		Free	15%
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
		– In the wet state (including wet-blue):			
4104.11.00	kg	– – Full grains, unsplit; grain splits		Free	15%
4104.19.00	kg	– – Other		Free	15%
		– In the dry state (crust):			
4104.41.00	kg	– – Full grains, unsplit; grain splits		Free	15%
4104.49.00	kg	– – Other		Free	15%
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10.00	kg	– In the wet state (including wet-blue)		Free	15%
4105.30.00	kg	– In the dry state (crust)		Free	15%
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared.			
		– Of goats or kids:			
4106.21.00	kg	– – In the wet state (including wet-blue)		Free	15%
4106.22.00	kg	– – In the dry state (crust)		Free	15%
		– Of swine:			
4106.31.00	kg	– – In the wet state (including wet-blue)		Free	15%
4106.32.00	kg	– – In the dry state (crust)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Of reptiles:			
4106.40.10	kg	– – Of crocodiles		Free	15%
4106.40.90	kg	– – Other		Free	15%
		– Other:			
4106.91.00	kg	– – In the wet state (including wet-blue)		Free	15%
4106.92.00	kg	– – In the dry state (crust)		Free	15%
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
		– Whole hides and skins:			
4107.11.00	kg	– – Full grains, unsplit		Free	15%
4107.12.00	kg	– – Grain splits		Free	15%
4107.19.00	kg	– – Other		Free	15%
		– Other, including sides:			
4107.91.00	kg	– – Full grains, unsplit		Free	15%
4107.92.00	kg	– – Grain splits		Free	15%
4107.99.00	kg	– – Other		Free	15%
4112.00.00	kg	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.		Free	15%
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10.00	kg	– Of goats or kids		Free	15%
4113.20.00	kg	– Of swine		Free	15%
		– Of reptiles			
4113.30.10	kg	– – Of crocodiles		Free	15%
4113.30.20	kg	– – Other		Free	15%
4113.90.00	kg	– Other		Free	15%
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10.00	kg	– Chamois (including combination chamois) leather		Free	15%
4114.20.00	kg	– Patent leather and patent laminated leather; metallised leather		Free	15%
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls, parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10.00	kg	– Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4115.20.00	kg	– Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		Free	15%

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Chapter 42

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

Notes:

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

2. This Chapter does not cover:

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

3.

(A) In addition to the provisions of Notes 2 above, heading 42.02 does not cover:

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

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4201.00.00	kg	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper .			
		– Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11.00	u	– – With outer surface of leather or of composition leather		Free	15%
4202.12.00	u	– – With outer surface of plastics or of textile materials		Free	15%
4202.19.00	u	– – Other		Free	15%
		– Handbags, whether or not with shoulder strap, including those without handle:			
4202.21.00	u	– – With outer surface of leather or of composition leather		Free	15%
4202.22.00	u	– – With outer surface of sheeting of plastics or of textile materials		Free	15%
4202.29.00	u	– – Other		Free	15%
		– Articles of a kind normally carried in the pocket or in the handbag:			
4202.31.00	kg	– – With outer surface of leather or of composition leather		Free	15%
4202.32.00	kg	– – With outer surface of sheeting of plastics or of textile materials		Free	15%
4202.39.00	kg	– – Other		Free	15%
		– Other:			
		– – With outer surface of leather or of composition leather:			
4202.91.10	kg	– – – Golf bags		Free	15%
4202.91.20	kg	– – – Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes		Free	15%
4202.91.90	kg	– – – Other		Free	15%
		– – With outer surface of sheeting of plastics or of textile materials			
4202.92.10	kg	– – – Golf bags		Free	15%
4202.92.20	kg	– – – Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes		Free	15%
4202.92.90	kg	– – – Other		Free	15%
		– – Other			
4202.99.10	kg	– – – Golf bags		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4202.99.20	kg	— — — Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes		Free	15%
4202.99.30	kg	— — — Bilums		Free	15%
4202.99.90	kg	— — — Other		Free	15%
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10.00	kg	— Articles of apparel		Free	15%
		— Gloves, mittens and mitts:			
4203.21.00	kg	— — Specially designed for use in sports		Free	15%
4203.29.00	kg	— — Other		Free	15%
4203.30.00	kg	— Belts and bandoliers		Free	15%
4203.40.00	kg	— Other clothing accessories		Free	15%
[42.04]					
42.05		Other articles of leather or of composition leather.			
4205.00.10	kg	— Articles of leather or of composition leather, of a kind used in machinery or mechanical appliance or for other technical use		Free	15%
4205.00.90	kg	— Other		Free	15%
4206.00.00	kg	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.		Free	15%

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Chapter 43

Furskins and artificial fur; manufactures thereof

Notes:

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Notes 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Notes 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10.00	kg	– Of mink, whole, with or without head, tail or paws		Free	15%
4301.30.00	kg	– 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		Free	15%
4301.60.00	kg	– Of fox, whole, with or without head, tail or paws		Free	15%
4301.80.00	kg	– Other furskins, whole, with or without head, tail or paws		Free	15%
4301.90.00	kg	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		Free	15%
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
		– Whole skins, with or without head, tail or paws, not assembled:			
4302.11.00	kg	– – Of mink		Free	15%
4302.19.00	kg	– – Other		Free	15%
4302.20.00	kg	– Heads, tails, paws and other pieces or cuttings, not assembled		Free	15%
4302.30.00	kg	– Whole skins and pieces or cuttings thereof,		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
43.03		Articles of apparel, clothing accessories and other articles of furskin.			
4303.10.00	kg	– Articles of apparel and clothing accessories		Free	15%
4303.90.00	kg	– Other		Free	15%
4304.00.00	kg	Artificial fur and articles thereof.		Free	15%

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

Chapter 44
Wood and articles of wood; wood charcoal

Notes:

1. This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (i) Goods of heading 68.08;
- (j) Imitation jewellery of heading 71.17;
- (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (m) Parts of firearms (heading 93.05);
- (n) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Notes 1 to Chapter 82.

6. Subject to Notes 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.

Sub-Heading Notes

1. For the purposes of subheadings 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of subheading 4401.32, the expression “wood briquettes” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

3. For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4. For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
		– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:			
4401.11.00	kg	– – Coniferous		Free	15%
4401.12.00	kg	– – Non-coniferous		Free	15%
		– Wood in chips or particles:			
4401.21.00	kg	– – Coniferous		Free	15%
4401.22.00	kg	– – Non-coniferous		Free	15%
		– Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:			
4401.31.00	kg	– – Wood pellets		Free	15%
4401.32.00	kg	– – Wood briquettes		Free	15%
4401.39.00	kg	– – Other		Free	15%
		– Sawdust and wood waste and scrap, not agglomerated :			
4401.41.00	kg	– – Sawdust		Free	15%
4401.49.00	kg	– – Other		Free	15%
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10.00	kg	– Of bamboo		Free	15%
4402.20.00	kg	– Of shell or nut		Free	15%
4402.90.00	kg	– Other		Free	15%
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
		– Treated with paint, stains, creosote or other preservatives:			
4403.11.00	m ³	– – Coniferous		Free	15%
4403.12.00	m ³	– – Non-coniferous		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other, coniferous:			
4403.21.00	m ³	– – Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more		Free	15%
4403.22.00	m ³	– – Of pine (Pinus spp.), other		Free	15%
4403.23.00	m ³	– – Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more		Free	15%
4403.24.00	m ³	– – Of fir (Abies spp.) and spruce (Picea spp.), other		Free	15%
4403.25.00	m ³	– – Other, of which the smallest cross-sectional dimension is 15 cm or more		Free	15%
4403.26.00	m ³	– – Other		Free	15%
		– Other, of tropical wood:			
4403.41.00	m ³	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau		Free	15%
4403.42.00	m ³	– – Teak		Free	15%
4403.49.00	m ³	– – Other		Free	15%
		– Other:			
4403.91.00	m ³	– – Of oak (Quercus spp.)		Free	15%
4403.93.00	m ³	– – Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more		Free	15%
4403.94.00	m ³	– – Of beech (Fagus spp.), other		Free	15%
4403.95.00	m ³	– – Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more		Free	15%
4403.96.00	m ³	– – Of birch (Betula spp.), other		Free	15%
4403.97.00	m ³	– – Of poplar and aspen (Populus spp.)		Free	15%
4403.98.00	m ³	– – Of eucalyptus (Eucalyptus spp.)		Free	15%
4403.99.00	m ³	– – Other		Free	15%
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
4404.10.00	kg	– Coniferous		Free	15%
4404.20.00	kg	– Non-coniferous		Free	15%
4405.00.00	kg	Wood wool; wood flour.		Free	15%
44.06		Railway or tramway sleepers (cross-ties) of wood.			
		– Not impregnated:			
4406.11.00	m ³	– – Coniferous		Free	15%
4406.12.00	m ³	– – Non-coniferous		Free	15%
		– Other:			
4406.91.00	m ³	– – Coniferous		Free	15%
4406.92.00	m ³	– – Non-coniferous		Free	15%
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.			
		– Coniferous:			
4407.11.00	m ³	– – Of pine (Pinus spp.)		Free	15%
4407.12.00	m ³	– – Of fir (Abies spp.) and spruce Picea spp.)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4407.13.00	m ³	-- Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.))		Free	15%
4407.14.00	m ³	-- Of Hem-fir (Western hemlock (<i>Tsugaheterophylla</i>) and fir (<i>Abies</i> spp.))		Free	15%
		-- Other			
4407.19.10	m ³	--- Of Dakua (Pacific Kauri) (<i>Agathis australis</i>)		Free	15%
4407.19.90	m ³	--- Other		Free	15%
		- Of tropical wood:			
		-- Mahogany (<i>Swietenia</i> spp.)			
4407.21.10	m ³	--- Planned, sanded or finger-jointed		Free	15%
4407.21.90	m ³	--- Other		Free	15%
4407.22.00	m ³	-- Virola, Imbuia and Balsa		Free	15%
		-- Teak			
4407.23.10	m ³	--- Planned, sanded or finger-jointed		Free	15%
4407.23.90	m ³	--- Other		Free	15%
4407.25.00	m ³	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		Free	15%
4407.26.00	m ³	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		Free	15%
4407.27.00	m ³	-- Sapelli		Free	15%
4407.28.00	m ³	-- Iroko		Free	15%
4407.29.00	m ³	-- Other		Free	15%
		- Other:			
4407.91.00	m ³	-- Of oak (<i>Quercus</i> spp.)		Free	15%
4407.92.00	m ³	-- Of beech (<i>Fagus</i> spp.)		Free	15%
4407.93.00	m ³	-- Of maple (<i>Acer</i> spp.)		Free	15%
4407.94.00	m ³	-- Of cherry (<i>Prunus</i> spp.)		Free	15%
4407.95.00	m ³	-- Of ash (<i>Fraxinus</i> spp.)		Free	15%
4407.96.00	m ³	-- Of birch (<i>Betula</i> spp.)		Free	15%
4407.97.00	m ³	-- Of poplar and aspen (<i>Populus</i> spp.)		Free	15%
		-- Other			
4407.99.11	m ³	--- Of raintree		Free	15%
4407.99.12	m ³	--- Of kauvula (<i>Endospermum Macrophyllum</i>)		Free	15%
4407.99.14	m ³	--- Of sandalwood		Free	15%
4407.99.90	m ³	--- Other		Free	15%
44.08		Sheets of veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood or other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed or of thickness not exceeding 6 mm.			
4408.10.00	kg	- Coniferous		Free	15%
		- Of tropical wood:			
4408.31.00	kg	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		Free	15%
4408.39.00	kg	-- Other		Free	15%
4408.90.00	kg	- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
		– Coniferous:			
4409.10.10	kg	– – – Of Dakua (Kauri)		Free	15%
4409.10.90	kg	– – – Other		Free	15%
		– Non– coniferous:			
4409.21.00	kg	– – Of bamboo		Free	15%
		– – Of tropical wood:			
		– – – Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed common in the Pacific			
4409.22.11	kg	– – – – Of raintree		Free	15%
4409.22.12	kg	– – – – Of kavula		Free	15%
4409.22.90	kg	– – – Other		Free	15%
4409.29.00	kg	– – Other		Free	15%
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
		– Of wood:			
4410.11.00	kg	– – Particle board		Free	15%
4410.12.00	kg	– – Oriented strand board (OSB)		Free	15%
4410.19.00	kg	– – Other		Free	15%
4410.90.00	kg	– Other		Free	15%
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		– Medium density fibreboard (MDF):			
4411.12.00	kg	– – Of a thickness not exceeding 5 mm		Free	15%
4411.13.00	kg	– – Of a thickness exceeding 5 mm but not exceeding 9 mm		Free	15%
4411.14.00	kg	– – Of a thickness exceeding 9 mm		Free	15%
		– Other:			
4411.92.00	kg	– – Of a density exceeding 0.8 g/cm ³		Free	15%
4411.93.00	kg	– – Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³		Free	15%
4411.94.00	kg	– – Of a density not exceeding 0.5 g/cm ³		Free	15%
44.12		Plywood, veneered panels and similar laminated wood.			
4412.10.00	m ³	– Of bamboo		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			
4412.31.00	m ³	– – With at least one outer ply of tropical wood		Free	15%
4412.33.00	m ³	– – Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)		Free	15%
4412.34.00	m ³	– – Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33		Free	15%
4412.39.00	m ³	– – Other, with both outer plies of coniferous wood		Free	15%
		– Laminated veneered lumber (LVL) :			
4412.41.00	m ³	– – With at least one outer ply of tropical wood		Free	15%
4412.42.00	m ³	– – Other, with at least one outer ply of non-coniferous wood		Free	15%
4412.49.00	m ³	– – Other, with at least one outer ply of non-coniferous wood		Free	15%
		– Blockboard, laminboard and battenboard :			
4412.51.00	m ³	– – With at least one outer ply of tropical wood		Free	15%
4412.52.00	m ³	– – Other, with at least one outer ply of non-coniferous wood		Free	15%
4412.59.00	m ³	– – Other, with both outer plies of coniferous wood		Free	15%
		– Other:			
4412.91.00	kg	– – With at least one outer ply of tropical wood		Free	15%
4412.92.00	kg	– – Other, with at least one outer ply of non-coniferous wood		Free	15%
4412.99.00	kg	– – Other, with both outer plies of coniferous wood		Free	15%
4413.00.00	kg	Densified wood, in blocks, plates, strips or profile shapes.		Free	15%
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.			
4414.10.00	kg	– Of tropical wood		Free	15%
4414.90.00	kg	– Other		Free	15%
44.15		Packing cases, boxes, crates, drums and similar packing, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
4415.10.00	u	– Cases, boxes, crates, drums and similar packings; cable-drums		Free	15%
4415.20.00	u	– Pallets, box pallets and other load boards; pallet		Free	15%
4416.00.00	kg	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4417.00.00	kg	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		Free	15%
44.18		Builders' joinery and carpentry wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
		– Windows, French-windows and their frames :			
4418.11.00	kg	– – Of tropical wood		Free	15%
4418.19.00	kg	– – Other		Free	15%
		– Doors and their frames and thresholds :			
4418.21.00	kg	– – Of tropical wood		Free	15%
4418.29.00	kg	– – Other		Free	15%
4418.30.00	kg	– Posts and beams other than products of subheadings 4418.81 to 4418.89		Free	15%
4418.40.00	kg	– Shuttering for concrete constructional work		Free	15%
4418.50.00	kg	– Shingles and shakes		Free	15%
		– Assembled flooring panels :			
4418.73.00	kg	– – Of bamboo or with at least the top layer (wear layer) of bamboo		Free	15%
4418.74.00	kg	– – Other, for mosaic floors		Free	15%
4418.75.00	kg	– – Other, multilayer		Free	15%
4418.79.00	kg	– – Other		Free	15%
		– Engineered structural timber products :			
4418.81.00	kg	– – Glue-laminated timber (glulam)		Free	15%
4418.82.00	kg	– – Cross-laminated timber (CLT or X-lam)		Free	15%
4418.83.00	kg	– – I beams		Free	15%
4418.89.00	kg	– – Other		Free	15%
		– Other:			
4418.91.00	kg	– – Of bamboo		Free	15%
4418.92.00	kg	– – Cellular wood panels		Free	15%
4418.99.00	kg	– – Other		Free	15%
44.19		Tableware and kitchenware, of wood.			
		– Of bamboo:			
4419.11.00	kg	– – Bread boards, chopping boards and similar boards		Free	15%
4419.12.00	kg	– – Chopsticks		Free	15%
4419.19.00	kg	– – Other		Free	15%
4419.20.00	kg	– Of tropical wood		Free	15%
4419.90.00	kg	– Other		Free	15%
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
		– Statuettes and other ornaments, of wood :		Free	15%
4420.11.00	kg	– – Of tropical wood		Free	15%
4420.19.00	kg	– – Other		Free	15%
		– Other			
4420.90.10	kg	– – – Wooden articles of furniture not falling in Chapter 94		Free	15%
4420.90.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
44.21		Other articles of wood.			
4421.10.00	kg	– Clothes hangers		Free	15%
4421.20.00	kg	– Coffins		Free	15%
		– Other:			
4421.91.00	kg	– – Of bamboo		Free	15%
		– – Other			
4421.99.10	kg	– – – Spools, cops, bobbins, sewing thread reels and the like of turned wood		Free	15%
4421.99.20	kg	– – – Clothes pegs		Free	15%
4421.99.30	kg	– – – Toothpicks		Free	15%
4421.99.40	kg	– – – Candy sticks, ice cream sticks and ice cream spoons		Free	15%
4421.99.90	kg	– – – Other		Free	15%

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Chapter 45

Cork and articles of cork

Notes:

1. This Chapter does not cover:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10.00	kg	– Natural cork, raw or simply prepared		Free	15%
4501.90.00	kg	– Other		Free	15%
4502.00.00	kg	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).		Free	15%
45.03		Articles of natural cork			
4503.10.00	kg	– Corks and stoppers		Free	15%
4503.90.00	kg	– Other		Free	15%
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.10.00	kg	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		Free	15%
4504.90.00	kg	– Other		Free	15%
4504.90.10	kg	– – Floats for use in fishing nets		Free	15%
4504.90.90	kg	– – Other		Free	15%

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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, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
		– Mats, matting and screens of vegetable materials:			
4601.21.00	kg	– – Of bamboo		Free	15%
4601.22.00	kg	– – Of rattan		Free	15%
4601.29.00	kg	– – Other		Free	15%
		– Other			
4601.92.00	kg	– – Of bamboo		Free	15%
4601.93.00	kg	– – Of rattan		Free	15%
4601.94.00	kg	– – Of other vegetable materials		Free	15%
		– – Other			
4601.99.10	kg	– – – Tapa		Free	15%
4601.99.90	kg	– – – Other		Free	15%
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
		– Of vegetable materials:			
4602.11.00	kg	– – Of bamboo		Free	15%
4602.12.00	kg	– – Of rattan		Free	15%
4602.19.00	kg	– – Other		Free	15%
4602.90.00	kg	– Other		Free	15%

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

Chapter 47

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

Notes:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4701.00.00	kg	Mechanical wood pulp.		Free	15%
4702.00.00	kg	Chemical wood pulp, dissolving grades.		Free	15%
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.			
		– Unbleached:			
4703.11.00	kg	– – Coniferous		Free	15%
4703.19.00	kg	– – Non-coniferous		Free	15%
		– Semi-bleached or bleached :			
4703.21.00	kg	– – Coniferous		Free	15%
4703.29.00	kg	– – Non-coniferous		Free	15%
47.04		Chemical wood pulp, sulphite, other than dissolving grades.			
		– Unbleached :			
4704.11.00	kg	– – Coniferous		Free	15%
4704.19.00	kg	– – Non-coniferous		Free	15%
		– Semi– bleached or bleached :			
4704.21.00	kg	– – Coniferous		Free	15%
4704.29.00	kg	– – Non-coniferous		Free	15%
4705.00.00	kg	Wood pulp obtained by a combination of mechanical and chemical pulping processes.		Free	15%
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
4706.10.00	kg	– Cotton linters pulp		Free	15%
4706.20.00	kg	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		Free	15%
4706.30.00	kg	– Other, of bamboo		Free	15%
		– Other :			
4706.91.00	kg	– – Mechanical		Free	15%
4706.92.00	kg	– – Chemical		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4706.93.00	kg	– – Obtained by a combination of mechanical and chemical processes		Free	15%
47.07		Recovered (waste and scrap) paper or paperboard.			
4707.10.00	kg	– Unbleached kraft paper or paperboard or corrugated paper or paperboard		Free	15%
4707.20.00	kg	– Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		Free	15%
4707.30.00	kg	– Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		Free	15%
4707.90.00	kg	– Other, including unsorted waste and scrap		Free	15%

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Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes:

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39)
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
3. Subject to the provisions of Notes 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
 - (A) For paper or paperboard weighing not more than 150 g/m²:
 - (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (b) containing more than 8 % ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (c) containing more than 3 % ash and having a brightness of 60 % or more; or

- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m²/g; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m²/g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

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

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:

- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the 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 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Sub-Heading Notes:

1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 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	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

3. For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.

7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating 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 NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4801.00.00	kg	Newsprint, in rolls or sheets.		Free	15%
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
4802.10.00	kg	– Hand-made paper and paperboard		Free	15%
4802.20.00	kg	– Paper and paperboard of a kind used as a base for photo- sensitive, heat-sensitive or electro-sensitive paper or paperboard		Free	15%
4802.40.00	kg	– Wallpaper base – Other paper and paperboard, not containing fibres obtained by a mechanical or chemi– mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :		Free	15%
4802.54.00	kg	– – Weighing less than 40 g/m ²		Free	15%
4802.55.00	kg	– – Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls		Free	15%
4802.56.00	kg	– – Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		Free	15%
4802.57.00	kg	– – Other, weighing 40 g/m ² or more but not more than 150 g/m ²		Free	15%
4802.58.00	kg	– – Weighing more than 150 g/m ² – Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi– mechanical process :		Free	15%
4802.61.00	kg	– – In rolls – – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		Free	15%
4802.62.10	kg	– – – Printing paper and photocopying paper (A3, A4, or A5)		Free	15%
4802.62.90	kg	– – – Other		Free	15%
4802.69.00	kg	– – Other		Free	15%
4803.00.00	kg	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.		Free	15%
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. – Kraftliner :			
4804.11.00	kg	– – Unbleached		Free	15%
4804.19.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Sack kraft paper :			
4804.21.00	kg	– – Unbleached		Free	15%
4804.29.00	kg	– – Other		Free	15%
		– Other kraft paper and paperboard weighing 150 g/m ² or less:			
4804.31.00	kg	– – Unbleached		Free	15%
4804.39.00	kg	– – Other		Free	15%
		– Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.41.00	kg	– – Unbleached		Free	15%
4808.42.00	kg	– – 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		Free	15%
4804.49.00	kg	– – Other		Free	15%
		– Other kraft paper and paperboard weighing 225 g/m ² or more:			
4804.51.00	kg	– – Unbleached		Free	15%
4804.52.00	kg	– – 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		Free	15%
4804.59.00	kg	– – Other		Free	15%
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
		– Fluting paper :			
4805.11.00	kg	– – Semi-chemical fluting paper		Free	15%
4805.12.00	kg	– – Straw fluting paper		Free	15%
4805.19.00	kg	– – Other		Free	15%
		– Testliner (recycled liner board) :			
4805.24.00	kg	– – Weighing 150 g/m ² or less		Free	15%
4805.25.00	kg	– – Weighing more than 150 g/m ²		Free	15%
4805.30.00	kg	– Sulphite wrapping paper		Free	15%
		– Filter paper and paperboard			
4805.40.10	kg	– – Teabag paper		Free	15%
4805.40.90	kg	– – Other		Free	15%
4805.50.00	kg	– Felt paper and paperboard		Free	15%
		– Other :			
4805.91.00	kg	– – Weighing 150 g/m ² or less		Free	15%
4805.92.00	kg	– – Weighing more than 150 g/m ² but less than 225		Free	15%
4805.93.00	kg	– – Weighing 225 g/m ² or more		Free	15%
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10.00	kg	– Vegetable parchment		Free	15%
4806.20.00	kg	– Greaseproof papers		Free	15%
4806.30.00	kg	– Tracing papers		Free	15%
4806.40.00	kg	– Glassine and other glazed transparent or translucent papers		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4807.00.00	kg	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.		Free	15%
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
4808.10.00	kg	– Corrugated paper and paperboard, whether or not perforated		Free	15%
4808.40.00	kg	– Kraft paper, creped or crinkled, whether or not embossed or perforated		Free	15%
4808.90.00	kg	– Other		Free	15%
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
4809.20.00	kg	– Self-copy paper		Free	15%
4809.90.00	kg	– Other		Free	15%
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			
		– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi– mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:			
		– – In rolls			
4810.13.10	kg	– – – Paper and paperboard ruled, lined or squared, but not otherwise printed		Free	15%
4810.13.90	kg	– – – Other		Free	15%
		– – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state			
4810.14.10	kg	– – – Paper and paperboard ruled, lined or squared, but not otherwise printed		Free	15%
4810.14.20	kg	– – – Preprint paper in reels or rolls		Free	15%
4810.14.90	kg	– – – Other		Free	15%
4810.19.00	kg	– – Other		Free	15%
		– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi– mechanical process :			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Light-weight coated paper			
4810.22.10	kg	--- Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets		Free	15%
4810.22.20	kg	--- Printing paper and photocopying paper (A3, A4, or A5)		Free	15%
4810.22.30	kg	--- Preprint paper in reels or rolls		Free	15%
4810.22.90	kg	--- Other		Free	15%
		-- Other			
4810.29.10	kg	--- Printing paper and photocopying paper (A3, A4, or A5)		Free	15%
4810.29.90	kg	--- Other		Free	15%
		-- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
		-- 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			
4810.31.10	kg	--- Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets		Free	15%
4810.31.20	kg	--- Preprint paper in reels or rolls		Free	15%
4810.31.90	kg	--- Other		Free	15%
		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²			
4810.32.10	kg	--- Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets		Free	15%
4810.32.90	kg	--- Other		Free	15%
		-- Other			
4810.39.10	kg	--- Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets		Free	15%
4810.39.90	kg	--- Other		Free	15%
		-- Other paper and paperboard:			
		-- Multi-ply			
4810.92.10	kg	--- Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets		Free	15%
4810.92.90	kg	--- Other		Free	15%
		-- Other			
4810.99.10	kg	--- Paper and paperboard ruled, lined or squared, but not otherwise printed in rolls or sheets		Free	15%
4810.99.90	kg	--- Other		Free	15%
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
		-- Tarred, bituminised or asphalted paper and paperboard			
4811.10.10	kg	-- Floor covering of paper or of paperboard		Free	15%
4811.10.90	kg	-- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Gummed or adhesive paper and paperboard:			
		– – Self-adhesive			
4811.41.10	kg	– – – Printed		Free	15%
4811.41.90	kg	– – – Other		Free	15%
4811.49.00	kg	– – Other		Free	15%
		– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
		– – Bleached, weighing more than 150 g/m ²			
4811.51.10	kg	– – – Floor covering of paper or of paperboard		Free	15%
4811.51.90	kg	– – – Other		Free	15%
		– – Other			
4811.59.10	kg	– – – Floor covering of paper or of paperboard		Free	15%
4811.59.90	kg	– – – Other		Free	15%
		– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol			
4811.60.10	kg	– – Floor covering of paper or of paperboard		Free	15%
4811.60.20	kg	– – Paper coated with wax in rolls of a width not exceeding 50cm		Free	15%
4811.60.90	kg	– – Other		Free	15%
		– Other paper, paperboard, cellulose wadding and webs of cellulose fibres			
4811.90.10	kg	– – Floor covering of paper or of paperboard		Free	15%
4811.90.20	kg	– – Thermal paper and bond rolls		Free	15%
4811.90.90	kg	– – Other		Free	15%
4812.00.00	kg	Filter blocks, slabs and plates, of paper pulp.		Free	15%
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10.00	kg	– In the form of booklets or tubes		Free	15%
4813.20.00	kg	– In rolls of a width not exceeding 5 cm		Free	15%
4813.90.00	kg	– Other		Free	15%
48.14		Wallpaper and similar wall coverings; window transparencies of paper.			
4814.20.00	kg	– 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		Free	15%
4814.90.00	kg	– Other		Free	15%
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816.20.00	kg	– Self– copy paper		Free	15%
4816.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
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.			
		– Envelopes:			
4817.10.10	kg	– – Printed or personalised		Free	15%
4817.10.90	kg	– – Other		Free	15%
4817.20.00	kg	– Letter cards, plain postcards and correspondence cards		Free	15%
4817.30.00	kg	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		Free	15%
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
4818.10.00	kg	– Toilet paper		Free	15%
4818.20.00	kg	– Handkerchiefs, cleansing or facial tissues and towels		Free	15%
4818.30.00	kg	– Tablecloths and serviettes		Free	15%
4818.50.00	kg	– Articles of apparel and clothing accessories		Free	15%
4818.90.00	kg	– Other		Free	15%
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
4819.10.00	kg	– Cartons, boxes and cases, of corrugated paper or paperboard		Free	15%
4819.20.00	kg	– Folding cartons, boxes and cases, of non– corrugated paper or paperboard		Free	15%
4819.30.00	kg	– Sacks and bags, having a base of a width of 40 cm or more		Free	15%
4819.40.00	kg	– Other sacks and bags, including cones		Free	15%
4819.50.00	kg	– Other packing containers, including record sleeves		Free	15%
4819.60.00	kg	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
4820.10.00	kg	– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		Free	15%
4820.20.00	kg	– Exercise books		Free	15%
4820.30.00	kg	– Binders (other than book covers), folders and file covers		Free	15%
4820.40.00	kg	– Manifold business forms and interleaved carbon sets		Free	15%
4820.50.00	kg	– Albums for samples or for collections		Free	15%
4820.90.00	kg	– Other		Free	15%
48.21		Paper or paperboard labels of all kinds, whether or not printed.			
		– Printed:			
4821.10.10	kg	– – Self-adhesive		Free	15%
4821.10.90	kg	– – Other		Free	15%
4821.90.00	kg	– Other		Free	15%
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822.10.00	kg	– Of a kind used for winding textile yarn		Free	15%
4822.90.00	kg	– Other		Free	15%
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.20.00	kg	– Filter paper and paperboard		Free	15%
4823.40.00	kg	– Rolls, sheets and dials, printed for self-recording apparatus		Free	15%
		– Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61.00	kg	– – Of bamboo		Free	15%
		– – Other			
4823.69.10	kg	– – – Trays, dishes, plates and the like		Free	15%
4823.69.90	kg	– – – Other		Free	15%
4823.70.00	kg	– Moulded or pressed articles of paper pulp		Free	15%
		– Other:			
4823.90.10	kg	– – Dress patterns, models and templates, whether or not assembled		Free	15%
4823.90.20	kg	– – Articles of a kind used in machines, appliances, instruments or apparatus of Chapters 84, 85 and 90		Free	15%
4823.90.30	kg	– – Floor covering of paper or of paperboard		Free	15%
4823.90.90	kg	– – Other		Free	15%

Chapter 49

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

Notes:

1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding. However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Notes 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10.00	kg	– In single sheets, whether or not folded		Free	15%
		– Other :			
4901.91.00	kg	– – Dictionaries and encyclopaedias, and serial instalments thereof		Free	15%
		– – Other :			
4901.99.10	kg	– – – Holy bibles		Free	15%
4901.99.20	kg	– – – Religious books for teaching		Free	15%
4901.99.90	kg	– – – Other		Free	15%
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10.00	kg	– Appearing at least four times a week		Free	15%
4902.90.00	kg	– Other		Free	15%
4903.00.00	kg	Children's picture, drawing or colouring books.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
4904.00.00	kg	Music, printed or in manuscript, whether or not bound or illustrated.		Free	15%
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.20.00	kg	– In book form		Free	15%
4905.90.00	kg	– Other		Free	15%
4906.00.00	kg	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.		Free	15%
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
4907.00.10	kg	– – Bank and currency notes		Free	15%
4907.00.20	kg	– – Postage stamps		Free	15%
4907.00.90	kg	– – Other		Free	15%
49.08		Transfers (decalcomanias).			
4908.10.00	kg	– Transfers (decalcomanias), vitrifiable		Free	15%
4908.90	kg	– Other		Free	15%
4909.00.00	kg	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.		Free	15%
4910.00.00	kg	Calendars of any kind, printed, including calendar blocks.		Free	15%
49.11		Other printed matter, including printed pictures and photographs.			
4911.10.00	kg	– Trade advertising material, commercial catalogues and the like		Free	15%
		– Other:			
4911.91.00	kg	– – Pictures, designs and photographs		Free	15%
		– – Other:			
4911.99.10	kg	– – – Printed cinema, theatre, concerts and other similar tickets		Free	15%
4911.99.90	kg	– – – Other		Free	15%

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SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (j) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (k) Articles of textile materials of heading 42.01 or 42.02;
- (l) Products or articles of Chapter 48 (for example, cellulose wadding);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (n) Hair-nets or other headgear or parts thereof of Chapter 65;
- (o) Goods of Chapter 67;
- (p) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (q) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (r) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
- (s) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (t) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
- (u) Articles of Chapter 97.

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

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

(B) For the purposes of the above rule:

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

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

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

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

(B) Exceptions:

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

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

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and

(c) With a final “Z” twist.

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

Single yarn of nylon or other polyamides, or of polyesters.....	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....	53 cN/tex
Single, multiple (folded) or cabled yarn of viscose ray.....	27 cN/tex.

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

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Notes, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;
- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Notes 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression “impregnated” includes “dipped”.

12. For the purposes of this Section, the expression “polyamides” includes “aramids”.

13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Notes, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

15. Subject to Notes 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Sub-Heading Notes

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

(a) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which:

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

(c) Coloured (dyed or printed) yarn

Yarn which:

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

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

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed.

Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) Bleached woven fabric

Woven fabric which:

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

(f) Dyed woven fabric

Woven fabric which:

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

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

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

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

(h) Printed woven fabric

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

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

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

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the 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 Notes 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

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

Chapter 50
Silk

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5001.00.00	kg	Silk-worm cocoons suitable for reeling.		Free	15%
5002.00.00	kg	Raw silk (not thrown).		Free	15%
5003.00.00	kg	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		Free	15%
5004.00.00	kg	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		Free	15%
5005.00.00	kg	Yarn spun from silk waste, not put up for retail sale.		Free	15%
5006.00.00	kg	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		Free	15%
50.07		Woven fabrics of silk or of silk waste.			
5007.10.00	kg	– Fabrics of noil silk		Free	15%
5007.20.00	kg	– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk		Free	15%
5007.90.00	kg	– Other fabrics		Free	15%

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Chapter 51

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

Notes:

1. Throughout the Nomenclature:

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
51.01		Wool, not carded or combed.			
		– Greasy, including fleece– washed wool:			
5101.11.00	kg	– – Shorn wool		Free	15%
5101.19.00	kg	– – Other		Free	15%
		– Degreased, not carbonised:			
5101.21.00	kg	– – Shorn wool		Free	15%
5101.29.00	kg	– – Other		Free	15%
5101.30.00	kg	– Carbonised		Free	15%
51.02		Fine or coarse animal hair, not carded or combed.			
		– Fine animal hair:			
5102.11.00	kg	– – Of Kashmir (cashmere) goats		Free	15%
5102.19.00	kg	– – Other		Free	15%
5102.20.00	kg	– Coarse animal hair		Free	15%
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.10.00	kg	– Noils of wool or of fine animal hair		Free	15%
5103.20.00	kg	– Other waste of wool or of fine animal hair		Free	15%
5103.30.00	kg	– Waste of coarse animal hair		Free	15%
5104.00.00	kg	Garnetted stock of wool or of fine or coarse animal hair.		Free	15%
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.10.00	kg	– Carded wool		Free	15%
		– Wool tops and other combed wool:			
5105.21.00	kg	– – Combed wool in fragments		Free	15%
5105.29.00	kg	– – Other		Free	15%
		– Fine animal hair, carded or combed:			
5105.31.00	kg	– – Of Kashmir (cashmere) goats		Free	15%
5105.39.00	kg	– – Other		Free	15%
5105.40.00	kg	– Coarse animal hair, carded or combed		Free	15%
51.06		Yarn of carded wool, not put up for retail sale.			
5106.10.00	kg	– Containing 85 % or more by weight of wool		Free	15%
5106.20.00	kg	– Containing less than 85 % by weight of wool		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
51.07		Yarn of combed wool, not put up for retail sale.			
5107.10.00	kg	– Containing 85 % or more by weight of wool		Free	15%
5107.20.00	kg	– Containing less than 85 % by weight of wool		Free	15%
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.10.00	kg	– Carded		Free	15%
5108.20.00	kg	– Combed		Free	15%
51.09		Yarn of wool or of fine animal hair, put up for retail sale.			
5109.10.00	kg	– Containing 85 % or more by weight of wool or of fine animal hair		Free	15%
5109.90.00	kg	– Other		Free	15%
5110.00.00	kg	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.		Free	15%
51.11		Woven fabrics of carded wool or of carded fine animal hair.			
		– Containing 85 % or more by weight of wool or of fine animal hair:			
5111.11.00	kg	– – Of a weight not exceeding 300 g/m ²		Free	15%
5111.19.00	kg	– – Other		Free	15%
5111.20.00	kg	– Other, mixed mainly or solely with man– made filaments		Free	15%
5111.30.00	kg	– Other, mixed mainly or solely with man– made staple fibres		Free	15%
5111.90.00	kg	– Other		Free	15%
51.12		Woven fabrics of combed wool or of combed fine animal hair.			
		– Containing 85 % or more by weight of wool or of fine animal hair:			
5112.11.00	kg	– – Of a weight not exceeding 200 g/m ²		Free	15%
5112.19.00	kg	– – Other		Free	15%
5112.20.00	kg	– Other, mixed mainly or solely with man– made filaments		Free	15%
5112.30.00	kg	– Other, mixed mainly or solely with man– made staple fibres		Free	15%
5112.90.00	kg	– Other		Free	15%
5113.00.00	kg	Woven fabrics of coarse animal hair or of horsehair.		Free	15%

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Chapter 52

Cotton

Sub-Heading Note:

1. For the purposes of subheading 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of three-thread or four-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 NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5201.00.00	kg	Cotton, not carded or combed.		Free	15%
52.02		Cotton waste (including yarn waste and garnetted stock).			
5202.10.00	kg	– Yarn waste (including thread waste)		Free	15%
		– Other:			
5202.91.00	kg	– – Garnetted stock		Free	15%
5202.99.00	kg	– – Other		Free	15%
5203.00.00	kg	Cotton, carded or combed.		Free	15%
52.04		Cotton sewing thread, whether or not put up for retail sale.			
		– Not put up for retail sale:			
5204.11.00	kg	– – Containing 85 % or more by weight of cotton		Free	15%
5204.19.00	kg	– – Other		Free	15%
5204.20.00	kg	– Put up for retail sale		Free	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:			
5205.11.00	kg	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)		Free	15%
5205.12.00	kg	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		Free	15%
5205.13.00	kg	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		Free	15%
5205.14.00	kg	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		Free	15%
5205.15.00	kg	– – Measuring less than 125 decitex (exceeding 80 metric number)		Free	15%
		– Single yarn, of combed fibres:			
5205.21.00	kg	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)		Free	15%
5205.22.00	kg	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5205.23.00	kg	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		Free	15%
5205.24.00	kg	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		Free	15%
5205.26.00	kg	– – Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)		Free	15%
5205.27.00	kg	– – Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)		Free	15%
5205.28.00	kg	– – Measuring less than 83.33 decitex (exceeding 120 metric number)		Free	15%
		– Multiple (folded) or cabled yarn, of uncombed fibres:			
5205.31.00	kg	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		Free	15%
5205.32.00	kg	– – 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)		Free	15%
5205.33.00	kg	– – 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)		Free	15%
5205.34.00	kg	– – 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)		Free	15%
5205.35.00	kg	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		Free	15%
		– Multiple (folded) or cabled yarn, of combed fibres:			
5205.41.00	kg	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		Free	15%
5205.42.00	kg	– – 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)		Free	15%
5205.43.00	kg	– – 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)		Free	15%
5205.44.00	kg	– – 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)		Free	15%
5205.46.00	kg	– – 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)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5205.47.00	kg	– – 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)		Free	15%
5205.48.00	kg	– – Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)		Free	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:			
5206.11.00	kg	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)		Free	15%
5206.12.00	kg	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		Free	15%
5206.13.00	kg	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		Free	15%
5206.14.00	kg	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		Free	15%
5206.15.00	kg	– – Measuring less than 125 decitex (exceeding 80 metric number)		Free	15%
		– Single yarn, of combed fibres:			
5206.21.00	kg	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)		Free	15%
5206.22.00	kg	– – Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		Free	15%
5206.23.00	kg	– – Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		Free	15%
5206.24.00	kg	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		Free	15%
5206.25.00	kg	– – Measuring less than 125 decitex (exceeding 80 metric number)		Free	15%
		– Multiple (folded) or cabled yarn, of uncombed fibres:			
5206.31.00	kg	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		Free	15%
5206.32.00	kg	– – 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)		Free	15%
5206.33.00	kg	– – 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)		Free	15%
5206.34.00	kg	– – 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)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5206.35.00	kg	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		Free	15%
5206.41.00	kg	– Multiple (folded) or cabled yarn, of combed fibres: – – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		Free	15%
5206.42.00	kg	– – 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)		Free	15%
5206.43.00	kg	– – 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)		Free	15%
5206.44.00	kg	– – 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)		Free	15%
5206.45.00	kg	– – Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		Free	15%
52.07		Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10.00	kg	– Containing 85 % or more by weight of cotton		Free	15%
5207.90.00	kg	– Other		Free	15%
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.			
		– Unbleached:			
5208.11.00	kg	– – Plain weave, weighing not more than 100 g/m2		Free	15%
5208.12.00	kg	– – Plain weave, weighing more than 100 g/m2		Free	15%
5208.13.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5208.19.00	kg	– – Other fabrics		Free	15%
		– Bleached:			
5208.21.00	kg	– – Plain weave, weighing not more than 100 g/m2		Free	15%
5208.22.00	kg	– – Plain weave, weighing more than 100 g/m2		Free	15%
5208.23.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5208.29.00	kg	– – Other fabrics		Free	15%
		– Dyed:			
5208.31.00	kg	– – Plain weave, weighing not more than 100 g/m2		Free	15%
5208.32.00	kg	– – Plain weave, weighing more than 100 g/m2		Free	15%
5208.33.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5208.39.00	kg	– – Other fabrics		Free	15%
		– Of yarns of different colours:			
5208.41.00	kg	– – Plain weave, weighing not more than 100 g/m2		Free	15%
5208.42.00	kg	– – Plain weave, weighing more than 100 g/m2		Free	15%
5208.43.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5208.49.00	kg	– – Other fabrics		Free	15%
		– Printed:			
5208.51.00	kg	– – Plain weave, weighing not more than 100 g/m2		Free	15%
5208.52.00	kg	– – Plain weave, weighing more than 100 g/m2		Free	15%
5208.59.00	kg	– – Other fabrics		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.			
		– Unbleached:			
5209.11.00	kg	– – Plain weave		Free	15%
5209.12.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5209.19.00	kg	– – Other fabrics		Free	15%
		– Bleached:			
5209.21.00	kg	– – Plain weave		Free	15%
5209.22.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5209.29.00	kg	– – Other fabrics		Free	15%
		– Dyed:			
5209.31.00	kg	– – Plain weave		Free	15%
5209.32.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5209.39.00	kg	– – Other fabrics		Free	15%
		– Of yarns of different colours:			
5209.41.00	kg	– – Plain weave		Free	15%
5209.42.00	kg	– – Denim		Free	15%
5209.43.00	kg	– – Other fabrics of Three-thread or four-thread twill, including cross twill		Free	15%
5209.49.00	kg	– – Other fabrics		Free	15%
		– Printed:			
5209.51.00	kg	– – Plain weave		Free	15%
5209.52.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5209.59.00	kg	– – Other fabrics		Free	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:			
5210.11.00	kg	– – Plain weave		Free	15%
5210.19.00	kg	– – Other fabrics		Free	15%
		– Bleached:			
5210.21.00	kg	– – Plain weave		Free	15%
5210.29.00	kg	– – Other fabrics		Free	15%
		– Dyed:			
5210.31.00	kg	– – Plain weave		Free	15%
5210.32.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5210.39.00	kg	– – Other fabrics		Free	15%
		– Of yarns of different colours:			
5210.41.00	kg	– – Plain weave		Free	15%
5210.49.00	kg	– – Other fabrics		Free	15%
		– Printed:			
5210.51.00	kg	– – Plain weave		Free	15%
5210.59.00	kg	– – Other fabrics		Free	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:			
5211.11.00	kg	– – Plain weave		Free	15%
5211.12.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5211.19.00	kg	– – Other fabrics		Free	15%
5211.20.00	kg	– Bleached		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Dyed:			
5211.31.00	kg	– – Plain weave		Free	15%
5211.32.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5211.39.00	kg	– – Other fabrics		Free	15%
		– Of yarns of different colours:			
5211.41.00	kg	– – Plain weave		Free	15%
5211.42.00	kg	– – Denim		Free	15%
5211.43.00	kg	– – Other fabrics of Three-thread or four-thread twill, including cross twill		Free	15%
5211.49.00	kg	– – Other fabrics		Free	15%
		– Printed:			
5211.51.00	kg	– – Plain weave		Free	15%
5211.52.00	kg	– – Three-thread or four-thread twill, including cross twill		Free	15%
5211.59.00	kg	– – Other fabrics		Free	15%
52.12		Other woven fabrics of cotton.			
		– Weighing not more than 200 g/m2:			
5212.11.00	kg	– – Unbleached		Free	15%
5212.12.00	kg	– – Bleached		Free	15%
5212.13.00	kg	– – Dyed		Free	15%
5212.14.00	kg	– – Of yarns of different colours		Free	15%
5212.15.00	kg	– – Printed		Free	15%
		– Weighing more than 200 g/m2:			
5212.21.00	kg	– – Unbleached		Free	15%
5212.22.00	kg	– – Bleached		Free	15%
5212.23.00	kg	– – Dyed		Free	15%
5212.24.00	kg	– – Of yarns of different colours		Free	15%
5212.25.00	kg	– – Printed		Free	15%

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10.00	kg	– Flax, raw or retted – Flax, broken, scutched, hackled or otherwise processed, but not spun:		Free	15%
5301.21.00	kg	– – Broken or scotched		Free	15%
5301.29.00	kg	– – Other		Free	15%
5301.30.00	kg	– Flax tow and waste		Free	15%
53.02		True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10.00	kg	– True hemp, raw or retted		Free	15%
5302.90.00	kg	– Other		Free	15%
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5303.10.00	kg	– Jute and other textile bast fibres, raw or retted		Free	15%
5303.90.00	kg	– Other		Free	15%
[53.04]					
5305.00.00	kg	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).		Free	15%
53.06		Flax yarn.			
5306.10.00	kg	– Single		Free	15%
5306.20.00	kg	– Multiple (folded) or cabled		Free	15%
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.			
5307.10.00	kg	– Single		Free	15%
5307.20.00	kg	– Multiple (folded) or cabled		Free	15%
53.08		Yarn of other vegetable textile fibres; paper yarn.			
5308.10.00	kg	– Coir yarn		Free	15%
5308.20.00	kg	– True hemp yarn		Free	15%
5308.90.00	kg	– Other		Free	15%
53.09		Woven fabrics of flax.			
		– Containing 85 % or more by weight of flax:			
5309.11.00	kg	– – Unbleached or bleached		Free	15%
5309.19.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Containing less than 85 % by weight of flax:			
5309.21.00	kg	– – Unbleached or bleached		Free	15%
5309.29.00	kg	– – Other		Free	15%
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
5310.10.00	kg	– Unbleached		Free	15%
5310.90.00	kg	– Other		Free	15%
5311.00.00	kg	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.		Free	15%

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Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes:

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

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10.00	kg	– Of synthetic filaments		Free	15%
5401.20.00	kg	– Of artificial filaments		Free	15%
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
		– High tenacity yarn of nylon or other polyamides, whether or not textured:			
5402.11.00	kg	– – Of aramids		Free	15%
5402.19.00	kg	– – Other		Free	15%
5402.20.00	kg	– High tenacity yarn of polyesters, whether or not textured		Free	15%
		– Textured yarn:			
5402.31.00	kg	– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex		Free	15%
5402.32.00	kg	– – Of nylon or other polyamides, measuring per single yarn more than 50 tex		Free	15%
5402.33.00	kg	– – Of polyesters		Free	15%
5402.34.00	kg	– – Of polypropylene		Free	15%
5402.39.00	kg	– – Other		Free	15%
		– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44.00	kg	– – Elastomeric		Free	15%
5402.45.00	kg	– – Other, of nylon or other polyamides		Free	15%
5402.46.00	kg	– – Other, of polyesters, partially oriented		Free	15%
5402.47.00	kg	– – Other, of polyesters		Free	15%
5402.48.00	kg	– – Other, of polypropylene		Free	15%
5402.49.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.51.00	kg	– – Of nylon or other polyamides		Free	15%
5402.52.00	kg	– – Of polyesters		Free	15%
5402.53.00	kg	– – Of polypropylene		Free	15%
5402.59.00	kg	– – Other		Free	15%
		– Other yarn, multiple (folded) or cabled:			
5402.61.00	kg	– – Of nylon or other polyamides		Free	15%
5402.62.00	kg	– – Of polyesters		Free	15%
5402.63.00	kg	– – Of polypropylene		Free	15%
5402.69.00	kg	– – Other		Free	15%
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
5403.10.00	kg	– High tenacity yarn of viscose rayon		Free	15%
		– Other yarn, single:			
5403.31.00	kg	– – Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre		Free	15%
5403.32.00	kg	– – Of viscose rayon, with a twist exceeding 120 turns per metre		Free	15%
5403.33.00	kg	– – Of cellulose acetate		Free	15%
5403.39.00	kg	– – Other		Free	15%
		– Other yarn, multiple (folded) or cabled:			
5403.41.00	kg	– – Of viscose rayon		Free	15%
5403.42.00	kg	– – Of cellulose acetate		Free	15%
5403.49.00	kg	– – Other		Free	15%
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
		– Monofilament:			
5404.11.00	kg	– – Elastomeric		Free	15%
5404.12.00	kg	– – Other, of polypropylene		Free	15%
		– – Other:			
5404.19.10	kg	– – – Fishing line		Free	15%
5404.19.90	kg	– – – Other		Free	15%
5404.90.00	kg	– Other		Free	15%
5405.00.00	kg	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.		Free	15%
5406.00.00	kg	Man-made filament yarn (other than sewing thread), put up for retail sale.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10.00	kg	– Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters		Free	15%
5407.20.00	kg	– Woven fabrics obtained from strip or the like		Free	15%
5407.30.00	kg	– Fabrics specified in note 9 to Section XI – Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:		Free	15%
5407.41.00	kg	– – Unbleached or bleached		Free	15%
5407.42.00	kg	– – Dyed		Free	15%
5407.43.00	kg	– – Of yarns of different colours		Free	15%
5407.44.00	kg	– – Printed – Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:		Free	15%
5407.51.00	kg	– – Unbleached or bleached		Free	15%
5407.52.00	kg	– – Dyed		Free	15%
5407.53.00	kg	– – Of yarns of different colours		Free	15%
5407.54.00	kg	– – Printed – Other woven fabrics, containing 85 % or more by weight of polyester filaments:		Free	15%
5407.61.00	kg	– – Containing 85 % or more by weight of non-textured polyester filaments		Free	15%
5407.69.00	kg	– – Other – Other woven fabrics, containing 85 % or more by weight of synthetic filaments:		Free	15%
5407.71.00	kg	– – Unbleached or bleached		Free	15%
5407.72.00	kg	– – Dyed		Free	15%
5407.73.00	kg	– – Of yarns of different colours		Free	15%
5407.74.00	kg	– – Printed – Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:		Free	15%
5407.81.00	kg	– – Unbleached or bleached		Free	15%
5407.82.00	kg	– – Dyed		Free	15%
5407.83.00	kg	– – Of yarns of different colours		Free	15%
5407.84.00	kg	– – Printed – Other woven fabrics:		Free	15%
5407.91.00	kg	– – Unbleached or bleached		Free	15%
5407.92.00	kg	– – Dyed		Free	15%
5407.93.00	kg	– – Of yarns of different colours		Free	15%
5407.94.00	kg	– – Printed		Free	15%
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			
5408.10.00	kg	– 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:		Free	15%
5408.21.00	kg	– – Unbleached or bleached		Free	15%
5408.22.00	kg	– – Dyed		Free	15%
5408.23.00	kg	– – Of yarns of different colours		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5408.24.00	kg	-- Printed		Free	15%
		-- Other woven fabrics:			
5408.31.00	kg	-- Unbleached or bleached		Free	15%
5408.32.00	kg	-- Dyed		Free	15%
5408.33.00	kg	-- Of yarns of different colours		Free	15%
5408.34.00	kg	-- Printed		Free	15%

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Chapter 55

Man-made staple fibres

Notes:

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
55.01		Synthetic filament tow.			
		– Of nylon or other polyamides :			
5501.11.00	kg	– – Of aramids		Free	15%
5501.19.00	kg	– – Other		Free	15%
5501.20.00	kg	– Of polyesters		Free	15%
5501.30.00	kg	– Acrylic or modacrylic		Free	15%
5501.40.00	kg	– Of polypropylene		Free	15%
5501.90.00	kg	– Other		Free	15%
55.02		Artificial filament tow.			
5502.10.00	kg	– Of cellulose acetate		Free	15%
5502.90.00	kg	– Other		Free	15%
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
		– Of nylon or other polyamides:			
5503.11.00	kg	– – Of aramids		Free	15%
5503.19.00	kg	– – Other		Free	15%
5503.20.00	kg	– Of polyesters		Free	15%
5503.30.00	kg	– Acrylic or modacrylic		Free	15%
5503.40.00	kg	– Of polypropylene		Free	15%
5503.90.00	kg	– Other		Free	15%
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
5504.10.00	kg	– Of viscose rayon		Free	15%
5504.90.00	kg	– Other		Free	15%
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
5505.10.00	kg	– Of synthetic fibres		Free	15%
5505.20.00	kg	– Of artificial fibres		Free	15%
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
5506.10.00	kg	– Of nylon or other polyamides		Free	15%
5506.20.00	kg	– Of polyesters		Free	15%
5506.30.00	kg	– Acrylic or modacrylic		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5506.40.00	kg	– Of polypropylene		Free	15%
5506.90.00	kg	– Other		Free	15%
5507.00.00	kg	Artificial staple fibres, carded, combed or otherwise processed for spinning.		Free	15%
55.08		Sewing thread of man– made staple fibres, whether or not put up for retail sale.			
5508.10.00	kg	– Of synthetic staple fibres		Free	15%
5508.20.00	kg	– Of artificial staple fibres		Free	15%
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
		– Containing 85 % or more by weight of staple fibres of nylon or other polyamides:			
5509.11.00	kg	– – Single yarn		Free	15%
5509.12.00	kg	– – Multiple (folded) or cabled yarn		Free	15%
		– Containing 85 % or more by weight of polyester staple			
5509.21.00	kg	– – Single yarn		Free	15%
5509.22.00	kg	– – Multiple (folded) or cabled yarn		Free	15%
		– Containing 85 % or more by weight of acrylic or modacrylic staple fibres:			
5509.31.00	kg	– – Single yarn		Free	15%
5509.32.00	kg	– – Multiple (folded) or cabled yarn		Free	15%
		– Other yarn, containing 85 % or more by weight of synthetic staple fibres:			
5509.41.00	kg	– – Single yarn		Free	15%
5509.42.00	kg	– – Multiple (folded) or cabled yarn		Free	15%
		– Other yarn, of polyester staple fibres:			
5509.51.00	kg	– – Mixed mainly or solely with artificial staple fibres		Free	15%
5509.52.00	kg	– – Mixed mainly or solely with wool or fine animal hair		Free	15%
5509.53.00	kg	– – Mixed mainly or solely with cotton		Free	15%
5509.59.00	kg	– – Other		Free	15%
		– Other yarn, of acrylic or modacrylic staple fibres:			
5509.61.00	kg	– – Mixed mainly or solely with wool or fine animal hair		Free	15%
5509.62.00	kg	– – Mixed mainly or solely with cotton		Free	15%
5509.69.00	kg	– – Other		Free	15%
		– Other yarn:			
5509.91.00	kg	– – Mixed mainly or solely with wool or fine animal hair		Free	15%
5509.92.00	kg	– – Mixed mainly or solely with cotton		Free	15%
5509.99.00	kg	– – Other		Free	15%
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
		– Containing 85 % or more by weight of artificial staple			
5510.11.00	kg	– – Single yarn		Free	15%
5510.12.00	kg	– – Multiple (folded) or cabled yarn		Free	15%
5510.20.00	kg	– Other yarn, mixed mainly or solely with wool or fine animal hair		Free	15%
5510.30.00	kg	– Other yarn, mixed mainly or solely with cotton		Free	15%
5510.90.00	kg	– Other yarn		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511.10.00	kg	– Of synthetic staple fibres, containing 85 % or more by weight of such fibres		Free	15%
5511.20.00	kg	– Of synthetic staple fibres, containing less than 85 % by weight of such fibres		Free	15%
5511.30.00	kg	– Of artificial staple fibres		Free	15%
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
5512.11.00	kg	– Containing 85 % or more by weight of polyester staple – – Unbleached or bleached		Free	15%
5512.19.00	kg	– – Other – Containing 85 % or more by weight of acrylic or modacrylic staple fibres:		Free	15%
5512.21.00	kg	– – Unbleached or bleached		Free	15%
5512.29.00	kg	– – Other – Other:		Free	15%
5512.91.00	kg	– – Unbleached or bleached		Free	15%
5512.99.00	kg	– – Other		Free	15%
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:			
5513.11.00	kg	– – Of polyester staple fibres, plain weave		Free	15%
5513.12.00	kg	– – Three-thread or four-thread twill, including cross twill, of polyester staple fibres		Free	15%
5513.13.00	kg	– – Other woven fabrics of polyester staple fibres		Free	15%
5513.19.00	kg	– – Other woven fabrics – Dyed:		Free	15%
5513.21.00	kg	– – Of polyester staple fibres, plain weave		Free	15%
5513.23.00	kg	– – Other woven fabrics of polyester staple fibres		Free	15%
5513.29.00	kg	– – Other woven fabrics – Of yarns of different colours:		Free	15%
5513.31.00	kg	– – Of polyester staple fibres, plain weave		Free	15%
5513.39.00	kg	– – Other woven fabrics – Printed:		Free	15%
5513.41.00	kg	– – Of polyester staple fibres, plain weave		Free	15%
5513.49.00	kg	– – Other woven fabrics		Free	15%
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.			
		– Unbleached or bleached:			
5514.11.00	kg	– – Of polyester staple fibres, plain weave		Free	15%
5514.12.00	kg	– – Three-thread or four-thread twill, including cross twill, of polyester staple fibres		Free	15%
5514.19.00	kg	– – Other woven fabrics – Dyed:		Free	15%
5514.21.00	kg	– – Of polyester staple fibres, plain weave		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5514.22.00	kg	-- Three-thread or four-thread twill, including cross twill, of polyester staple fibres		Free	15%
5514.23.00	kg	-- Other woven fabrics of polyester staple fibres		Free	15%
5514.29.00	kg	-- Other woven fabrics		Free	15%
5514.30.00	kg	-- Of yarns of different colours		Free	15%
		-- Printed:			
5514.41.00	kg	-- Of polyester staple fibres, plain weave		Free	15%
5514.42.00	kg	-- Three-thread or four-thread twill, including cross twill, of polyester staple fibres		Free	15%
5514.43.00	kg	-- Other woven fabrics of polyester staple fibres		Free	15%
5514.49.00	kg	-- Other woven fabrics		Free	15%
55.15		Other woven fabrics of synthetic staple fibres.			
		-- Of polyester staple fibres:			
5515.11.00	kg	-- Mixed mainly or solely with viscose rayon staple fibres		Free	15%
5515.12.00	kg	-- Mixed mainly or solely with man-made filaments		Free	15%
5515.13.00	kg	-- Mixed mainly or solely with wool or fine animal hair		Free	15%
5515.19.00	kg	-- Other		Free	15%
		-- Of acrylic or modacrylic staple fibres:			
5515.21.00	kg	-- Mixed mainly or solely with man-made filaments		Free	15%
5515.22.00	kg	-- Mixed mainly or solely with wool or fine animal hair		Free	15%
5515.29.00	kg	-- Other		Free	15%
		-- Other woven fabrics:			
5515.91.00	kg	-- Mixed mainly or solely with man-made filaments		Free	15%
5515.99.00	kg	-- Other		Free	15%
55.16		Woven fabrics of artificial staple fibres.			
		-- Containing 85% or more by weight of artificial staple fibres:			
5516.11.00	kg	-- Unbleached or bleached		Free	15%
5516.12.00	kg	-- Dyed		Free	15%
5516.13.00	kg	-- Of yarns of different colours		Free	15%
5516.14.00	kg	-- Printed		Free	15%
		-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516.21.00	kg	-- Unbleached or bleached		Free	15%
5516.22.00	kg	-- Dyed		Free	15%
5516.23.00	kg	-- Of yarns of different colours		Free	15%
5516.24.00	kg	-- Printed		Free	15%
		-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31.00	kg	-- Unbleached or bleached		Free	15%
5516.32.00	kg	-- Dyed		Free	15%
5516.33.00	kg	-- Of yarns of different colours		Free	15%
5516.34.00	kg	-- Printed		Free	15%
		-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516.41.00	kg	-- Unbleached or bleached		Free	15%
5516.42.00	kg	-- Dyed		Free	15%
5516.43.00	kg	-- Of yarns of different colours		Free	15%
5516.44.00	kg	-- Printed		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other:			
5516.91.00	kg	– – Unbleached or bleached		Free	15%
5516.92.00	kg	– – Dyed		Free	15%
5516.93.00	kg	– – Of yarns of different colours		Free	15%
5516.94.00	kg	– – Printed		Free	15%

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Chapter 56

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

Notes:

1. This Chapter does not cover:

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
		– Wadding of textile materials and articles thereof:			
5601.21.00	kg	– – Of cotton		Free	15%
5601.22.00	kg	– – Of man-made fibres		Free	15%
5601.29.00	kg	– – Other		Free	15%
5601.30.00	kg	– Textile flock and dust and mill neps		Free	15%
56.02		Felt, whether or not impregnated, coated, covered or laminated.			
5602.10.00	kg	– Needleloom felt and stitch-bonded fibre fabrics		Free	15%
		– Other felt, not impregnated, coated, covered or laminated:			
5602.21.00	kg	– – Of wool or fine animal hair		Free	15%
5602.29.00	kg	– – Of other textile materials		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5602.90.00	kg	– Other		Free	15%
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.			
		– Of man-made filaments:			
5603.11.00	kg	– – Weighing not more than 25 g/m ²		Free	15%
5603.12.00	kg	– – Weighing more than 25 g/m ² but not more than 70 g/m ²		Free	15%
5603.13.00	kg	– – Weighing more than 70 g/m ² but not more than 150 g/m ²		Free	15%
5603.14.00	kg	– – Weighing more than 150 g/m ²		Free	15%
		– Other:			
5603.91.00	kg	– – Weighing not more than 25 g/m ²		Free	15%
5603.92.00	kg	– – Weighing more than 25 g/m ² but not more than 70 g/m ²		Free	15%
5603.93.00	kg	– – Weighing more than 70 g/m ² but not more than 150 g/m ²		Free	15%
5603.94.00	kg	– – Weighing more than 150 g/m ²		Free	15%
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
5604.10.00	kg	– Rubber thread and cord, textile covered		Free	15%
5604.90.00	kg	– Other		Free	15%
5605.00.00	kg	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.		Free	15%
5606.00.00	kg	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.		Free	15%
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
		– Of sisal or other textile fibres of the genus Agave:			
5607.21.00	kg	– – Binder or baler twine		Free	15%
5607.29.00	kg	– – Other		Free	15%
		– Of polyethylene or polypropylene:			
5607.41.00	kg	– – Binder or baler twine		Free	15%
5607.49.00	kg	– – Other		Free	15%
5607.50.00	kg	– Of other synthetic fibres		Free	15%
		– Other			
5607.90.10	kg	– – – Of jute and other textile bast fibres of heading 53.03		Free	15%
5607.90.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
		– Of man-made textile materials:			
5608.11.00	kg	– – Made up fishing nets		Free	15%
5608.19.00	kg	– – Other		Free	15%
5608.90.00	kg	– Other		Free	15%
5609.00.00	kg	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		Free	15%

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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 NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10.00	m ²	– Of wool or fine animal hair		Free	15%
5701.90.00	m ²	– Of other textile materials		Free	15%
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.10.00	m ²	– "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs		Free	15%
5702.20.00	m ²	– Floor coverings of coconut fibres (coir)		Free	15%
		– Other, of pile construction, not made up:			
5702.31.00	m ²	– – Of wool or fine animal hair		Free	15%
5702.32.00	m ²	– – Of man-made textile materials		Free	15%
5702.39.00	m ²	– – Of other textile materials		Free	15%
		– Other, of pile construction, made up:			
5702.41.00	m ²	– – Of wool or fine animal hair		Free	15%
5702.42.00	m ²	– – Of man-made textile materials		Free	15%
5702.49.00	m ²	– – Of other textile materials		Free	15%
5702.50.00	m ²	– Other, not of pile construction, not made up		Free	15%
		– Other, not of pile construction, made up:			
5702.91.00	m ²	– – Of wool or fine animal hair		Free	15%
5702.92.00	m ²	– – Of man-made textile materials		Free	15%
5702.99.00	m ²	– – Of other textile materials		Free	15%
57.03		Carpets and other textile floor coverings (including turf), tufted, whether or not made up.			
5703.10.00	m ²	– Of wool or fine animal hair		Free	15%
		– Of nylon or other polyamides :			
5703.21.00	m ²	– – Turf		Free	15%
5703.29.00	m ²	– – Other		Free	15%
		– Of other man-made textile materials :			
5703.31.00	m ²	– – Turf		Free	15%
5703.39.00	m ²	– – Other		Free	15%
5703.90.00	m ²	– Of other textile materials		Free	15%
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.10.00	m ²	– Tiles, having a maximum surface area of 0.3 m ²		Free	15%
5704.20.00	m ²	– Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²		Free	15%
5704.90.00	m ²	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5705.00.00	m ²	Other carpets and other textile floor coverings, whether or not made up.		Free	15%

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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 Notes 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In Heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The Heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
5801.10.00	kg	– Of wool or fine animal hair		Free	15%
		– Of cotton:			
5801.21.00	kg	– – Uncut weft pile fabrics		Free	15%
5801.22.00	kg	– – Cut corduroy		Free	15%
5801.23.00	kg	– – Other weft pile fabrics		Free	15%
5801.26.00	kg	– – Chenille fabrics		Free	15%
5801.27.00	kg	– – Warp pile fabrics		Free	15%
		– Of man-made fibres:			
5801.31.00	kg	– – Uncut weft pile fabrics		Free	15%
5801.32.00	kg	– – Cut corduroy		Free	15%
5801.33.00	kg	– – Other weft pile fabrics		Free	15%
5801.36.00	kg	– – Chenille fabrics		Free	15%
5801.37.00	kg	– – Warp pile fabrics		Free	15%
5801.90.00	kg	– Of other textile materials		Free	15%
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
		– Terry towelling and similar woven terry fabrics, of cotton			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5802.11.00	kg	– – Unbleached		Free	15%
5802.19.00	kg	– – Other		Free	15%
5802.20.00	kg	– Terry towelling and similar woven terry fabrics, of other textile materials		Free	15%
5802.30.00	kg	– Tufted textile fabrics		Free	15%
5803.00.00	kg	Gauze, other than narrow fabrics of heading 58.06.		Free	15%
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.			
5804.10.00	kg	– Tulles and other net fabrics – Mechanically made lace:		Free	15%
5804.21.00	kg	– – Of man-made fibres		Free	15%
5804.29.00	kg	– – Of other textile materials		Free	15%
5804.30.00	kg	– Hand-made lace		Free	15%
5805.00.00	kg	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.		Free	15%
58.06		Narrow woven fabrics, other than goods of 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
5806.10.00	kg	– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		Free	15%
5806.20.00	kg	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread – Other woven fabrics:		Free	15%
5806.31.00	kg	– – Of cotton		Free	15%
5806.32.00	kg	– – Of man-made fibres		Free	15%
5806.39.00	kg	– – Of other textile materials		Free	15%
5806.40.00	kg	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		Free	15%
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807.10.00	kg	– Woven		Free	15%
5807.90.00	kg	– Other		Free	15%
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808.10.00	kg	– Braids in the piece		Free	15%
5808.90.00	kg	– Other		Free	15%
5809.00.00	kg	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
58.10		Embroidery in the piece, in strips or in motifs.			
		– Embroidery without visible ground			
5810.10.10	kg	– – – Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like		Free	15%
5810.10.90	kg	– – – Other		Free	15%
		– Other embroidery:			
		– – Of cotton			
5810.91.10	kg	– – – Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like		Free	15%
5810.91.90	kg	– – – Other		Free	15%
		– – Of man-made fibres			
5810.92.10	kg	– – – Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like		Free	15%
5810.92.90	kg	– – – Other		Free	15%
		– – Of other textile materials:			
5810.99.10	kg	– – – Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like		Free	15%
5810.99.90	kg	– – – Other		Free	15%
5811.00.00	kg	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.		Free	15%

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Chapter 59

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

Notes:

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.03, “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

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

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

5. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:

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

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

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

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of Heading 56.04; and

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

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

6. Heading 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7. Heading 59.10 does not apply to:

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

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.10.00	kg	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like		Free	15%
5901.90.00	kg	– Other		Free	15%
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902.10.00	kg	– Of nylon or other polyamides		Free	15%
5902.20.00	kg	– Of polyesters		Free	15%
5902.90.00	kg	– Other		Free	15%
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
5903.10.00	kg	– With poly(vinyl chloride)		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5903.20.00	kg	– With polyurethane		Free	15%
5903.90.00	kg	– Other		Free	15%
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10.00	m ²	– Linoleum		Free	15%
5904.90.00	m ²	– Other		Free	15%
5905.00.00	m ²	Textile wall coverings.		Free	15%
59.06		Rubberised textile fabrics, other than those of heading 59.02.			
5906.10.00	kg	– Adhesive tape of a width not exceeding 20 cm – Other:		Free	15%
		– – Knitted or crocheted			
5906.91.10	kg	– – – Fabrics laminated with expanded or foam rubber		Free	15%
5906.91.90	kg	– – – Other		Free	15%
5906.99.00	kg	– – Other		Free	15%
5907.00.00	kg	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		Free	15%
5908.00.00	kg	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.		Free	15%
5909.00.00	kg	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.		Free	15%
5910.00.00	kg	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.		Free	15%
59.11		Textile products and articles, for technical uses, specified in Note 8 to this Chapter.			
5911.10.00	kg	– 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)		Free	15%
5911.20.00	kg	– 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):		Free	15%
5911.31.00	kg	– – Weighing less than 650 g/m ²		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
5911.32.00	kg	– – Weighing 650 g/m2 or more		Free	15%
5911.40.00	kg	– Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair		Free	15%
5911.90.00	kg	– Other		Free	15%

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Chapter 60

Knitted or crocheted fabrics

Notes:

1. This Chapter does not cover:

- (a) Crochet lace of heading 58.04;
- (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
- (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

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

Sub-Heading Notes:

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.			
6001.10.00	kg	– “Long pile” fabrics		Free	15%
		– Looped pile fabrics:			
6001.21.00	kg	– – Of cotton		Free	15%
6001.22.00	kg	– – Of man-made fibres		Free	15%
6001.29.00	kg	– – Of other textile materials		Free	15%
		– Other:			
6001.91.00	kg	– – Of cotton		Free	15%
6001.92.00	kg	– – Of man-made fibres		Free	15%
6001.99.00	kg	– – Of other textile materials		Free	15%
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6002.40.00	kg	– Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread		Free	15%
6002.90.00	kg	– Other		Free	15%
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
6003.10.00	kg	– Of wool or fine animal hair		Free	15%
6003.20.00	kg	– Of cotton		Free	15%
6003.30.00	kg	– Of synthetic fibres		Free	15%
6003.40.00	kg	– Of artificial fibres		Free	15%
6003.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6004.10.00	kg	– Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread		Free	15%
6004.90.00	kg	– Other		Free	15%
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
		– Of cotton:			
6005.21.00	kg	– – Unbleached or bleached		Free	15%
6005.22.00	kg	– – Dyed		Free	15%
6005.23.00	kg	– – Of yarns of different colours		Free	15%
6005.24.00	kg	– – Printed		Free	15%
		– Of synthetic fibres:			
6005.35.00	kg	– – Fabrics specified in subheading Note 1 to this Chapter		Free	15%
6005.36.00	kg	– – Other, unbleached or bleached		Free	15%
6005.37.00	kg	– – Other, dyed		Free	15%
6005.38.00	kg	– – Other, of yarns of different colours		Free	15%
6005.39.00	kg	– – Other, printed		Free	15%
		– Of artificial fibres:			
6005.41.00	kg	– – Unbleached or bleached		Free	15%
6005.42.00	kg	– – Dyed		Free	15%
6005.43.00	kg	– – Of yarns of different colours		Free	15%
6005.44.00	kg	– – Printed		Free	15%
6005.90.00	kg	– Other		Free	15%
60.06		Other knitted or crocheted fabrics.			
6006.10.00	kg	– Of wool or fine animal hair		Free	15%
		– Of cotton:			
6006.21.00	kg	– – Unbleached or bleached		Free	15%
6006.22.00	kg	– – Dyed		Free	15%
6006.23.00	kg	– – Of yarns of different colours		Free	15%
6006.24.00	kg	– – Printed		Free	15%
		– Of synthetic fibres:			
6006.31.00	kg	– – Unbleached or bleached		Free	15%
6006.32.00	kg	– – Dyed		Free	15%
6006.33.00	kg	– – Of yarns of different colours		Free	15%
6006.34.00	kg	– – Printed		Free	15%
		– Of artificial fibres:			
6006.41.00	kg	– – Unbleached or bleached		Free	15%
6006.42.00	kg	– – Dyed		Free	15%
6006.43.00	kg	– – Of yarns of different colours		Free	15%
6006.44.00	kg	– – Printed		Free	15%
6006.90.00	kg	– Other		Free	15%

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Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes:

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (Other than swimwear), a skirt or a divided skirt, having Neither braces nor bibs.All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

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

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:
 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the Sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (Other than swimwear), a skirt or a divided skirt.All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.
4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. “Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

- (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

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

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

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

Regional Sub-Heading Notes

1. The expression **Tropical Island wear** coded 6109.10.10, 6109.90.10 includes for example, mumus, bula shirts, Mother Hubbard dresses, Meri blouses, Pohnpeian skirts called “UROHS” and t-shirts bearing Island designs.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
6101.20.00	u	– Of cotton		Free	15%
6101.30.00	u	– Of man-made fibres		Free	15%
6101.90.00	u	– Of other textile materials		Free	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 61.04.			
6102.10.00	u	– Of wool or fine animal hair		Free	15%
6102.20.00	u	– Of cotton		Free	15%
6102.30.00	u	– Of man– made fibres		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6102.90.00	u	– Of other textile materials		Free	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.			
6103.10.00	u	– Suits		Free	15%
		– Ensembles:			
6103.22.00	u	– – Of cotton		Free	15%
6103.23.00	u	– – Of synthetic fibres		Free	15%
6103.29.00	u	– – Of other textile materials		Free	15%
		– Jackets and blazers:			
6103.31.00	u	– – Of wool or fine animal hair		Free	15%
6103.32.00	u	– – Of cotton		Free	15%
6103.33.00	u	– – Of synthetic fibres		Free	15%
6103.39.00	u	– – Of other textile materials		Free	15%
		– Trousers, bib and brace overalls, breeches and			
6103.41.00	u	– – Of wool or fine animal hair		Free	15%
6103.42.00	u	– – Of cotton		Free	15%
6103.43.00	u	– – Of synthetic fibres		Free	15%
6103.49.00	u	– – Of other textile materials		Free	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:			
6104.13.00	u	– – Of synthetic fibres		Free	15%
6104.19.00	u	– – Of other textile materials		Free	15%
		– Ensembles:			
6104.22.00	u	– – Of cotton		Free	15%
6104.23.00	u	– – Of synthetic fibres		Free	15%
6104.29.00	u	– – Of other textile materials		Free	15%
		– Jackets and blazers:			
6104.31.00	u	– – Of wool or fine animal hair		Free	15%
6104.32.00	u	– – Of cotton		Free	15%
6104.33.00	u	– – Of synthetic fibres		Free	15%
6104.39.00	u	– – Of other textile materials		Free	15%
		– Dresses:			
6104.41.00	u	– – Of wool or fine animal hair		Free	15%
		– – Of cotton			
6104.42.10	u	– – – “Tropical Islands Wear”		Free	15%
6104.42.90	u	– – – Other		Free	15%
		– – Of synthetic fibres			
6104.43.10	u	– – – “Tropical Islands Wear”		Free	15%
6104.43.90	u	– – – Other		Free	15%
		– – Of artificial fibres			
6104.44.10	u	– – – “Tropical Islands Wear”		Free	15%
6104.44.90	u	– – – Other		Free	15%
		– – Of other textile materials			
6104.49.10	u	– – – “Tropical Islands Wear”		Free	15%
6104.49.90	u	– – – Other		Free	15%
		– Skirts and divided skirts:			
6104.51.00	u	– – Of wool or fine animal hair		Free	15%
		– – Of cotton			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6104.52.10	u	--- "Tropical Islands Wear"		Free	15%
6104.52.90	u	--- Other		Free	15%
		-- Of synthetic fibres			
6104.53.10	u	--- "Tropical Islands Wear"		Free	15%
6104.53.90	u	--- Other		Free	15%
		-- Of other textile materials			
6104.59.10	u	--- "Tropical Islands Wear"		Free	15%
6104.59.90	u	--- Other		Free	15%
		-- Trousers, bib and brace overalls, breeches and			
6104.61.00	u	-- Of wool or fine animal hair		Free	15%
6104.62.00	u	-- Of cotton		Free	15%
6104.63.00	u	-- Of synthetic fibres		Free	15%
6104.69.00	u	-- Of other textile materials		Free	15%
61.05		Men's or boys' shirts, knitted or crocheted.			
		-- Of cotton			
		-- "Tropical Islands Wear"			
6105.10.90	u	-- Other		Free	15%
		-- Of man-made fibres			
6105.20.10	u	-- "Tropical Islands Wear"		Free	15%
6105.20.90	u	-- Other		Free	15%
		-- Of other textile materials			
6105.90.10	u	-- "Tropical Islands Wear"		Free	15%
6105.90.90	u	-- Other		Free	15%
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
		-- Of cotton			
6106.10.10	u	-- "Tropical Islands Wear"		Free	15%
6106.10.90	u	-- Other		Free	15%
		-- Of man-made fibres			
6106.20.10	u	-- "Tropical Islands Wear"		Free	15%
6106.20.90	u	-- Other		Free	15%
		-- Of other textile materials			
6106.90.10	u	-- "Tropical Islands Wear"		Free	15%
6106.90.90	u	-- Other		Free	15%
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		-- Underpants and briefs:			
6107.11.00	u	-- Of cotton		Free	15%
6107.12.00	u	-- Of man-made fibres		Free	15%
6107.19.00	u	-- Of other textile materials		Free	15%
		-- Nightshirts and pyjamas:			
6107.21.00	u	-- Of cotton		Free	15%
6107.22.00	u	-- Of man-made fibres		Free	15%
6107.29.00	u	-- Of other textile materials		Free	15%
		-- Other:			
6107.91.00	u	-- Of cotton		Free	15%
6107.99.00	u	-- Of other textile materials		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		– Slips and petticoats:			
6108.11.00	u	– – Of man-made fibres		Free	15%
6108.19.00	u	– – Of other textile materials		Free	15%
		– Briefs and panties:			
6108.21.00	u	– – Of cotton		Free	15%
6108.22.00	u	– – Of man-made fibres		Free	15%
6108.29.00	u	– – Of other textile materials		Free	15%
		– Nightdresses and pyjamas:			
6108.31.00	u	– – Of cotton		Free	15%
6108.32.00	u	– – Of man-made fibres		Free	15%
6108.39.00	u	– – Of other textile materials		Free	15%
		– Other:			
6108.91.00	u	– – Of cotton		Free	15%
6108.92.00	u	– – Of man-made fibres		Free	15%
6108.99.00	u	– – Of other textile materials		Free	15%
61.09		T-shirts, singlets and other vests, knitted or crocheted.			
		– Of cotton			
6109.10.10	u	– – Tropical Island wear		Free	15%
6109.10.90	u	– – Other		Free	15%
		– Of other textile materials			
6109.90.10	u	– – Tropical Island wear		Free	15%
6109.90.90	u	– – Other		Free	15%
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
		– Of wool or fine animal hair:			
6110.11.00	u	– – Of wool		Free	15%
6110.12.00	u	– – Of Kashmir (cashmere) goats		Free	15%
6110.19.00	u	– – Other		Free	15%
6110.20.00	u	– Of cotton		Free	15%
6110.30.00	u	– Of man-made fibres		Free	15%
6110.90.00	u	– Of other textile materials		Free	15%
61.11		Babies' garments and clothing accessories, knitted or crocheted.			
6111.20.00	kg	– Of cotton		Free	15%
6111.30.00	kg	– Of synthetic fibres		Free	15%
6111.90.00	kg	– Of other textile materials		Free	15%
61.12		Track suits, ski suits and swimwear, knitted or crocheted.			
		– Track suits:			
6112.11.00	u	– – Of cotton		Free	15%
6112.12.00	u	– – Of synthetic fibres		Free	15%
6112.19.00	u	– – Of other textile materials		Free	15%
6112.20.00	u	– Ski suits		Free	15%
		– Men's or boys' swimwear:			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6112.31.00	u	– – Of synthetic fibres		Free	15%
6112.39.00	u	– – Of other textile materials		Free	15%
		– Women's or girls' swimwear:			
6112.41.00	u	– – Of synthetic fibres		Free	15%
6112.49.00	u	– – Of other textile materials		Free	15%
61.13		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.			
6113.00.10	kg	– Diver's Suits (Wetsuits)		Free	15%
6113.00.90	kg	– Other		Free	15%
61.14		Other garments, knitted or crocheted.			
		– Of cotton			
6114.20.10	kg	– – Undergarments		Free	15%
6114.20.20	kg	– – Overalls		Free	15%
6114.20.90	kg	– – Others		Free	15%
		– Of man– made fibres			
6114.30.10	kg	– – Undergarments		Free	15%
6114.30.20	kg	– – Overalls		Free	15%
6114.30.90	kg	– – Others		Free	15%
		– Of other textile materials			
6114.90.10	kg	– – Undergarments		Free	15%
6114.90.20	kg	– – Overalls		Free	15%
6114.90.90	kg	– – Others		Free	15%
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
6115.10.00	kg	– Graduated compression hosiery (for example, stockings for varicose veins)		Free	15%
		– Other panty hose and tights:			
6115.21.00	kg	– – Of synthetic fibres, measuring per single yarn less than 67 decitex		Free	15%
6115.22.00	kg	– – Of synthetic fibres, measuring per single yarn 67 decitex or more		Free	15%
6115.29.00	kg	– – Of other textile materials		Free	15%
6115.30.00	kg	– Other women's full– length or knee– length hosiery, measuring per single yarn less than 67 decitex		Free	15%
		– Other:			
6115.94.00	kg	– – Of wool or fine animal hair		Free	15%
6115.95.00	kg	– – Of cotton		Free	15%
6115.96.00	kg	– – Of synthetic fibres		Free	15%
6115.99.00	kg	– – Of other textile materials		Free	15%
61.16		Gloves, mittens and mitts, knitted or crocheted.			
6116.10.00	kg	– Impregnated, coated, covered or laminated with plastics or rubber		Free	15%
		– Other:			
6116.91.00	kg	– – Of wool or fine animal hair		Free	15%
6116.92.00	kg	– – Of cotton		Free	15%
6116.93.00	kg	– – Of synthetic fibres		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6116.99.00	kg	– – Of other textile materials		Free	15%
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
		– Shawls, scarves, mufflers, mantillas, veils and the like			
6117.10.10	u	– – Scarves and shawls		Free	15%
6117.10.90	kg	– – Other		Free	15%
6117.80.00	kg	– Other accessories		Free	15%
6117.90.00	kg	– Parts		free	15%

* * *

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes:

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2. This Chapter does not cover:

- (a) Worn clothing or other worn articles of heading 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

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

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

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

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

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

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

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

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

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

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5. For the purposes of heading 62.09:

(a) The expression babies garments and clothing accessories means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

6. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

7. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

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

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

-one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

-one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

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

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Regional Sub-Heading Notes:

11. The expression **Tropical Island wear** coded 6204.42.90, 6204.43.10, 6204.52.10, 6204.53.10, 6205.20.10 and 6206.30.10 includes for example, mumus, bula shirts, Mother Hubbard dresses, Meri blouses, Pohnpeian skirts called "UROHS" and t-shirts bearing Island designs.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
62.01		Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.03.			
6201.20.00	u	– Of wool or fine animal hair		Free	15%
6201.30.00	u	– Of cotton		Free	15%
6201.40.00	u	– Of man-made fibres		Free	15%
6201.90.00	u	– Of other textile materials		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
6202.20.00	u	– Of wool or fine animal hair		Free	15%
6202.30.00	u	– Of cotton		Free	15%
6202.40.00	u	– Of man-made fibres		Free	15%
6202.90.00	u	– Of other textile materials		Free	15%
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		– Suits:			
6203.11.00	u	– – Of wool or fine animal hair		Free	15%
6203.12.00	u	– – Of synthetic fibres		Free	15%
6203.19.00	u	– – Of other textile materials		Free	15%
		– Ensembles:			
6203.22.00	u	– – Of cotton		Free	15%
6203.23.00	u	– – Of synthetic fibres		Free	15%
6203.29.00	u	– – Of other textile materials		Free	15%
		– Jackets and blazers:			
6203.31.00	u	– – Of wool or fine animal hair		Free	15%
6203.32.00	u	– – Of cotton		Free	15%
6203.33.00	u	– – Of synthetic fibres		Free	15%
6203.39.00	u	– – Of other textile materials		Free	15%
		– Trousers, bib and brace overalls, breeches and shorts:			
6203.41.00	u	– – Of wool or fine animal hair		Free	15%
6203.42.00	u	– – Of cotton		Free	15%
6203.43.00	u	– – Of synthetic fibres		Free	15%
6203.49.00	u	– – Of other textile materials		Free	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:			
6204.11.00	u	– – Of wool or fine animal hair		Free	15%
6204.12.00	u	– – Of cotton		Free	15%
6204.13.00	u	– – Of synthetic fibres		Free	15%
6204.19.00	u	– – Of other textile materials		Free	15%
		– Ensembles:			
6204.21.00	u	– – Of wool or fine animal hair		Free	15%
6204.22.00	u	– – Of cotton		Free	15%
6204.23.00	u	– – Of synthetic fibres		Free	15%
6204.29.00	u	– – Of other textile materials		Free	15%
		– Jackets and blazers:			
6204.31.00	u	– – Of wool or fine animal hair		Free	15%
6204.32.00	u	– – Of cotton		Free	15%
6204.33.00	u	– – Of synthetic fibres		Free	15%
6204.39.00	u	– – Of other textile materials		Free	15%
		– Dresses:			
6204.41.00	u	– – Of wool or fine animal hair		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Of cotton			
6204.42.10	u	--- Tropical Island wear		Free	15%
6204.42.90	u	--- Other		Free	15%
		-- Of synthetic fibres			
6204.43.10	u	--- Tropical Island wear		Free	15%
6204.43.90	u	--- Other		Free	15%
6204.44.00	u	-- Of artificial fibres		Free	15%
6204.49.00	u	-- Of other textile materials		Free	15%
		-- Skirts and divided skirts:			
6204.51.00	u	-- Of wool or fine animal hair		Free	15%
		-- Of cotton			
6204.52.10	u	--- Tropical Island wear		Free	15%
6204.52.90	u	--- Other		Free	15%
		-- Of synthetic fibres			
6204.53.10	u	--- Tropical Island wear		Free	15%
6204.53.90	u	--- Other		Free	15%
6204.59.00	u	-- Of other textile materials		Free	15%
		-- Trousers, bib and brace overalls, breeches and shorts:			
6204.61.00	u	-- Of wool or fine animal hair		Free	15%
6204.62.00	u	-- Of cotton		Free	15%
6204.63.00	u	-- Of synthetic fibres		Free	15%
6204.69.00	u	-- Of other textile materials		Free	15%
62.05		Men's or boys' shirts.			
		-- Of cotton			
6205.20.10	u	-- Tropical Island wear		Free	15%
6205.20.90	u	-- Other		Free	15%
6205.30.00	u	-- Of man-made fibres		Free	15%
6205.90.00	u	-- Of other textile materials		Free	15%
62.06		Women's or girls' blouses, shirts and shirt-blouses.			
6206.10.00	u	-- Of silk or silk waste		Free	15%
6206.20.00	u	-- Of wool or fine animal hair		Free	15%
		-- Of cotton			
6206.30.10	u	-- Tropical Island wear		Free	15%
6206.30.90	u	-- Other		Free	15%
6206.40.00	u	-- Of man-made fibres		Free	15%
6206.90.00	u	-- Of other textile materials		Free	15%
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
		-- Underpants and briefs:			
6207.11.00	u	-- Of cotton		Free	15%
6207.19.00	u	-- Of other textile materials		Free	15%
		-- Nightshirts and pyjamas:			
6207.21.00	u	-- Of cotton		Free	15%
6207.22.00	u	-- Of man-made fibres		Free	15%
6207.29.00	u	-- Of other textile materials		Free	15%
		-- Other:			
6207.91.00	kg	-- Of cotton		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6207.99.00	kg	-- Of other textile materials		Free	15%
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.			
		-- Slips and petticoats:			
6208.11.00	u	-- Of man-made fibres		Free	15%
6208.19.00	u	-- Of other textile materials		Free	15%
		-- Nightdresses and pyjamas:			
6208.21.00	u	-- Of cotton		Free	15%
6208.22.00	u	-- Of man-made fibres		Free	15%
6208.29.00	u	-- Of other textile materials		Free	15%
		-- Other:			
		-- Of cotton			
6208.91.10	kg	--- Briefs and panties		Free	15%
6208.91.90	kg	--- Other		Free	15%
		-- Of man-made fibres			
6208.92.10	kg	--- Briefs and panties		Free	15%
6208.92.90	kg	--- Other		Free	15%
		-- Of other textile materials			
6208.99.10	kg	--- Briefs and panties		Free	15%
6208.99.90	kg	--- Other		Free	15%
62.09		Babies' garments and clothing accessories.			
6209.20.00	kg	-- Of cotton		Free	15%
6209.30.00	kg	-- Of synthetic fibres		Free	15%
6209.90.00	kg	-- Of other textile materials		Free	15%
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10.00	kg	-- Of fabrics of heading 56.02 or 56.03		Free	15%
6210.20.00	u	-- Other garments, of the type described in heading 62.01		Free	15%
6210.30.00	u	-- Other garments, of the type described in heading 62.02		Free	15%
6210.40.00	kg	-- Other men's or boys' garments		Free	15%
6210.50.00	kg	-- Other women's or girls' garments		Free	15%
62.11		Track suits, ski suits and swimwear; other garments.			
		-- Swimwear:			
6211.11.00	u	-- Men's or boys'		Free	15%
6211.12.00	u	-- Women's or girls'		Free	15%
6211.20.00	u	-- Ski suits		Free	15%
		-- Other garments, men's or boys':			
6211.32.00	kg	-- Of cotton		Free	15%
6211.33.00	kg	-- Of man-made fibres		Free	15%
6211.39.00	kg	-- Of other textile materials		Free	15%
		-- Other garments, women's or girls':			
6211.42.00	kg	-- Of cotton		Free	15%
6211.43.00	kg	-- Of man-made fibres		Free	15%
6211.49.00	kg	-- Of other textile materials		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10.00	kg	– Brassieres		Free	15%
6212.20.00	kg	– Girdles and panty– girdles		Free	15%
6212.30.00	kg	– Corselettes		Free	15%
6212.90.00	kg	– Other		Free	15%
62.13		Handkerchiefs.			
6213.20.00	kg	– Of cotton		Free	15%
6213.90.00	kg	– Of other textile materials		Free	15%
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.			
		– Of silk or silk waste			
6214.10.10	u	– – Scarves and shawls		Free	15%
6214.10.90	u	– – Other		Free	15%
		– Of wool or fine animal hair			
6214.20.10	u	– – Scarves and shawls		Free	15%
6214.20.90	u	– – Other		Free	15%
		– Of synthetic fibres			
6214.30.10	u	– – Scarves and shawls		Free	15%
6214.30.90	u	– – Other		Free	15%
		– Of artificial fibres			
6214.40.10	u	– – Scarves and shawls		Free	15%
6214.40.90	u	– – Other		Free	15%
		– Of other textile materials			
6214.90.10	u	– – Scarves and shawls		Free	15%
6214.90.90	u	– – Other		Free	15%
62.15		Ties, bow ties and cravats.			
6215.10.00	kg	– Of silk or silk waste		Free	15%
6215.20.00	kg	– Of man-made fibres		Free	15%
6215.90.00	kg	– Of other textile materials		Free	15%
6216.00.00	kg	Gloves, mittens and mitts.		Free	15%
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
		– Accessories			
6217.10.10	kg	– – Pockets, sleeves, collars, collarettes, wimples, fallals of various kinds, bodice-fronts, jabots, cuffs, yokes, lapels and similar articles.		Free	15%
6217.10.20	kg	– – Badges, labels, emblems and the like		Free	15%
6217.10.30	kg	– – Stockings, socks and sockettes		Free	15%
6217.10.40	kg	– – Belts of all kinds (including bandoliers) and sashes, of textile fabric		Free	15%
6217.10.90	kg	– – – Other		Free	15%
6217.90.00	kg	– Parts		Free	15%

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Chapter 63

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

Notes:

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen; and
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.
 In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
 - (i) they must show signs of appreciable wear; and
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

Sub-Heading Notes:

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alphacypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO) permethrin (ISO) or pirimiphos-methyl (ISO).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
I.-OTHER MADE UP TEXTILE ARTICLES					
63.01		Blankets and travelling rugs.			
6301.10.00	u	– Electric blankets		Free	15%
6301.20.00	kg	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair		Free	15%
6301.30.00	kg	– Blankets (other than electric blankets) and travelling rugs, of cotton		Free	15%
6301.40.00	kg	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		Free	15%
6301.90.00	kg	– Other blankets and travelling rugs		Free	15%
63.02		Bed linen, table linen, toilet linen and kitchen linen.			
6302.10.00	kg	– Bed linen, knitted or crocheted		Free	15%
		– Other bed linen, printed:			
6302.21.00	kg	– – Of cotton		Free	15%
6302.22.00	kg	– – Of man-made fibres		Free	15%
6302.29.00	kg	– – Of other textile materials		Free	15%
		– Other bed linen:			
6302.31.00	kg	– – Of cotton		Free	15%
6302.32.00	kg	– – Of man-made fibres		Free	15%
6302.39.00	kg	– – Of other textile materials		Free	15%
6302.40.00	kg	– Table linen, knitted or crocheted		Free	15%
		– Other table linen:			
6302.51.00	kg	– – Of cotton		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6302.53.00	kg	– – Of man-made fibres		Free	15%
6302.59.00	kg	– – Of other textile materials		Free	15%
6302.60.00	kg	– Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		Free	15%
		– Other:			
6302.91.00	kg	– – Of cotton		Free	15%
6302.93.00	kg	– – Of man-made fibres		Free	15%
6302.99.00	kg	– – Of other textile materials		Free	15%
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.			
		– Knitted or crocheted:			
6303.12.00	kg	– – Of synthetic fibres		Free	15%
6303.19.00	kg	– – Of other textile materials		Free	15%
		– Other:			
6303.91.00	kg	– – Of cotton		Free	15%
6303.92.00	kg	– – Of synthetic fibres		Free	15%
6303.99.00	kg	– – Of other textile materials		Free	15%
63.04		Other furnishing articles, excluding those of heading 94.04.			
		– Bedspreads:			
6304.11.00	kg	– – Knitted or crocheted		Free	15%
6304.19.00	kg	– – Other		Free	15%
6304.20.00	kg	– Bed (mosquito) nets specified in subheading note 1 to this Chapter		Free	15%
		– Other:			
6304.91.00	kg	– – Knitted or crocheted		Free	15%
6304.92.00	kg	– – Not knitted or crocheted, of cotton		Free	15%
6304.99.00	kg	– – Not knitted or crocheted, of other textile materials		Free	15%
63.05		Sacks and bags, of a kind used for the packing of goods.			
6305.10.00	kg	– Of jute or of other textile bast fibres of heading 53.03		Free	15%
6305.20.00	kg	– Of cotton		Free	15%
		– Of man– made textile materials:			
6305.32.00	kg	– – Flexible intermediate bulk containers		Free	15%
6305.33.00	kg	– – Other, of polyethylene or polypropylene strip or the like		Free	15%
6305.39.00	kg	– – Other		Free	15%
6305.90.00	kg	– Of other textile materials		Free	15%
63.06		Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.			
		– Tarpaulins, awnings and sunblinds:			
6306.12.00	kg	– – Of synthetic fibres		Free	15%
6306.19.00	kg	– – Of other textile materials		Free	15%
		– Tents (including temporary canopies and similar articles)			
6306.22.00	kg	– – Of synthetic fibres		Free	15%
6306.29.00	kg	– – Of other textile materials		Free	15%
6306.30.00	kg	– Sails		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6306.40.00	kg	– Pneumatic mattresses		Free	15%
6306.90.00	kg	– Other		Free	15%
63.07		Other made up articles, including dress patterns.			
6307.10.00	kg	– Floor-cloths, dish-cloths, dusters and similar cleaning cloths		Free	15%
6307.20.00	kg	– Life-jackets and life-belts		Free	15%
		– Other:			
6307.90.10	kg	– – Dress patterns		Free	15%
6307.90.20	kg	– – Flags		Free	15%
6307.90.30	kg	– – Car seat covers		Free	15%
6307.90.90	kg	– – Other		Free	15%
		II.-SETS			
6308.00.00	kg	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.		Free	15%
		III.-WORN CLOTHING AND WORN TEXTILE			
6309.00.00	kg	Worn clothing and other worn articles.		Free	15%
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
6310.10.00	kg	– Sorted		Free	15%
6310.90.00	kg	– Other		Free	15%

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

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

Notes:

1. This Chapter does not cover:

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

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

3. For the purposes of this Chapter

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

4. Subject to Notes 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; and
- (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.

Sub-Heading Notes:

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10.00	2u	– Footwear incorporating a protective metal toe– cap – Other footwear:		Free	15%
6401.92.00	2u	– – Covering the ankle but not covering the knee		Free	15%
6401.99.00	2u	– – Other		Free	15%
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		– Sports footwear:			
6402.12.00	2u	– – Ski-boots, cross-country ski footwear and snowboard boots		Free	15%
6402.19.00	2u	– – Other		Free	15%
6402.20.00	2u	– Footwear with upper straps or thongs assembled to the sole by means of plugs – Other footwear:		Free	15%
6402.91.00	2u	– – Covering the ankle		Free	15%
6402.99.00	2u	– – Other		Free	15%
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of			
		– Sports footwear:			
6403.12.00	2u	– – Ski-boots, cross-country ski footwear and snowboard boots		Free	15%
6403.19.00	2u	– – Other		Free	15%
6403.20.00	2u	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		Free	15%
6403.40.00	2u	– Other footwear, incorporating a protective metal toe– cap – Other footwear with outer soles of leather:		Free	15%
6403.51.00	2u	– – Covering the ankle		Free	15%
6403.59.00	2u	– – Other		Free	15%
		– Other footwear:			
6403.91.00	2u	– – Covering the ankle		Free	15%
6403.99.00	2u	– – Other		Free	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:			
6404.11.00	2u	– – Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		Free	15%
6404.19.00	2u	– – Other		Free	15%
6404.20.00	2u	– Footwear with outer soles of leather or composition leather		Free	15%
64.05		Other footwear.			
6405.10.00	2u	– With uppers of leather or composition leather		Free	15%
6405.20.00	2u	– With uppers of textile materials		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6405.90.00	2u	– Other		Free	15%
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10.00	kg	– Uppers and parts thereof, other than stiffeners		Free	15%
6406.20.00	kg	– Outer soles and heels, of rubber or plastics		Free	15%
6406.90.00	kg	– Other		Free	15%

* * *

Chapter 65

Headgear and parts thereof

Notes:

1. This Chapter does not cover:

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12); or
- (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6501.00.00	kg	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.		Free	15%
6502.00.00	kg	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.		Free	15%
[65.03]					
6504.00.00	kg	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.		Free	15%
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.00.10	kg	– Hair nets		Free	15%
6505.00.90	kg	– Other		Free	15%
65.06		Other headgear, whether or not lined or trimmed.			
		– Safety headgear			
6506.10.10	u	– – Motorcycle helmets		Free	15%
6506.10.90	u	– – Other		Free	15%
		– Other:			
6506.91.00	kg	– – Of rubber or of plastics		Free	15%
6506.99.00	kg	– – Of other materials		Free	15%
6507.00.00	kg	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.		Free	15%

* * *

Chapter 66

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

Notes:

1. This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
66.01		Umbrellas and sun umbrellas (including walking-stick, umbrellas, garden umbrellas and similar umbrellas).			
6601.10.00	u	– Garden or similar umbrellas		Free	15%
		– Other:			
6601.91.00	u	– – Having a telescopic shaft		Free	15%
6601.99.00	u	– – Other		Free	15%
6602.00.00	u	Walking-sticks, seat-sticks, whips, riding-crops and the like.		Free	15%
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			
6603.20.00	kg	– Umbrella frames, including frames mounted on shafts (sticks)		Free	15%
6603.90.00	kg	– Other		Free	15%

* * *

Chapter 67

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

Notes:

1. This Chapter does not cover:

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

2. Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made-up articles of heading 67.02.

3. Heading 67.02 does not cover:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6701.00.00	kg	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).		Free	15%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10.00	kg	– Of plastics		Free	15%
6702.90.00	kg	– Of other materials		Free	15%
6703.00.00	kg	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.		Free	15%
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
		– Of synthetic textile materials:			
6704.11.00	kg	– – Complete wigs		Free	15%
6704.19.00	kg	– – Other		Free	15%
6704.20.00	kg	– Of human hair		Free	15%
6704.90.00	kg	– Of other materials		Free	15%

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SECTION XIII

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

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes:

1. This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Notes 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6801.00.00	kg	Setts, curbstones and flagstones, of natural stone (except slate).		Free	15%
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
6802.10.00	kg	– Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder. – Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: – – Marble, travertine and alabaster		Free	15%
6802.21.10	kg	– – – Prefabricated, further processed		Free	15%
6802.21.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Granite			
6802.23.10	kg	--- Prefabricated stones, further processed		Free	15%
6802.23.90	kg	--- Other		Free	15%
		-- Other stone			
6802.29.10	kg	--- Prefabricated, further processed		Free	15%
6802.29.90	kg	--- Other		Free	15%
		- Other:			
		-- Marble, travertine and alabaster			
6802.91.10	kg	--- Prefabricated, further processed		Free	15%
6802.91.90	kg	--- Other		Free	15%
		-- Other calcareous stone			
6802.92.10	kg	--- Prefabricated, further processed		Free	15%
6802.92.90	kg	--- Other		Free	15%
		-- Granite			
6802.93.10	kg	--- Prefabricated stones, further processed		Free	15%
6802.93.90	kg	--- Other		Free	15%
		-- Other stone			
6802.99.10	kg	--- Prefabricated, further processed		Free	15%
6802.99.90	kg	--- Other		Free	15%
6803.00.00	kg	Worked slate and articles of slate or of agglomerated slate.		Free	15%
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
6804.10.00	kg	- Millstones and grindstones for milling, grinding or pulping		Free	15%
		- Other millstones, grindstones, grinding wheels and the like:			
6804.21.00	kg	-- Of agglomerated synthetic or natural diamond		Free	15%
6804.22.00	kg	-- Of other agglomerated abrasives or of ceramics		Free	15%
6804.23.00	kg	-- Of natural stone		Free	15%
6804.30.00	kg	- Hand sharpening or polishing stones		Free	15%
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10.00	kg	- On a base of woven textile fabric only		Free	15%
6805.20.00	kg	- On a base of paper or paperboard only		Free	15%
6805.30.00	kg	- On a base of other materials		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
6806.10.00	kg	– Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		Free	15%
6806.20.00	kg	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		Free	15%
6806.90.00	kg	– Other		Free	15%
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
6807.10.00	kg	– In rolls		Free	15%
6807.90.00	kg	– Other		Free	15%
68.08		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.			
6808.00.10	kg	– – Floor coverings in the piece and rectangular tiles		Free	15%
6808.00.90	kg	– – Other		Free	15%
68.09		Articles of plaster or of compositions based on plaster.			
		– Boards, sheets, panels, tiles and similar articles, not ornamented:			
		– – Faced or reinforced with paper or paperboard only			
6809.11.10	kg	– – – Floor coverings in the piece and rectangular tiles		Free	15%
6809.11.90	kg	– – – Other		Free	15%
		– – Other:			
6809.19.10	kg	– – – Floor coverings in the piece and rectangular tiles		Free	15%
6809.19.90	kg	– – – Other		Free	15%
6809.90.00	kg	– Other articles		Free	15%
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
		– Tiles, flagstones, bricks and similar articles:			
6810.11.00	kg	– – Building blocks and bricks		Free	15%
6810.19.00	kg	– – Other		Free	15%
		– Other articles:			
6810.91.00	kg	– – Prefabricated structural components for building or civil engineering		Free	15%
6810.99.00	kg	– – Other		Free	15%
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40.00	kg	– Containing asbestos		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6811.81.00	kg	– Not containing asbestos: – – Corrugated sheets – – Other sheets, panels, tiles and similar articles:		Free	15%
6811.82.10	kg	– – – Floor coverings in the piece and rectangular tiles		Free	15%
6811.82.90	kg	– – – Other		Free	15%
6811.89.00	kg	– – Other articles		Free	15%
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
6812.80.00	kg	– Of crocidolite – Other:		Free	15%
6812.91.00	kg	– – Clothing, clothing accessories, footwear and headgear		Free	15%
6812.99.00	kg	– – Other		Free	15%
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.			
6813.20.00	kg	– Containing asbestos – Not containing asbestos:		Free	15%
6813.81.00	kg	– – Brake linings and pads – – Other		Free	15%
6813.89.10	kg	– – – Of a kind used as replacement component in motor vehicles of 8701 to 8705		Free	15%
6813.89.90	kg	– – – Other		Free	15%
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			
6814.10.00	kg	– Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support		Free	15%
6814.90.00	kg	– Other		Free	15%
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
		– Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non- electrical uses:			
6815.11.00	kg	– – Carbon fibres		Free	15%
6815.12.00	kg	– – Fabrics of carbon fibres		Free	15%
6815.13.00	kg	– – Other articles of carbon fibres		Free	15%
6815.19.00	kg	– – Other		Free	15%
6815.20.00	kg	– Articles of peat		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other articles:			
		– – Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite			
6815.91.10	kg	– – – Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings		Free	15%
6815.91.90	kg	– – – Other		Free	15%
		– – Other			
6815.99.10	kg	– – – Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings		Free	15%
6815.99.90	kg	– – – Other		Free	15%

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Chapter 69

Ceramic products

Notes:

1. This Chapter applies only to ceramic products which have been fired after shaping:
 - (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to
 - (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
 - (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901.00.00	kg	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.		Free	15%
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous			
6902.10.00	kg	– 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		Free	15%
6902.20.00	kg	– 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		Free	15%
6902.90.00	kg	– Other		Free	15%
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.			
6903.10.00	kg	– Containing, by weight, more than 50 % of free carbon		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
6903.20.00	kg	– 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)		Free	15%
6903.90.00	kg	– Other		Free	15%
69.04		II.-OTHER CERAMIC PRODUCTS Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10.00	1000u	– Building bricks		Free	15%
6904.90.00	kg	– Other		Free	15%
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10.00	kg	– Roofing tiles		Free	15%
6905.90.00	kg	– Other		Free	15%
6906.00.00	kg	Ceramic pipes, conduits, guttering and pipe fittings.		Free	15%
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics .			
		– Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:			
6907.21.00	m ²	– – Of a water absorption coefficient by weight not exceeding 0.5%		Free	15%
6907.22.00	m ²	– – Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %		Free	15%
6907.23.00	m ²	– – Of a water absorption coefficient by weight exceeding 10%		Free	15%
6907.30.00	m ²	– Mosaic cubes and the like, other than those of subheading 6907.40		Free	15%
6907.40.00	m ²	– Finishing ceramics		Free	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:			
6909.11.00	kg	– – Of porcelain or china		Free	15%
6909.12.00	kg	– – Articles having a hardness equivalent to 9 or more on the Mohs scale		Free	15%
6909.19.00	kg	– – Other		Free	15%
6909.90.00	kg	– Other		Free	15%
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10.00	u	– Of porcelain or china		Free	15%
6910.90.00	u	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10.00	kg	– Tableware and kitchenware		Free	15%
6911.90.00	kg	– Other		Free	15%
6912.00.00	kg	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.		Free	15%
69.13		Statuettes and other ornamental ceramic articles.			
6913.10.00	kg	– Of porcelain or china		Free	15%
6913.90.00	kg	– Other		Free	15%
69.14		Other ceramic articles.			
6914.10.00	kg	– Of porcelain or china		Free	15%
6914.90.00	kg	– Other		Free	15%

* * *

Chapter 70

Glass and glassware

Notes:

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
 - (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
 - (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (i) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets; and
 - (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, infrared light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO₂) content not less than 60 % by weight; and
 - (b) Mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.
 Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Sub-Heading Notes:

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7001.00.00	kg	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.		Free	15%
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10.00	kg	– Balls		Free	15%
7002.20.00	kg	– Rods		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Tubes:			
7002.31.00	kg	– – Of fused quartz or other fused silica		Free	15%
7002.32.00	kg	– – 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		Free	15%
7002.39.00	kg	– – Other		Free	15%
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
		– Non-wired sheets:			
7003.12.00	m ²	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		Free	15%
7003.19.00	m ²	– – Other		Free	15%
7003.20.00	m ²	– Wired sheets		Free	15%
7003.30.00	m ²	– Profiles		Free	15%
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.20.00	m ²	– Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		Free	15%
7004.90.00	m ²	– Other glass		Free	15%
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7005.10.00	m ²	– Non-wired glass, having an absorbent, reflecting or non-reflecting layer		Free	15%
		– Other non-wired glass:			
7005.21.00	m ²	– – Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		Free	15%
7005.29.00	m ²	– – Other		Free	15%
7005.30.00	m ²	– Wired glass		Free	15%
7006.00.00	kg	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		Free	15%
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.			
		– Toughened (tempered) safety glass:			
7007.11.00	kg	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		Free	15%
7007.19.00	m ²	– – Other		Free	15%
		– Laminated safety glass:			
7007.21.00	kg	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		Free	15%
7007.29.00	m ²	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7008.00.00	kg	Multiple-walled insulating units of glass.		Free	15%
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10.00	kg	– Rear– view mirrors for vehicles		Free	15%
		– Other:			
7009.91.00	kg	– – Unframed		Free	15%
7009.92.00	kg	– – Framed		Free	15%
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10.00	kg	– Ampoules		Free	15%
7010.20.00	kg	– Stoppers, lids and other closures		Free	15%
7010.90.00	kg	– Other		Free	15%
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, electric lamps and light sources, cathode-ray tubes or the like.			
7011.10.00	kg	– For electric lighting		Free	15%
7011.20.00	kg	– For cathode– ray tubes		Free	15%
7011.90.00	kg	– Other		Free	15%
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)			
7013.10.00	kg	– Of glass– ceramics		Free	15%
		– Stemware drinking glasses, other than of glass– ceramics:			
7013.22.00	kg	– – Of lead crystal		Free	15%
7013.28.00	kg	– – Other		Free	15%
		– Other drinking glasses, other than of glass ceramics:			
7013.33.00	kg	– – Of lead crystal		Free	15%
7013.37.00	kg	– – Other		Free	15%
		– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass– ceramics:			
7013.41.00	kg	– – Of lead crystal		Free	15%
7013.42.00	kg	– – 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		Free	15%
7013.49.00	kg	– – Other		Free	15%
		– Other glassware:			
		– – Of lead crystal			
7013.91.10	kg	– – – Statuettes and other ornamental articles		Free	15%
7013.91.90	kg	– – – Other		Free	15%
7013.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
70.14		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.			
7014.00.10	kg	— — — Of a kind suitable for use in motor vehicles		Free	15%
7014.00.90	kg	— — — Other		Free	15%
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
7015.10.00	kg	— Glasses for corrective spectacles		Free	15%
7015.90.00	kg	— Other		Free	15%
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10.00	kg	— Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		Free	15%
7016.90.00	kg	— Other		Free	15%
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10.00	kg	— Of fused quartz or other fused silica		Free	15%
7017.20.00	kg	— 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		Free	15%
7017.90.00	kg	— Other		Free	15%
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
		— Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares			
7018.10.10	kg	— — — Imitation pearls		Free	15%
7018.10.90	kg	— — — Other		Free	15%
7018.20.00	kg	— Glass microspheres not exceeding 1 mm in diameter		Free	15%
7018.90.00	kg	— Other		Free	15%
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).			
		— Slivers, rovings, yarn and chopped strands and mats thereof:			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7019.11.00	kg	-- Chopped strands, of a length of not more than 50 mm		Free	15%
7019.12.00	kg	-- Rovings		Free	15%
7019.13.00	kg	-- Other yarn, slivers		Free	15%
7019.14.00	kg	-- Mechanically bonded mats		Free	15%
7019.15.00	kg	-- Chemically bonded mats		Free	15%
7019.19.00	kg	-- Other		Free	15%
		-- Mechanically bonded fabrics :			
7019.61.00	kg	-- Closed woven fabrics of rovings		Free	15%
7019.62.00	kg	-- Other closed fabrics of rovings		Free	15%
7019.63.00	kg	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated		Free	15%
7019.64.00	kg	-- Closed woven fabrics, plain weave, of yarns, coated or laminated		Free	15%
7019.65.00	kg	-- Open woven fabrics of a width not exceeding 30 cm		Free	15%
7019.66.00	kg	-- Open woven fabrics of a width not exceeding 30 cm		Free	15%
7019.69.00	kg	-- Other		Free	15%
		-- Chemically bonded fabrics :			
7019.71.00	kg	-- Veils (thin sheets)		Free	15%
7019.72.00	kg	-- Other closed fabrics		Free	15%
7019.73.00	kg	-- Other open fabrics		Free	15%
7019.80.00	kg	-- Glass wool and articles of glass wool		Free	15%
7019.90.00	kg	-- Other		Free	15%
7020.00.00	kg	Other articles of glass.		Free	15%

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

Chapter 71

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

Notes:

1. Subject to Notes 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Notes does not apply to such articles (*).
(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Notes 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Notes 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Notes 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
(C) The expression precious or semi-precious stones does not include any of the substances specified in Notes 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; and
- (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 Notes 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Notes 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression “articles of jewellery” means:

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

10. These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of pearl, ivory, natural or reconstituted amber, jet or coral.

11. For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

12. For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Notes 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Sub-Heading Notes:

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

2. Notwithstanding the provisions of Chapter Notes 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONEI.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONE					
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
		– Natural pearls			
7101.10.10	kg	– – Natural pearls from the oyster pinctada margaritifera		100% / PICTA Free	15%
7101.10.90	kg	– – Other		17.5% / PICTA Free	15%
		– Cultured pearls:			
		– – Unworked			
7101.21.10	kg	– – – Natural pearls from the oyster pinctada margaritifera		100% / PICTA Free	15%
7101.21.90	kg	– – – Other		17.50% / PICTA Free	15%
		– – Worked			
7101.22.10	kg	– – – Natural pearls from the oyster pinctada margaritifera		100% / PICTA Free	15%
7101.22.90	kg	– – – Other		17.50% / PICTA Free	15%
71.02		Diamonds, whether or not worked, but not mounted or set.			
7102.10.00	carat	– Unsorted		Free	15%
		– Industrial:			
7102.21.00	carat	– – Unworked or simply sawn, cleaved or bruted		Free	15%
7102.29.00	carat	– – Other		Free	15%
		– Non– industrial:			
7102.31.00	carat	– – Unworked or simply sawn, cleaved or bruted		Free	15%
7102.39.00	carat	– – Other		Free	15%
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 semiprecious stones, temporarily strung for convenience of transport.			
7103.10.00	kg	– Unworked or simply sawn or roughly shaped		Free	15%
		– Otherwise worked:			15%
7103.91.00	carat	– – Rubies, sapphires and emeralds		Free	15%
7103.99.00	carat	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.10.00	kg	– Piezo– electric quartz		Free	15%
		– Other, unworked or simply sawn or roughly shaped:			
7104.21.00	kg	– – Diamonds		Free	15%
7104.29.00	kg	– – Other		Free	15%
		– Other:			
7104.91.00	kg	– – Diamonds		Free	15%
7104.99.00	kg	– – Other		Free	15%
71.05		Dust and powder of natural or synthetic precious or semiprecious stones.			
7105.10.00	carat	– Of diamonds		Free	15%
7105.90.00	kg	– Other		Free	15%
		II.-PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.10.00	kg	– Powder		Free	15%
		– Other:			
7106.91.00	kg	– – Unwrought		Free	15%
7106.92.00	kg	– – Semi-manufactured		Free	15%
7107.00.00	kg	Base metals clad with silver, not further worked than semi-manufactured.		Free	15%
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
		– Non– monetary:			
7108.11.00	kg	– – Powder		Free	15%
7108.12.00	kg	– – Other unwrought forms		Free	15%
7108.13.00	kg	– – Other semi-manufactured forms		Free	15%
7108.20.00	kg	– Monetary		Free	15%
7109.00.00	kg	Base metals or silver, clad with gold, not further worked than semi-manufactured.		Free	15%
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.			
		– Platinum:			
7110.11.00	kg	– – Unwrought or in powder form		Free	15%
7110.19.00	kg	– – Other		Free	15%
		– Palladium:			
7110.21.00	kg	– – Unwrought or in powder form		Free	15%
7110.29.00	kg	– – Other		Free	15%
		– Rhodium:			
7110.31.00	kg	– – Unwrought or in powder form		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7110.39.00	kg	-- Other		Free	15%
		-- Iridium, osmium and ruthenium:			
7110.41.00	kg	-- Unwrought or in powder form		Free	15%
7110.49.00	kg	-- Other		Free	15%
7111.00.00	kg	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		Free	15%
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.			
7112.30.00	kg	-- Ash containing precious metal or precious metal compounds		Free	15%
		-- Other:			
7112.91.00	kg	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals		Free	15%
7112.92.00	kg	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals		Free	15%
7112.99.00	kg	-- Other		Free	15%
71.13		III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
		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:			
		-- Of silver, whether or not plated or clad with other precious metal			
		-- Inlaid with or incorporating pearls, precious or semi-precious stones			
7113.11.11	kg	---- Pearls from the oyster pinctada margaritifera		Free	15%
7113.11.12	kg	---- Of other natural or cultured pearls		Free	15%
7113.11.13	kg	---- Of imitation pearl		Free	15%
7113.11.19	kg	---- Other		Free	15%
7113.11.20	kg	---- Chain of precious metal		Free	15%
7113.11.90	kg	---- Other		Free	15%
		-- Of other precious metal, whether or not plated or clad with precious metal			
		-- Inlaid with or incorporating pearls, precious or semi-precious stones			
7113.19.11	kg	---- Pearls from the oyster pinctada margaritifera		Free	15%
7113.19.12	kg	---- Of other natural or cultured pearls		Free	15%
7113.19.13	kg	---- Of imitation pearl		Free	15%
7113.19.19	kg	---- Other		Free	15%
7113.19.20	kg	---- Chain of precious metal		Free	15%
7113.19.90	kg	---- Other		Free	15%
		-- Of base metal clad with precious metal			
		-- Inlaid with or incorporating pearls, precious or semi-precious stones			
7113.20.11	kg	---- Pearls from the oyster pinctada margaritifera		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7113.20.12	kg	--- Of other natural or cultured pearls		Free	15%
7113.20.13	kg	--- Of imitation pearl		Free	15%
7113.20.19	kg	--- Other		Free	15%
7113.20.20	kg	--- Chain of precious metal		Free	15%
7113.20.90	kg	-- Other		Free	15%
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
		-- Of silver, whether or not plated or clad with other precious metal			
		--- Incorporating pearls:			
7114.11.11	kg	----- Pearls from the oyster pinctada margaritifera		Free	15%
7114.11.12	kg	----- Of other natural or cultured pearls		Free	15%
7114.11.13	kg	----- Of imitation pearl		Free	15%
7114.11.19	kg	----- Other		Free	15%
7114.11.90	kg	--- Other		Free	15%
		-- Of other precious metal, whether or not plated or clad with precious metal			
		--- Incorporating pearls:			
7114.19.11	kg	----- Pearls from the oyster pinctada margaritifera		Free	15%
7114.19.12	kg	----- Of other natural or cultured pearls		Free	15%
7114.19.13	kg	----- Of imitation pearl		Free	15%
7114.19.19	kg	----- Other		Free	15%
7114.19.90	kg	--- Other		Free	15%
		-- Of base metal clad with precious metal			
		-- Incorporating pearls:			
7114.20.11	kg	--- Pearls from the oyster pinctada margaritifera		Free	15%
7114.20.12	kg	--- Of other natural or cultured pearls		Free	15%
7114.20.13	kg	--- Of imitation pearl		Free	15%
7114.20.19	kg	--- Other		Free	15%
7114.20.90	kg	--- Other		Free	15%
71.15		Other articles of precious metal or of metal clad with precious metal.			
		-- Catalysts in the form of wire cloth or grill, of platinum			
		-- Incorporating pearls:			
7115.10.11	kg	--- Pearls from the oyster pinctada margaritifera		Free	15%
7115.10.12	kg	--- Of other natural or cultured pearls		Free	15%
7115.10.13	kg	--- Of imitation pearl		Free	15%
7115.10.19	kg	--- Other		Free	15%
7115.10.90	kg	-- Other		Free	15%
		-- Other:			
		-- Chain of precious metal			
7115.90.11	kg	--- Incorporating pearls from the oyster pinctada margaritifera		Free	15%
7115.90.12	kg	--- Incorporating other natural or cultured pearls		Free	15%
7115.90.13	kg	--- Incorporating imitation pearl		Free	15%
7115.90.19	kg	--- Other		Free	15%
		-- Other			
7115.90.91	kg	--- Incorporating pearls from the oyster pinctada margaritifera		Free	15%
7115.90.92	kg	--- Incorporating other natural or cultured pearls		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7115.90.93	kg	--- Incorporating imitation pearl		Free	15%
7115.90.99	kg	--- Other		Free	15%
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). -- Of natural or cultured pearls: -- Pearls from the oyster pinctada margaritifera			
7116.10.11	kg	--- Pearls graded according to size, quality, shade, etc., and constituting article of natural or cultured pearls only (without other added components) ready for use as jewellery.		100% / PICTA Free	15%
7116.10.19	kg	--- Other		100% / PICTA Free	15%
		-- Other			
7116.10.91	kg	--- Pearls graded according to size, quality, shade, etc., and constituting article of natural or cultured pearls only (without other added components) ready for use as jewellery.		17.5% / PICTA Free	15%
7116.10.99	kg	--- Other		17.5% / PICTA Free	15%
7116.20.00	kg	-- Of precious or semi- precious stones (natural, synthetic or reconstructed		Free	15%
71.17		Imitation jewellery. -- Of base metal, whether or not plated with precious metal:			
7117.11.00	kg	-- Cuff-links and studs		Free	15%
		-- Other			
7117.19.10	kg	--- Articles incorporating imitation pearls		Free	15%
7117.90.00	kg	-- Other		Free	15%
71.18		Coin.			
7118.10.00	kg	-- Coin (other than gold coin), not being legal tender		Free	15%
7118.90.00	kg	-- Other		Free	15%

* * *

SECTION XV BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.
- In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

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

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Notes 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

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

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Notes 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

- (i) All metal waste and scrap;
- (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1mm.

9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

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

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

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

Chapter 72

Iron and steel

Notes:

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

(a) Pig iron

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

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

(b) Spiegeleisen

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

(c) Ferro-alloys

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

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

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

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

(f) Other alloy steel

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

- 0.3 % or more of aluminium;
- 0.0008 % or more of boron;
- 0.3 % or more of chromium;
- 0.3 % or more of cobalt;

- 0.4 % or more of copper;
- 0.4 % or more of lead;
- 1.65 % or more of manganese;
- 0.08 % or more of molybdenum;
- 0.3 % or more of nickel;
- 0.06 % or more of niobium;
- 0.6 % or more of silicon;
- 0.05 % or more of titanium;
- 0.3 % or more of tungsten (wolfram);
- 0.1 % or more of vanadium;
- 0.05 % or more of zirconium; and
- 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

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

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

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

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

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

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Sub-Heading 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; and
- more than 0.1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

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

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

(c) Silicon-electrical steel

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

(d) High speed steel

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

(e) Silico-manganese steel

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant Subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Notes 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 Notes 1 (c) must each exceed 10 % by weight.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
I.-PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10.00	kg	– Non-alloy pig iron containing by weight 0.5 % or less of phosphorus		Free	15%
7201.20.00	kg	– Non-alloy pig iron containing by weight more than 0.5 % of phosphorus		Free	15%
7201.50.00	kg	– Alloy pig iron; spiegeleisen		Free	15%
72.02		Ferro-alloys.			
		– Ferro– manganese:			
7202.11.00	kg	– – Containing by weight more than 2 % of carbon		Free	15%
7202.19.00	kg	– – Other		Free	15%
		– Ferro– silicon:			
7202.21.00	kg	– – Containing by weight more than 55 % of silicon		Free	15%
7202.29.00	kg	– – Other		Free	15%
7202.30.00	kg	– Ferro– silico-manganese		Free	15%
		– Ferro– chromium:			
7202.41.00	kg	– – Containing by weight more than 4 % of carbon		Free	15%
7202.49.00	kg	– – Other		Free	15%
7202.50.00	kg	– Ferro– silico-chromium		Free	15%
7202.60.00	kg	– Ferro– nickel		Free	15%
7202.70.00	kg	– Ferro– molybdenum		Free	15%
7202.80.00	kg	– Ferro– tungsten and ferro-silico-tungsten		Free	15%
		– Other:			
7202.91.00	kg	– – Ferro-titanium and ferro-silico-titanium		Free	15%
7202.92.00	kg	– – Ferro-vanadium		Free	15%
7202.93.00	kg	– – Ferro-niobium		Free	15%
7202.99.00	kg	– – Other		Free	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.			
7203.10.00	kg	– Ferrous products obtained by direct reduction of iron ore		Free	15%
7203.90.00	kg	– Other		Free	15%
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10.00	kg	– Waste and scrap of cast iron		Free	15%
		– Waste and scrap of alloy steel:			
7204.21.00	kg	– – Of stainless steel		Free	15%
7204.29.00	kg	– – Other		Free	15%
7204.30.00	kg	– Waste and scrap of tinned iron or steel		Free	15%
		– Other waste and scrap:			
7204.41.00	kg	– – Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		Free	15%
7204.49.00	kg	– – Other		Free	15%
7204.50.00	kg	– Remelting scrap ingots		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10.00	kg	– Granules		Free	15%
7205.21.00	kg	– Powders:			
		– – Of alloy steel		Free	15%
7205.29.00	kg	– – Other		Free	15%
72.06		II.-IRON AND NON-ALLOY STEEL Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
7206.10.00	kg	– Ingots		Free	15%
7206.90.00	kg	– Other		Free	15%
72.07		Semi-finished products of iron or non-alloy steel.			
		– Containing by weight less than 0.25 % of carbon:			
7207.11.00	kg	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness		Free	15%
7207.12.00	kg	– – Other, of rectangular (other than square) cross-section		Free	15%
7207.19.00	kg	– – Other		Free	15%
7207.20.00	kg	– Containing by weight 0.25 % or more of carbon		Free	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.			
7208.10.00	kg	– In coils, not further worked than hot-rolled, with patterns in relief		Free	15%
		– Other, in coils, not further worked than hot-rolled, pickled:			
7208.25.00	kg	– – Of a thickness of 4.75 mm or more		Free	15%
7208.26.00	kg	– – Of a thickness of 3 mm or more but less than 4.75 mm		Free	15%
7208.27.00	kg	– – Of a thickness of less than 3 mm		Free	15%
		– Other, in coils, not further worked than hot-rolled:			
7208.36.00	kg	– – Of a thickness exceeding 10 mm		Free	15%
7208.37.00	kg	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm		Free	15%
7208.38.00	kg	– – Of a thickness of 3 mm or more but less than 4.75 mm		Free	15%
7208.39.00	kg	– – Of a thickness of less than 3 mm		Free	15%
7208.40.00	kg	– Not in coils, not further worked than hot-rolled, with patterns in relief		Free	15%
		– Other, not in coils, not further worked than hot-rolled:			
7208.51.00	kg	– – Of a thickness exceeding 10 mm		Free	15%
7208.52.00	kg	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm		Free	15%
7208.53.00	kg	– – Of a thickness of 3 mm or more but less than 4.75 mm		Free	15%
7208.54.00	kg	– – Of a thickness of less than 3 mm		Free	15%
7208.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. – In coils, not further worked than cold- rolled (cold-reduced):			
7209.15.00	kg	– – Of a thickness of 3 mm or more		Free	15%
7209.16.00	kg	– – Of a thickness exceeding 1 mm but less than 3 mm		Free	15%
7209.17.00	kg	– – Of a thickness of 0.5 mm or more but not exceeding 1 mm		Free	15%
7209.18.00	kg	– – Of a thickness of less than 0.5 mm – Not in coils, not further worked than cold- rolled (cold- reduced):		Free	15%
7209.25.00	kg	– – Of a thickness of 3 mm or more		Free	15%
7209.26.00	kg	– – Of a thickness exceeding 1 mm but less than 3 mm		Free	15%
7209.27.00	kg	– – Of a thickness of 0.5 mm or more but not exceeding 1 mm		Free	15%
7209.28.00	kg	– – Of a thickness of less than 0.5 mm		Free	15%
7209.90.00	kg	– Other		Free	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:			
		– – Of a thickness of 0.5 mm or more			
7210.11.10	kg	– – – Roofing sheets		Free	15%
7210.11.90	kg	– – – Other		Free	15%
		– – Of a thickness of less than 0.5 mm			
7210.12.10	kg	– – – Roofing sheets		Free	15%
7210.12.90	kg	– – – Other		Free	15%
		– Plated or coated with lead, including terne- plate			
7210.20.10	kg	– – – Roofing sheets		Free	15%
7210.20.90	kg	– – – Other		Free	15%
		– Electrolytically plated or coated with zinc			
7210.30.10	kg	– – – Roofing sheets		Free	15%
7210.30.90	kg	– – – Other		Free	15%
		– Otherwise plated or coated with zinc:			
		– – Corrugated			
7210.41.10	kg	– – – Roofing sheets		Free	15%
7210.41.90	kg	– – – Other		Free	15%
		– – Other			
7210.49.10	kg	– – – Roofing sheets		Free	15%
7210.49.90	kg	– – – Other		Free	15%
		– Plated or coated with chromium oxides or with chromium and chromium oxides			
7210.50.10	kg	– – – Roofing sheets		Free	15%
7210.50.90	kg	– – – Other		Free	15%
		– Plated or coated with aluminium:			
		– – Plated or coated with aluminium-zinc alloys			
7210.61.10	kg	– – – Roofing sheets		Free	15%
7210.61.90	kg	– – – Other		Free	15%
		– – Other			
7210.69.10	kg	– – – Roofing sheets		Free	15%
7210.69.90	kg	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Painted, varnished or coated with plastics			
7210.70.10	kg	– – – Roofing sheets		Free	15%
7210.70.90	kg	– – – Other		Free	15%
		– Other			
7210.90.10	kg	– – – Roofing sheets		Free	15%
7210.90.90	kg	– – – Other		Free	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:			
7211.13.00	kg	– – 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		Free	15%
7211.14.00	kg	– – Other, of a thickness of 4.75 mm or more		Free	15%
7211.19.00	kg	– – Other		Free	15%
		– Not further worked than cold-rolled (cold-reduced):			
7211.23.00	kg	– – Containing by weight less than 0.25 % of carbon		Free	15%
7211.29.00	kg	– – Other		Free	15%
7211.90.00	kg	– Other		Free	15%
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
		– Plated or coated with tin			
7212.10.10	kg	– – Roofing sheets		Free	15%
7212.10.90	kg	– – Other		Free	15%
		– Electrolytically plated or coated with zinc			
7212.20.10	kg	– – Roofing sheets		Free	15%
7212.20.90	kg	– – Other		Free	15%
		– Otherwise plated or coated with zinc			
7212.30.10	kg	– – Roofing sheets		Free	15%
7212.30.90	kg	– – Other		Free	15%
		– Painted, varnished or coated with plastics			
7212.40.10	kg	– – Roofing sheets		Free	15%
7212.40.90	kg	– – Other		Free	15%
		– Otherwise plated or coated			
7212.50.10	kg	– – Roofing sheets		Free	15%
7212.50.90	kg	– – Other		Free	15%
		– Clad			
7212.60.10	kg	– – Roofing sheets		Free	15%
7212.60.90	kg	– – Other		Free	15%
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.10.00	kg	– Containing indentations, ribs, grooves or other deformations produced during the rolling process		Free	15%
7213.20.00	kg	– Other, of free-cutting steel		Free	15%
		– Other:			
7213.91.00	kg	– – Of circular cross-section measuring less than 14 mm in diameter		Free	15%
7213.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.10.00	kg	– Forged		Free	15%
7214.20.00	kg	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		Free	15%
7214.30.00	kg	– Other, of free-cutting steel		Free	15%
		– Other:			
7214.91.00	kg	– – Of rectangular (other than square) cross-section		Free	15%
7214.99.00	kg	– – Other		Free	15%
72.15		Other bars and rods of iron or non-alloy steel.			
7215.10.00	kg	– Of free-cutting steel, not further worked than cold-formed or cold finished		Free	15%
7215.50.00	kg	– Other, not further worked than cold-formed or cold-finished		Free	15%
7215.90.00	kg	– Other		Free	15%
72.16		Angles, shapes and sections of iron or non-alloy steel.			
7216.10.00	kg	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		Free	15%
		– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:			
7216.21.00	kg	– – L sections		Free	15%
7216.22.00	kg	– – T sections		Free	15%
		– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:			
7216.31.00	kg	– – U sections		Free	15%
7216.32.00	kg	– – I sections		Free	15%
7216.33.00	kg	– – H sections		Free	15%
7216.40.00	kg	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		Free	15%
7216.50.00	kg	– Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		Free	15%
		– Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.61.00	kg	– – Obtained from flat-rolled products		Free	15%
7216.69.00	kg	– – Other		Free	15%
		– Other:			
7216.91.00	kg	– – Cold-formed or cold-finished from flat-rolled		Free	15%
7216.99.00	kg	– – Other		Free	15%
72.17		Wire of iron or non-alloy steel.			
7217.10.00	kg	– Not plated or coated, whether or not polished		Free	15%
7217.20.00	kg	– Plated or coated with zinc		Free	15%
7217.30.00	kg	– Plated or coated with other base metals		Free	15%
7217.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
72.18		III.-STAINLESS STEEL Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10.00	kg	– Ingots and other primary forms		Free	15%
		– Other:			
7218.91.00	kg	– – Of rectangular (other than square) cross-section		Free	15%
7218.99.00	kg	– – Other		Free	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:			
7219.11.00	kg	– – Of a thickness exceeding 10 mm		Free	15%
7219.12.00	kg	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm		Free	15%
7219.13.00	kg	– – Of a thickness of 3 mm or more but less than 4.75 mm		Free	15%
7219.14.00	kg	– – Of a thickness of less than 3 mm		Free	15%
		– Not further worked than hot-rolled, not in coils:			
7219.21.00	kg	– – Of a thickness exceeding 10 mm		Free	15%
7219.22.00	kg	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm		Free	15%
7219.23.00	kg	– – Of a thickness of 3 mm or more but less than 4.75 mm		Free	15%
7219.24.00	kg	– – Of a thickness of less than 3 mm		Free	15%
		– Not further worked than cold-rolled (cold-reduced):			
7219.31.00	kg	– – Of a thickness of 4.75 mm or more		Free	15%
7219.32.00	kg	– – Of a thickness of 3 mm or more but less than 4.75 mm		Free	15%
7219.33.00	kg	– – Of a thickness exceeding 1 mm but less than 3 mm		Free	15%
7219.34.00	kg	– – Of a thickness of 0.5 mm or more but not exceeding 1 mm		Free	15%
7219.35.00	kg	– – Of a thickness of less than 0.5 mm		Free	15%
7219.90.00	kg	– Other		Free	15%
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.			
		– Not further worked than hot-rolled:			
7220.11.00	kg	– – Of a thickness of 4.75 mm or more		Free	15%
7220.12.00	kg	– – Of a thickness of less than 4.75 mm		Free	15%
7220.20.00	kg	– Not further worked than cold-rolled (cold-reduced)		Free	15%
7220.90.00	kg	– Other		Free	15%
7221.00.00	kg	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.		Free	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:			
7222.11.00	kg	– – Of circular cross-section		Free	15%
7222.19.00	kg	– – Other		Free	15%
7222.20.00	kg	– Bars and rods, not further worked than cold-formed or cold-finished		Free	15%
7222.30.00	kg	– Other bars and rods		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7222.40.00	kg	– Angles, shapes and sections		Free	15%
7223.00.00	kg	Wire of stainless steel.		Free	15%
72.24		IV.-OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
7224.10.00	kg	– Ingots and other primary forms		Free	15%
7224.90.00	kg	– Other		Free	15%
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
		– Of silicon– electrical steel:			
7225.11.00	kg	– – Grain-oriented		Free	15%
7225.19.00	kg	– – Other		Free	15%
7225.30.00	kg	– Other, not further worked than hot– rolled, in coils		Free	15%
7225.40.00	kg	– Other, not further worked than hot– rolled, not in coils		Free	15%
7225.50.00	kg	– Other, not further worked than cold– rolled (cold– reduced)		Free	15%
		– Other:			
7225.91.00	kg	– – Electrolytically plated or coated with zinc		Free	15%
7225.92.00	kg	– – Otherwise plated or coated with zinc		Free	15%
7225.99.00	kg	– – Other		Free	15%
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
		– Of silicon– electrical steel:			
7226.11.00	kg	– – Grain-oriented		Free	15%
7226.19.00	kg	– – Other		Free	15%
7226.20.00	kg	– Of high speed steel		Free	15%
		– Other:			
7226.91.00	kg	– – Not further worked than hot-rolled		Free	15%
7226.92.00	kg	– – Not further worked than cold-rolled (cold-reduced)		Free	15%
7226.99.00	kg	– – Other		Free	15%
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10.00	kg	– Of high speed steel		Free	15%
7227.20.00	kg	– Of silico-manganese steel		Free	15%
7227.90.00	kg	– Other		Free	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.			
7228.10.00	kg	– Bars and rods, of high speed steel		Free	15%
7228.20.00	kg	– Bars and rods, of silico-manganese steel		Free	15%
7228.30.00	kg	– Other bars and rods, not further worked than hot- rolled, hot-drawn or extruded		Free	15%
7228.40.00	kg	– Other bars and rods, not further worked than forged		Free	15%
7228.50.00	kg	– Other bars and rods, not further worked than cold- formed or cold– finished		Free	15%
7228.60.00	kg	– Other bars and rods		Free	15%
7228.70.00	kg	– Angles, shapes and sections		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7228.80.00	kg	– Hollow drill bars and rods		Free	15%
72.29		Wire of other alloy steel.			
7229.20.00	kg	– Of silico-manganese steel		Free	15%
7229.90.00	kg	– Other		Free	15%

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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 Notes 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 NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
7301.10.00	kg	– Sheet piling		Free	15%
7301.20.00	kg	– Angles, shapes and sections		Free	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.			
7302.10.00	kg	– Rails		Free	15%
7302.30.00	kg	– Switch blades, crossing frogs, point rods and other crossing pieces		Free	15%
7302.40.00	kg	– Fish-plates and sole plates		Free	15%
7302.90.00	kg	– Other		Free	15%
7303.00.00	kg	Tubes, pipes and hollow profiles, of cast iron.		Free	15%
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
		– Line pipe of a kind used for oil or gas pipelines:			
7304.11.00	kg	– – Of stainless steel		Free	15%
7304.19.00	kg	– – Other		Free	15%
		– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304.22.00	kg	– – Drill pipe of stainless steel		Free	15%
7304.23.00	kg	– – Other drill pipe		Free	15%
7304.24.00	kg	– – Other, of stainless steel		Free	15%
7304.29.00	kg	– – Other		Free	15%
		– Other, of circular cross– section, of iron or non-alloy steel:			
7304.31.00	kg	– – Cold-drawn or cold-rolled (cold-reduced)		Free	15%
7304.39.00	kg	– – Other		Free	15%
		– Other, of circular cross-section, of stainless steel:			
7304.41.00	kg	– – Cold-drawn or cold-rolled (cold-reduced)		Free	15%
7304.49.00	kg	– – Other		Free	15%
		– Other, of circular cross-section, of other alloy steel:			
7304.51.00	kg	– – Cold-drawn or cold-rolled (cold-reduced)		Free	15%
7304.59.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7304.90.00	kg	– Other		Free	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:			
7305.11.00	kg	– – Longitudinally submerged arc welded		Free	15%
7305.12.00	kg	– – Other, longitudinally welded		Free	15%
7305.19.00	kg	– – Other		Free	15%
7305.20.00	kg	– Casing of a kind used in drilling for oil or gas		Free	15%
		– Other, welded:			
7305.31.00	kg	– – Longitudinally welded		Free	15%
7305.39.00	kg	– – Other		Free	15%
7305.90.00	kg	– Other		Free	15%
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
		– Line pipe of a kind used for oil or gas pipelines:			
7306.11.00	kg	– – Welded, of stainless steel		Free	15%
7306.19.00	kg	– – Other		Free	15%
		– Casing and tubing of a kind used in drilling for oil or gas:			
7306.21.00	kg	– – Welded, of stainless steel		Free	15%
7306.29.00	kg	– – Other		Free	15%
7306.30.00	kg	– Other, welded, of circular cross– section, of iron or non– alloy steel		Free	15%
7306.40.00	kg	– Other, welded, of circular cross– section, of stainless steel		Free	15%
7306.50.00	kg	– Other, welded, of circular cross– section, of other alloy steel		Free	15%
		– Other, welded, of non– circular cross– section:			
7306.61.00	kg	– – Of square or rectangular cross-section		Free	15%
7306.69.00	kg	– – Of other non-circular cross-section		Free	15%
7306.90.00	kg	– Other		Free	15%
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
		– Cast fittings:			
7307.11.00	kg	– – Of non-malleable cast iron		Free	15%
7307.19.00	kg	– – Other		Free	15%
		– Other, of stainless steel:			
7307.21.00	kg	– – Flanges		Free	15%
7307.22.00	kg	– – Threaded elbows, bends and sleeves		Free	15%
7307.23.00	kg	– – Butt welding fittings		Free	15%
7307.29.00	kg	– – Other		Free	15%
		– Other:			
7307.91.00	kg	– – Flanges		Free	15%
7307.92.00	kg	– – Threaded elbows, bends and sleeves		Free	15%
7307.93.00	kg	– – Butt welding fittings		Free	15%
7307.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
7308.10.00	kg	– Bridges and bridge– sections		Free	15%
7308.20.00	kg	– Towers and lattice masts		Free	15%
		– Doors, windows and their frames and thresholds for doors			
7308.30.10	kg	– – Louvre type windows and their frames		Free	15%
7308.30.90	kg	– – Other		Free	15%
7308.40.00	kg	– Equipment for scaffolding, shuttering, propping or pitpropping		Free	15%
		– Other			
7308.90.10	kg	– – Large scale shelvings and rackings		Free	15%
7308.90.90	kg	– – Other		Free	15%
7309.00.00	kg	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.		Free	15%
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.			
7310.10.00	kg	– Of a capacity of 50 l or more		Free	15%
		– Of a capacity of less than 50 l:			
7310.21.00	kg	– – Cans which are to be closed by soldering or crimping		Free	15%
7310.29.00	kg	– – Other		Free	15%
7311.00.00	kg	Containers for compressed or liquefied gas, of iron or steel.		Free	15%
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10.00	kg	– Stranded wire, ropes and cables		Free	15%
7312.90.00	kg	– Other		Free	15%
7313.00.00	kg	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.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
		– Woven cloth:			
7314.12.00	kg	– – Endless bands for machinery, of stainless steel		Free	15%
7314.14.00	kg	– – Other woven cloth, of stainless steel		Free	15%
7314.19.00	kg	– – Other		Free	15%
7314.20.00	kg	– 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		Free	15%
		– Other grill, netting and fencing, welded at the intersection:			
7314.31.00	kg	– – Plated or coated with zinc		Free	15%
7314.39.00	kg	– – Other		Free	15%
		– Other cloth, grill, netting and fencing:			
		– – Plated or coated with zinc			
7314.41.10	kg	– – – Chicken mesh hexagonal wire netting		Free	15%
7314.41.90	kg	– – – Other		Free	15%
7314.42.00	kg	– – Coated with plastics		Free	15%
7314.49.00	kg	– – Other		Free	15%
7314.50.00	kg	– Expanded metal		Free	15%
73.15		Chain and parts thereof, of iron or steel.			
		– Articulated link chain and parts thereof:			
7315.11.00	kg	– – Roller chain		Free	15%
7315.12.00	kg	– – Other chain		Free	15%
7315.19.00	kg	– – Parts		Free	15%
7315.20.00	kg	– Skid chain		Free	15%
		– Other chain:			
7315.81.00	kg	– – Stud-link		Free	15%
7315.82.00	kg	– – Other, welded link		Free	15%
7315.89.00	kg	– – Other		Free	15%
7315.90.00	kg	– Other parts		Free	15%
7316.00.00	kg	Anchors, grapnels and parts thereof, of iron or steel.		Free	15%
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.00.10	kg	– Nails		Free	15%
7317.00.90	kg	– Other		Free	15%
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
		– Threaded articles:			
7318.11.00	kg	– – Coach screws		Free	15%
7318.12.00	kg	– – Other wood screws		Free	15%
7318.13.00	kg	– – Screw hooks and screw rings		Free	15%
7318.14.00	kg	– – Self-tapping screws		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7318.15.00	kg	-- Other screws and bolts, whether or not with their nuts or washers		Free	15%
7318.16.00	kg	-- Nuts		Free	15%
7318.19.00	kg	-- Other		Free	15%
		-- Non-threaded articles:			
7318.21.00	kg	-- Spring washers and other lock washers		Free	15%
7318.22.00	kg	-- Other washers		Free	15%
7318.23.00	kg	-- Rivets		Free	15%
7318.24.00	kg	-- Cotters and cotter-pins		Free	15%
7318.29.00	kg	-- Other		Free	15%
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
7319.40.00	kg	-- Safety pins and other pins		Free	15%
7319.90.00	kg	-- Other		Free	15%
73.20		Springs and leaves for springs, of iron or steel.			
7320.10.00	kg	-- Leaf-- springs and leaves therefor		Free	15%
7320.20.00	kg	-- Helical springs		Free	15%
7320.90.00	kg	-- Other		Free	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:			
7321.11.00	u	-- For gas fuel or for both gas and other fuels		Free	15%
		-- For liquid fuel			
7321.12.10	u	--- Multi wick kerosene stoves		Free	15%
7321.12.90	u	--- Other		Free	15%
		-- Other, including appliances for solid fuel			
7321.19.10	u	--- Parts for multi wick kerosene stoves		Free	15%
7321.19.90	u	--- Other		Free	15%
		-- Other appliances:			
7321.81.00	u	-- For gas fuel or for both gas and other fuels		Free	15%
7321.82.00	u	-- For liquid fuel		Free	15%
7321.89.00	u	-- Other, including appliances for solid fuel		Free	15%
7321.90.00	kg	-- Parts		Free	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.			
		-- Radiators and parts thereof:			
7322.11.00	kg	-- Of cast iron		Free	15%
7322.19.00	kg	-- Other		Free	15%
7322.90.00	kg	-- Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10.00	kg	– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		Free	15%
		– Other:			
7323.91.00	kg	– – Of cast iron, not enamelled		Free	15%
7323.92.00	kg	– – Of cast iron, enamelled		Free	15%
7323.93.00	kg	– – Of stainless steel		Free	15%
7323.94.00	kg	– – Of iron (other than cast iron) or steel, enamelled		Free	15%
7323.99.00	kg	– – Other		Free	15%
73.24		Sanitary ware and parts thereof, of iron or steel.			
7324.10.00	kg	– Sinks and wash basins, of stainless steel		Free	15%
		– Baths:			
7324.21.00	kg	– – Of cast iron, whether or not enamelled		Free	15%
7324.29.00	kg	– – Other		Free	15%
7324.90.00	kg	– Other, including parts		Free	15%
73.25		Other cast articles of iron or steel.			
7325.10.00	kg	– Of non– malleable cast iron		Free	15%
		– Other:			
7325.91.00	kg	– – Grinding balls and similar articles for mills		Free	15%
7325.99.00	kg	– – Other		Free	15%
73.26		Other articles of iron or steel.			
		– Forged or stamped, but not further worked:			
7326.11.00	kg	– – Grinding balls and similar articles for mills		Free	15%
7326.19.00	kg	– – Other		Free	15%
7326.20.00	kg	– Articles of iron or steel wire		Free	15%
7326.90.00	kg	– Other		Free	15%

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Chapter 74

Copper and articles thereof

Notes:

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

(a) Refined copper

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

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

TABLE-Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

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

(b) Copper alloys

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

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

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

Sub-Heading Notes

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

(a) Copper-zinc base alloys (brasses)

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

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

(b) Copper-tin base alloys (bronzes)

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

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

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

(d) Copper-nickel base alloys

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7401.00.00	kg	Copper mattes; cement copper (precipitated copper).		Free	15%
7402.00.00	kg	Unrefined copper; copper anodes for electrolytic refining.		Free	15%
74.03		Refined copper and copper alloys, unwrought.			
		– Refined copper:			
7403.11.00	kg	– – Cathodes and sections of cathodes		Free	15%
7403.12.00	kg	– – Wire-bars		Free	15%
7403.13.00	kg	– – Billets		Free	15%
7403.19.00	kg	– – Other		Free	15%
		– Copper alloys:			
7403.21.00	kg	– – Copper-zinc base alloys (brass)		Free	15%
7403.22.00	kg	– – Copper-tin base alloys (bronze)		Free	15%
7403.29.00	kg	– – Other copper alloys (other than master alloys of heading 74.05)		Free	15%
7404.00.00	kg	Copper waste and scrap.		Free	15%
7405.00.00	kg	Master alloys of copper.		Free	15%
74.06		Copper powders and flakes.			
7406.10.00	kg	– Powders of non-lamellar structure		Free	15%
7406.20.00	kg	– Powders of lamellar structure; flakes		Free	15%
74.07		Copper bars, rods and profiles.			
7407.10.00	kg	– Of refined copper		Free	15%
		– Of copper alloys:			
7407.21.00	kg	– – Of copper-zinc base alloys (brass)		Free	15%
7407.29.00	kg	– – Other		Free	15%
74.08		Copper wire.			
		– Of refined copper:			
7408.11.00	kg	– – Of which the maximum cross-sectional dimension exceeds 6 mm		Free	15%
7408.19.00	kg	– – Other		Free	15%
		– Of copper alloys:			
7408.21.00	kg	– – Of copper-zinc base alloys (brass)		Free	15%
7408.22.00	kg	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	15%
7408.29.00	kg	– – Other		Free	15%
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
		– Of refined copper:			
7409.11.00	kg	– – In coils		Free	15%
7409.19.00	kg	– – Other		Free	15%
		– Of copper-zinc base alloys (brass):			
7409.21.00	kg	– – In coils		Free	15%
7409.29.00	kg	– – Other		Free	15%
		– Of copper-tin base alloys (bronze):			
7409.31.00	kg	– – In coils		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7409.39.00	kg	-- Other		Free	15%
7409.40.00	kg	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	15%
7409.90.00	kg	-- Of other copper alloys		Free	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:			
7410.11.00	kg	-- Of refined copper		Free	15%
7410.12.00	kg	-- Of copper alloys		Free	15%
		-- Backed:			
7410.21.00	kg	-- Of refined copper		Free	15%
7410.22.00	kg	-- Of copper alloys		Free	15%
74.11		Copper tubes and pipes.			
7411.10.00	kg	-- Of refined copper		Free	15%
		-- Of copper alloys:			
7411.21.00	kg	-- Of copper-zinc base alloys (brass)		Free	15%
7411.22.00	kg	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	15%
7411.29.00	kg	-- Other		Free	15%
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
7412.10.00	kg	-- Of refined copper		Free	15%
7412.20.00	kg	-- Of copper alloys		Free	15%
7413.00.00	kg	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		Free	15%
74.15		Nails, tacks, drawing pins, staples (other than those of 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10.00	kg	-- Nails and tacks, drawing pins, staples and similar articles		Free	15%
		-- Other articles, not threaded:			
7415.21.00	kg	-- Washers (including spring washers)		Free	15%
7415.29.00	kg	-- Other		Free	15%
		-- Other threaded articles:			
7415.33.00	kg	-- Screws; bolts and nuts		Free	15%
7415.39.00	kg	-- Other		Free	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.			
7418.10.00	kg	-- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		Free	15%
7418.20.00	kg	-- Sanitary ware and parts thereof		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
74.19		Other articles of copper.			
7419.20.00	kg	– Cast, moulded, stamped or forged, but not further worked		Free	15%
7419.80.00	kg	– Other		Free	15%

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Chapter 75

Nickel and articles thereof

Sub-Heading 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 Notes 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10.00	kg	– Nickel mattes		Free	15%
7501.20.00	kg	– Nickel oxide sinters and other intermediate products of nickel metallurgy		Free	15%
75.02		Unwrought nickel.			
7502.10.00	kg	– Nickel, not alloyed		Free	15%
7502.20.00	kg	– Nickel alloys		Free	15%
7503.00.00	kg	Nickel waste and scrap.		Free	15%
7504.00.00	kg	Nickel powders and flakes.		Free	15%
75.05		Nickel bars, rods, profiles and wire.			
		– Bars, rods and profiles:			
7505.11.00	kg	– – Of nickel, not alloyed		Free	15%
7505.12.00	kg	– – Of nickel alloys		Free	15%
		– Wire:			
7505.21.00	kg	– – Of nickel, not alloyed		Free	15%
7505.22.00	kg	– – Of nickel alloys		Free	15%
75.06		Nickel plates, sheets, strip and foil.			
7506.10.00	kg	– Of nickel, not alloyed		Free	15%
7506.20.00	kg	– Of nickel alloys		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
		– Tubes and pipes:			
7507.11.00	kg	– – Of nickel, not alloyed		Free	15%
7507.12.00	kg	– – Of nickel alloys		Free	15%
7507.20.00	kg	– Tube or pipe fittings		Free	15%
75.08		Other articles of nickel.			
7508.10.00	kg	– Cloth, grill and netting, of nickel wire		Free	15%
		– Other			
7508.90.10	kg	– – Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Free	15%
7508.90.90	kg	– – Other		Free	15%

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Chapter 76

Aluminium and articles thereof

Sub-Heading 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 Notes 9 (c) to Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
76.01		Unwrought aluminium.			
7601.10.00	kg	– Aluminium, not alloyed		Free	15%
7601.20.00	kg	– Aluminium alloys		Free	15%
7602.00.00	kg	Aluminium waste and scrap.		Free	15%
76.03		Aluminium powders and flakes.			
7603.10.00	kg	– Powders of non-lamellar structure		Free	15%
7603.20.00	kg	– Powders of lamellar structure; flakes		Free	15%
76.04		Aluminium bars, rods and profiles.			
7604.10.00	kg	– Of aluminium, not alloyed		Free	15%
		– Of aluminium alloys:			
7604.21.00	kg	– – Hollow profiles		Free	15%
7604.29.00	kg	– – Other		Free	15%
76.05		Aluminium wire.			
		– Of aluminium, not alloyed:			
7605.11.00	kg	– – Of which the maximum cross-sectional dimension exceeds 7 mm		Free	15%
7605.19.00	kg	– – Other		Free	15%
		– Of aluminium alloys:			
7605.21.00	kg	– – Of which the maximum cross-sectional dimension exceeds 7 mm		Free	15%
7605.29.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
		– Rectangular (including square):			
7606.11.00	kg	– – Of aluminium, not alloyed		Free	15%
7606.12.00	kg	– – Of aluminium alloys		Free	15%
		– Other:			
7606.91.00	kg	– – Of aluminium, not alloyed		Free	15%
7606.92.00	kg	– – Of aluminium alloys		Free	15%
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
		– Not backed:			
7607.11.00	kg	– – Rolled but not further worked		Free	15%
7607.19.00	kg	– – Other		Free	15%
7607.20.00	kg	– Backed		Free	15%
76.08		Aluminium tubes and pipes.			
7608.10.00	kg	– Of aluminium, not alloyed		Free	15%
7608.20.00	kg	– Of aluminium alloys		Free	15%
7609.00.00	kg	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).		Free	15%
76.10		Aluminium structures (excluding prefabricated buildings of 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.			
		– Doors, windows and their frames and thresholds for doors			
7610.10.10	kg	– – – Louvre-type windows and their frames		Free	15%
7610.10.90	kg	– – – Other		Free	15%
7610.90.00	kg	– Other		Free	15%
7611.00.00	kg	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.		Free	15%
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			
7612.10.00	kg	– Collapsible tubular containers		Free	15%
7612.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
7613.00.00	kg	Aluminium containers for compressed or liquefied gas.		Free	15%
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
7614.10.00	kg	– With steel core		Free	15%
7614.90.00	kg	– Other		Free	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			
7615.10.10	kg	– – Articles of kitchenware including Bombay pots		Free	15%
7615.10.20	kg	– – Pot scourers and scouring or polishing pads, gloves and the like		Free	15%
7615.10.90	kg	– – Other		Free	15%
7615.20.00	kg	– Sanitary ware and parts thereof		Free	15%
76.16		Other articles of aluminium.			
7616.10.00	kg	– Nails, tacks, staples (other than those of Heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter– pins, washers and similar articles		Free	15%
		– Other:			
7616.91.00	kg	– – Cloth, grill, netting and fencing, of aluminium wire		Free	15%

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

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Chapter 78

Lead and articles thereof

Sub-heading Notes:

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

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
78.01		Unwrought lead.			
7801.10.00	kg	– Refined lead		Free	15%
		– Other:			
7801.91.00	kg	– – Containing by weight antimony as the principal other element		Free	15%
7801.99.00	kg	– – Other		Free	15%
7802.00.00	kg	Lead waste and scrap.		Free	15%
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.			
		– Plates, sheets, strip and foil:			
7804.11.00	kg	– – Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm		Free	15%
7804.19.00	kg	– – Other		Free	15%
7804.20.00	kg	– Powders and flakes		Free	15%
7806.00.00	kg	Other articles of lead.		Free	15%
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Chapter 79

Zinc and articles thereof

Sub-Heading Notes:

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 NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
79.01		Unwrought zinc.			
		– Zinc, not alloyed:			
7901.11.00	kg	– – Containing by weight 99.99 % or more of zinc		Free	15%
7901.12.00	kg	– – Containing by weight less than 99.99 % of zinc		Free	15%
7901.20.00	kg	– Zinc alloys		Free	15%
7902.00.00	kg	Zinc waste and scrap.		Free	15%
79.03		Zinc dust, powders and flakes.			
7903.10.00	kg	– Zinc dust		Free	15%
7903.90.00	kg	– Other		Free	15%
7904.00.00	kg	Zinc bars, rods, profiles and wire.		Free	15%
7905.00.00	kg	Zinc plates, sheets, strip and foil.		Free	15%
79.07		Other articles of zinc.			
7907.00.10	kg	– Gutters, roof capping, skylight frames and other fabricated building components		Free	15%
7907.00.90	kg	– Other		Free	15%

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Chapter 80

Tin and articles thereof

Sub-Heading Notes:

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

(a) Tin, not alloyed

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

TABLE-Other elements

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

(b) Tin alloys

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

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
80.01		Unwrought tin.			
8001.10.00	kg	– Tin, not alloyed		Free	15%
8001.20.00	kg	– Tin alloys		Free	15%
8002.00.00	kg	Tin waste and scrap.		Free	15%
8003.00.00	kg	Tin bars, rods, profiles and wire.		Free	15%
80.07		Other articles of tin.			
8007.00.10	kg	– – – Household articles and tableware of pewter		Free	15%
8007.00.90	kg	– – – Other		Free	15%

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Chapter 81
Other base metals; cermets; articles thereof

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
81.01		Tungsten (Wolfram) and articles thereof, including waste and scrap.			
8101.10.00	kg	– Powders		Free	15%
		– Other:			
8101.94.00	kg	– – Unwrought tungsten, including bars and rods obtained simply by sintering		Free	15%
8101.96.00	kg	– – Wire		Free	15%
8101.97.00	kg	– – Waste and scrap		Free	15%
8101.99.00	kg	– – Other		Free	15%
81.02		Molybdenum and articles thereof, including waste and scrap.			
8102.10.00	kg	– Powders		Free	15%
		– Other:			
8102.94.00	kg	– – Unwrought molybdenum, including bars and rods obtained simply by sintering		Free	15%
8102.95.00	kg	– – Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		Free	15%
8102.96.00	kg	– – Wire		Free	15%
8102.97.00	kg	– – Waste and scrap		Free	15%
8102.99.00	kg	– – Other		Free	15%
81.03		Tantalum and articles thereof, including waste and scrap.			
8103.20.00	kg	– Unwrought tantalum, including bars and rods obtained simply by sintering; powders		Free	15%
8103.30.00	kg	– Waste and scrap		Free	15%
		– Other :			
8103.91.00	kg	– – Crucibles		Free	15%
8103.99.00	kg	– – Other		Free	15%
81.04		Magnesium and articles thereof, including waste and scrap.			
		– Unwrought magnesium:			
8104.11.00	kg	– – Containing at least 99.8 % by weight of magnesium		Free	15%
8104.19.00	kg	– – Other		Free	15%
8104.20.00	kg	– Waste and scrap		Free	15%
8104.30.00	kg	– Rasps, turnings and granules, graded according to size; powders		Free	15%
		– Other			
8104.90.10	kg	– – Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium		Free	15%
8104.90.90	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.20.00	kg	– Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders		Free	15%
8105.30.00	kg	– Waste and scrap		Free	15%
8105.90.00	kg	– Other		Free	15%
81.06		Bismuth and articles thereof, including waste and scrap.			
8106.10.00	kg	– Containing more than 99.99 % of bismuth, by weight		Free	15%
8106.90.00	kg	– Other		Free	15%
81.08		Titanium and articles thereof, including waste and scrap.			
8108.20.00	kg	– Unwrought titanium; powders		Free	15%
8108.30.00	kg	– Waste and scrap		Free	15%
8108.90.00	kg	– Other		Free	15%
81.09		Zirconium and articles thereof, including waste and scrap.			
		– Unwrought zirconium; powders :			
8109.21.00	kg	– – Containing less than 1 part hafnium to 500 parts zirconium by weight		Free	15%
8109.29.00	kg	– – Other		Free	15%
		– Waste and scrap :			
8109.31.00	kg	– – Containing less than 1 part hafnium to 500 parts zirconium by weight		Free	15%
8109.39.00	kg	– – Other		Free	15%
		– Other			
8109.91.00	kg	– – Containing less than 1 part hafnium to 500 parts zirconium by weight		Free	15%
8109.99.00	kg	– – Other		Free	15%
81.10		Antimony and articles thereof, including waste and scrap.			
8110.10.00	kg	– Unwrought antimony; powders		Free	15%
8110.20.00	kg	– Waste and scrap		Free	15%
8110.90.00	kg	– Other		Free	15%
8111.00.00	kg	Manganese and articles thereof, including waste and scrap.		Free	15%
81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.			
		– Beryllium:			
8112.12.00	kg	– – Unwrought; powders		Free	15%
8112.13.00	kg	– – Waste and scrap		Free	15%
8112.19.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Chromium:			
8112.21.00	kg	– – Unwrought; powders		Free	15%
8112.22.00	kg	– – Waste and scrap		Free	15%
8112.29.00	kg	– – Other		Free	15%
		– Hafnium :			
8112.31.00	kg	– – Unwrought; waste and scrap; powders		Free	15%
8112.39.00	kg	– – Other		Free	15%
		– Rhenium :			
8112.41.00	kg	– – Unwrought; waste and scrap; powders		Free	15%
8112.49.00	kg	– – Other		Free	15%
		– Thallium:			
8112.51.00	kg	– – Unwrought; powders		Free	15%
8112.52.00	kg	– – Waste and scrap		Free	15%
8112.59.00	kg	– – Other		Free	15%
		– Cadmium :			
8112.61.00	kg	– – Waste and scrap		Free	15%
8112.69.00	kg	– – Other		Free	15%
		– Other:			
8112.92.00	kg	– – Unwrought; waste and scrap; powders		Free	15%
8112.99.00	kg	– – Other		Free	15%
8113.00.00	kg	Cermets and articles thereof, including waste and scrap.		Free	15%

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Chapter 82

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

Notes:

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal;
- (b) Metal carbides or cermets;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Notes 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
8201.10.00	kg	– Spades and shovels		Free	15%
8201.30.00	kg	– Mattocks, picks, hoes and rakes		Free	15%
8201.40.00	kg	– Axes, bill hooks and similar hewing tools		Free	15%
8201.50.00	kg	– Secateurs and similar one– handed pruners and shears (including poultry shears)		Free	15%
8201.60.00	kg	– Hedge shears, two– handed pruning shears and similar two– handed shears		Free	15%
8201.90.00	kg	– Other hand tools of a kind used in agriculture, horticulture or forestry		Free	15%
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10.00	kg	– Hand saws		Free	15%
8202.20.00	kg	– Band saw blades		Free	15%
		– Circular saw blades (including slitting or slotting saw blades):			
8202.31.00	kg	– – With working part of steel		Free	15%
8202.39.00	kg	– – Other, including parts		Free	15%
8202.40.00	kg	– Chain saw blades		Free	15%
		– Other saw blades:			
8202.91.00	kg	– – Straight saw blades, for working metal		Free	15%
8202.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10.00	kg	– Files, rasps and similar tools		Free	15%
8203.20.00	kg	– Pliers (including cutting pliers), pincers, tweezers and similar tools		Free	15%
8203.30.00	kg	– Metal cutting shears and similar tools		Free	15%
8203.40.00	kg	– Pipe-cutters, bolt croppers, perforating punches and similar tools		Free	15%
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
		– Hand-operated spanners and wrenches:			
8204.11.00	kg	– – Non-adjustable		Free	15%
8204.12.00	kg	– – Adjustable		Free	15%
8204.20.00	kg	– Interchangeable spanner sockets, with or without handles		Free	15%
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or waterjet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10.00	kg	– Drilling, threading or tapping tools		Free	15%
8205.20.00	kg	– Hammers and sledge hammers		Free	15%
8205.30.00	kg	– Planes, chisels, gouges and similar cutting tools for working wood		Free	15%
8205.40.00	kg	– Screwdrivers		Free	15%
		– Other hand tools (including glaziers' diamonds):			
8205.51.00	kg	– – Household tools		Free	15%
8205.59.00	kg	– – Other		Free	15%
8205.60.00	kg	– Blow lamps		Free	15%
8205.70.00	kg	– Vices, clamps and the like		Free	15%
8205.90.00	kg	– Other, including sets of articles of two or more of subheadings of this heading		Free	15%
8206.00.00	kg	Tools of two or more of headings 82.02 to 82.05, put up in sets for retail sale.		Free	15%
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
		– Rock drilling or earth boring tools:			
8207.13.00	kg	– – With working part of cermets		Free	15%
8207.19.00	kg	– – Other, including parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8207.20.00	kg	– Dies for drawing or extruding metal		Free	15%
8207.30.00	kg	– Tools for pressing, stamping or punching		Free	15%
8207.40.00	kg	– Tools for tapping or threading		Free	15%
8207.50.00	kg	– Tools for drilling, other than for rock drilling		Free	15%
8207.60.00	kg	– Tools for boring or broaching		Free	15%
8207.70.00	kg	– Tools for milling		Free	15%
8207.80.00	kg	– Tools for turning		Free	15%
8207.90.00	kg	– Other interchangeable tools		Free	15%
82.08		Knives and cutting blades, for machines or for mechanical appliances.			
8208.10.00	kg	– For metal working		Free	15%
8208.20.00	kg	– For wood working		Free	15%
8208.30.00	kg	– For kitchen appliances or for machines used by the food industry		Free	15%
8208.40.00	kg	– For agricultural, horticultural or forestry machines		Free	15%
8208.90.00	kg	– Other		Free	15%
8209.00.00	kg	Plates, sticks, tips and the like for tools, unmounted, of cermets.		Free	15%
8210.00.00	kg	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.		Free	15%
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.			
8211.10.00	u	– Sets of assorted articles – Other:		Free	15%
8211.91.00	u	– – Table knives having fixed blades		Free	15%
8211.92.00	u	– – Other knives having fixed blades		Free	15%
8211.93.00	u	– – Knives having other than fixed blades		Free	15%
8211.94.00	kg	– – Blades		Free	15%
8211.95.00	kg	– – Handles of base metal		Free	15%
82.12		Razors and razor blades (including razor blade blanks in strips).			
8212.10.00	u	– Razors		Free	15%
8212.20.00	u	– Safety razor blades, including razor blade blanks in strips		Free	15%
8212.90.00	kg	– Other parts		Free	15%
8213.00.00	kg	Scissors, tailors' shears and similar shears, and blades therefor.		Free	15%
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
8214.10.00	kg	– Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8214.20.00	kg	– Manicure or pedicure sets and instruments (including nail files)		Free	15%
8214.90.00	kg	– Other		Free	15%
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10.00	kg	– Sets of assorted articles containing at least one article plated with precious metal		Free	15%
8215.20.00	kg	– Other sets of assorted articles		Free	15%
		– Other:			
8215.91.00	kg	– – Plated with precious metal		Free	15%
8215.99.00	kg	– – Other		Free	15%

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Chapter 83

Miscellaneous articles of base metal

Notes:

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10.00	kg	– Padlocks		Free	15%
8301.20.00	kg	– Locks of a kind used for motor vehicles		Free	15%
8301.30.00	kg	– Locks of a kind used for furniture		Free	15%
8301.40.00	kg	– Other locks		Free	15%
8301.50.00	kg	– Clasps and frames with clasps, incorporating locks		Free	15%
8301.60.00	kg	– Parts		Free	15%
8301.70.00	kg	– Keys presented separately		Free	15%
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			
		– Hinges			
8302.10.10	kg	– – Butt hinges		Free	15%
8302.10.90	kg	– – Other		Free	15%
8302.20.00	kg	– Castors		Free	15%
8302.30.00	kg	– Other mountings, fittings and similar articles suitable for motor vehicles		Free	15%
		– Other mountings, fittings and similar articles:			
		– – Suitable for buildings			
8302.41.10	kg	– – – Barrel bolts		Free	15%
8302.41.90	kg	– – – Other		Free	15%
		– – Other, suitable for furniture			
8302.42.10	kg	– – – Barrel bolts		Free	15%
8302.42.90	kg	– – – Other		Free	15%
		– – Other			
8302.49.10	kg	– – – Barrel bolts		Free	15%
8302.49.90	kg	– – – Other		Free	15%
8302.50.00	kg	– Hat– racks, hat– pegs, brackets and similar fixtures		Free	15%
8302.60.00	kg	– Automatic door closers		Free	15%
8303.00.00	kg	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.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8304.00.00	kg	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.		Free	15%
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10.00	kg	– Fittings for loose– leaf binders or files		Free	15%
8305.20.00	kg	– Staples in strips		Free	15%
8305.90.00	kg	– Other, including parts		Free	15%
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10.00	kg	– Bells, gongs and the like – Statuettes and other ornaments:		Free	15%
8306.21.00	kg	– – Plated with precious metal		Free	15%
8306.29.00	kg	– – Other		Free	15%
8306.30.00	kg	– Photograph, picture or similar frames; mirrors		Free	15%
83.07		Flexible tubing of base metal, with or without fittings.			
8307.10.00	kg	– Of iron or steel		Free	15%
8307.90.00	kg	– Of other base metal		Free	15%
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10.00	kg	– Hooks, eyes and eyelets		Free	15%
8308.20.00	kg	– Tubular or bifurcated rivets		Free	15%
8308.90.00	kg	– Other, including parts		Free	15%
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
8309.10.00	kg	– Crown corks		Free	15%
8309.90.00	kg	– Other		Free	15%
8310.00.00	kg	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
8311.10.00	kg	– Coated electrodes of base metal, for electric arc– welding		Free	15%
8311.20.00	kg	– Cored wire of base metal, for electric arc– welding		Free	15%
8311.30.00	kg	– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame		Free	15%
8311.90.00	kg	– Other		Free	15%

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

Notes

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (Heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2. Subject to Notes 1 to this Section, Notes 1 to Chapter 84 and to Notes 1 to Chapter 85, parts of machines (not being parts of the articles of Heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same Heading (including a machine of Heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

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

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6. (A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:

- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
- (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.

(C) This Section does not cover municipal waste, as defined in Notes 4 to Chapter 38.

Chapter 84

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

Notes:

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
- (g) Radiators for the articles of Section XVII; or
- (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Notes 3 to Section XVI and subject to Notes 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

(A) Heading 84.19 does not, however, cover:

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

(B) Heading 84.22 does not cover:

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

(C) Heading 84.24 does not cover:

- (i) Ink-jet printing machines (heading 84.43); or
- (ii) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

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

5. For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of:

- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in Heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Notes 6 (C) above:

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

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

9. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

10. For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Notes 1 to Section XVI and Notes 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11. (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Notes and in Heading 84.86. However, for the purposes of this Notes and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purposes of this Notes and of Heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel.

The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Notes 1 to Section XVI and Notes 1 to Chapter 84, machines and apparatus answering to the description in Heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Sub-Heading Notes:

1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Notes 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10.00	kg	– Nuclear reactors		Free	15%
8401.20.00	kg	– Machinery and apparatus for isotopic separation, and parts thereof		Free	15%
8401.30.00	kg	– Fuel elements (cartridges), non-irradiated		Free	15%
8401.40.00	kg	– Parts of nuclear reactors		Free	15%
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers.			
		– Steam or other vapour generating boilers:			
8402.11.00	kg	– – Watertube boilers with a steam production exceeding 45 t per hour		Free	15%
8402.12.00	kg	– – Watertube boilers with a steam production not exceeding 45 t per hour		Free	15%
		– – Other vapour generating boilers, including hybrid			
8402.19.10	kg	– – Wood fired boilers		Free	15%
8402.19.90	kg	– – Other		Free	15%
8402.20.00	kg	– Super- heated water boilers		Free	15%
		– Parts:			
8402.90.10	kg	– – Suitable for use with wood fired boilers		Free	15%
8402.90.90	kg	– – Other		Free	15%
84.03		Central heating boilers other than those of heading			
8403.10.00	u	– Boilers		Free	15%
8403.90.00	kg	– Parts		Free	15%
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10.00	kg	– Auxiliary plant for use with boilers of heading 84.02 or 84.03		Free	15%
8404.20.00	kg	– Condensers for steam or other vapour power units		Free	15%
8404.90.00	kg	– Parts		Free	15%
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
8405.10.00	kg	– 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		Free	15%
8405.90.00	kg	– Parts		Free	15%
84.06		Steam turbines and other vapour turbines.			
8406.10.00	u	– Turbines for marine propulsion		Free	15%
		– Other turbines:			
8406.81.00	u	– – Of an output exceeding 40 MW		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8406.82.00	u	– – Of an output not exceeding 40 MW		Free	15%
8406.90.00	kg	– Parts		Free	15%
84.07		Spark– ignition reciprocating or rotary internal combustion piston engines.			
8407.10.00	u	– Aircraft engines		Free	15%
		– Marine propulsion engines:			
8407.21.00	u	– – Outboard motors		Free	15%
8407.29.00	u	– – Other		Free	15%
		– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31.00	u	– – Of a cylinder capacity not exceeding 50 cc		Free	15%
8407.32.00	u	– – Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		Free	15%
8407.33.00	u	– – Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc		Free	15%
8407.34.00	u	– – Of a cylinder capacity exceeding 1,000 cc		Free	15%
8407.90.00	u	– Other engines		Free	15%
84.08		Compression– ignition internal combustion piston engines (diesel or semi– diesel engines).			
8408.10.00	u	– Marine propulsion engines		Free	15%
8408.20.00	u	– Engines of a kind used for the propulsion of vehicles of Chapter 87		Free	15%
8408.90.00	u	– Other engines		Free	15%
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
8409.10.00	kg	– For aircraft engines		Free	15%
		– Other:			
8409.91.00	kg	– – Suitable for use solely or principally with spark-ignition internal combustion piston engines		Free	15%
8409.99.00	kg	– – Other		Free	15%
84.10		Hydraulic turbines, water wheels, and regulators therefor.			
		– Hydraulic turbines and water wheels:			
8410.11.00	u	– – Of a power not exceeding 1,000 kW		Free	15%
8410.12.00	u	– – Of a power exceeding 1,000 kW but not exceeding 10,000 kW		Free	15%
8410.13.00	u	– – Of a power exceeding 10,000 kW		Free	15%
8410.90.00	kg	– Parts, including regulators		Free	15%
84.11		Turbo– jets, turbo– propellers and other gas turbines.			
		– Turbo-jets:			
8411.11.00	u	– – Of a thrust not exceeding 25 kN		Free	15%
8411.12.00	u	– – Of a thrust exceeding 25 kN		Free	15%
		– Turbo-propellers:			
8411.21.00	u	– – Of a power not exceeding 1,100 kW		Free	15%
8411.22.00	u	– – Of a power exceeding 1,100 kW		Free	15%
		– Other gas turbines:			
8411.81.00	u	– – Of a power not exceeding 5,000 kW		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8411.82.00	u	– – Of a power exceeding 5,000 kW		Free	15%
		– Parts:			
8411.91.00	kg	– – Of turbo-jets or turbo-propellers		Free	15%
8411.99.00	kg	– – Other		Free	15%
84.12		Other engines and motors.			
8412.10.00	u	– Reaction engines other than turbo-jets		Free	15%
		– Hydraulic power engines and motors:			
8412.21.00	u	– – Linear acting (cylinders)		Free	15%
8412.29.00	u	– – Other		Free	15%
		– Pneumatic power engines and motors:			
8412.31.00	u	– – Linear acting (cylinders)		Free	15%
8412.39.00	u	– – Other		Free	15%
8412.80.00	u	– Other		Free	15%
8412.90.00	kg	– Parts		Free	15%
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
		– Pumps fitted or designed to be fitted with a measuring device:			
8413.11.00	u	– – Pumps for dispensing fuel or lubricants, of the type used in filling– stations or in garages		Free	15%
8413.19.00	u	– – Other		Free	15%
8413.20.00	u	– Hand pumps, other than those of subheading 8413.11 or 8413.19		Free	15%
8413.30.00	u	– Fuel, lubricating or cooling medium pumps for internal combustion piston engines		Free	15%
8413.40.00	u	– Concrete pumps		Free	15%
8413.50.00	u	– Other reciprocating positive displacement pumps		Free	15%
8413.60.00	u	– Other rotary positive displacement pumps		Free	15%
8413.70.00	u	– Other centrifugal pumps		Free	15%
		– Other pumps; liquid elevators:			
8413.81.00	u	– – Pumps		Free	15%
8413.82.00	u	– – Liquid elevators		Free	15%
		– Parts:			
8413.91.00	kg	– – Of pumps		Free	15%
8413.92.00	kg	– – Of liquid elevators		Free	15%
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas– tight biological safety cabinets, whether or not fitted with filters.			
8414.10.00	u	– Vacuum pumps		Free	15%
8414.20.00	u	– Hand or foot-operated air pumps		Free	15%
8414.30.00	u	– Compressors of a kind used in refrigerating		Free	15%
8414.40.00	u	– Air compressors mounted on a wheeled chassis for towing		Free	15%
		– Fans:			
8414.51.00	u	– – Table, floor, wall, window, ceiling or roof fans, with a self- contained electric motor of an output not exceeding 125 W		Free	15%
8414.59.00	u	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8414.60.00	u	– Hoods having a maximum horizontal side not exceeding 120 cm		Free	15%
8414.70.00	u	– Gas-tight biological safety cabinets		Free	15%
8414.80.00	u	– Other		Free	15%
8414.90.00	kg	– Parts		Free	15%
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10.00	u	– Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”		Free	15%
8415.20.00	u	– Of a kind used for persons, in motor vehicles		Free	15%
		– Other:			
8415.81.00	u	– – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)		Free	15%
8415.82.00	u	– – Other, incorporating a refrigerating unit		Free	15%
8415.83.00	u	– – Not incorporating a refrigerating unit		Free	15%
8415.90.00	kg	– Parts		Free	15%
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
8416.10.00	kg	– Furnace burners for liquid fuel		Free	15%
8416.20.00	kg	– Other furnace burners, including combination burners		Free	15%
8416.30.00	kg	– Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		Free	15%
8416.90.00	kg	– Parts		Free	15%
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non– electric.			
8417.10.00	u	– Furnaces and ovens for the roasting, melting or other heat– treatment of ores, pyrites or of metals		Free	15%
8417.20.00	u	– Bakery ovens, including biscuit ovens		Free	15%
8417.80.00	u	– Other		Free	15%
8417.90.00	kg	– Parts		Free	15%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
8418.10.00	u	– Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof		Free	15%
		– Refrigerators, household type:			
8418.21.00	u	– – Compression-type		Free	15%
		– – Other			
8418.29.10	u	– – – Electrically operated		Free	15%
8418.29.90	u	– – – Other		Free	15%
8418.30.00	u	– Freezers of the chest type, not exceeding 800 l capacity		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8418.40.00	u	– Freezers of the upright type, not exceeding 900 l capacity – Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment		Free	15%
8418.50.10	u	– – – Dispensers of a kind suitable for use in hotels, restaurants and the like		Free	15%
8418.50.90	u	– – – Other		Free	15%
8418.61.00	u	– Other refrigerating or freezing equipment; heat pumps other than air conditioning machines of heading 84.15 – – Other		Free	15%
8418.69.10	kg	– – – Condensing unit, self-contained comprising a compressor, condenser and pump for use with air conditioning units		Free	15%
8418.69.90	kg	– – – Other		Free	15%
8418.91.00	kg	– Parts: – Furniture designed to receive refrigerating or freezing equipment – – Other		Free	15%
8418.99.10	kg	– – – Coolroom freezer panels		Free	15%
8418.99.90	kg	– – – Other		Free	15%
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
		– Instantaneous or storage water heaters, non-electric:			
8419.11.00	u	– – Instantaneous gas water heaters		Free	15%
8419.12.00	u	– – Solar water heaters		Free	15%
8419.19.00	u	– – Other		Free	15%
8419.20.00	u	– Medical, surgical or laboratory sterilisers		Free	15%
		– Dryers:			
8419.33.00	u	– – Lyophilisation apparatus, freeze drying units and spray dryers		Free	15%
8419.34.00	u	– – Other, for agricultural products		Free	15%
8419.35.00	u	– – Other, for wood, paper pulp, paper or paperboard		Free	15%
8419.39.00	u	– – Other		Free	15%
8419.40.00	u	– Distilling or rectifying plant		Free	15%
8419.50.00	u	– Heat exchange units		Free	15%
8419.60.00	u	– Machinery for liquefying air or other gases – Other machinery, plant and equipment:		Free	15%
8419.81.00	u	– – For making hot drinks or for cooking or heating food		Free	15%
8419.89.00	u	– – Other		Free	15%
8419.90.00	kg	– Parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10.00	u	– Calendering or other rolling machines		Free	15%
		– Parts:			
8420.91.00	kg	– – Cylinders		Free	15%
8420.99.00	kg	– – Other		Free	15%
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		– Centrifuges, including centrifugal dryers:			
8421.11.00	u	– – Cream separators		Free	15%
8421.12.00	u	– – Clothes-dryers		Free	15%
		– – Other			
8421.19.10	u	– – – Centrifugal clarifiers for milk		Free	15%
8421.19.20	u	– – – Centrifuges for extracting honey		Free	15%
8421.19.90	u	– – – Other		Free	15%
		– Filtering or purifying machinery and apparatus for			
8421.21.00	u	– – For filtering or purifying water		Free	15%
8421.22.00	u	– – For filtering or purifying beverages other than water		Free	15%
8421.23.00	u	– – Oil or petrol– filters for internal combustion engines		Free	15%
8421.29.00	u	– – Other		Free	15%
		– Filtering or purifying machinery and apparatus for gases:			
8421.31.00	u	– – Intake air filters for internal combustion engines		Free	15%
8421.32.00	u	– – Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines		Free	15%
		– – Other			
8421.39.00	u	– – Other		Free	15%
		– Parts:			
8421.91.00	kg	– – Of centrifuges, including centrifugal dryers		Free	15%
8421.99.00	kg	– – Other		Free	15%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat– shrink wrapping machinery); machinery for aerating beverages.			
		– Dish washing machines:			
8422.11.00	u	– – Of the household type		Free	15%
8422.19.00	u	– – Other		Free	15%
8422.20.00	u	– Machinery for cleaning or drying bottles or other containers		Free	15%
8422.30.00	u	– 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		Free	15%
8422.40.00	u	– Other packing or wrapping machinery (including heat– shrink wrapping machinery)		Free	15%
8422.90.00	kg	– Parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10.00	u	– Personal weighing machines, including baby scales; household scales		Free	15%
8423.20.00	u	– Scales for continuous weighing of goods on		Free	15%
8423.30.00	u	– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		Free	15%
		– Other weighing machinery:			
8423.81.00	u	– – Having a maximum weighing capacity not exceeding 30 kg		Free	15%
8423.82.00	u	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		Free	15%
		– – Other			
8423.89.10	u	– – – Portable or mobile platform type scales		Free	15%
8423.89.90	u	– – – Other		Free	15%
8423.90.00	kg	– Weighing machine weights of all kinds; parts of weighing machinery		Free	15%
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10.00	u	– Fire extinguishers, whether or not charged		Free	15%
8424.20.00	u	– Spray guns and similar appliances		Free	15%
8424.30.00	u	– Steam or sand blasting machines and similar jet projecting machines		Free	15%
		– Agricultural or horticultural sprayers:			
8424.41.00	u	– – Portable sprayers		Free	15%
8424.49.00	u	– – Other		Free	15%
		– Other appliances:			
8424.82.00	u	– – Agricultural or horticultural		Free	15%
8424.89.00	u	– – Other		Free	15%
8424.90.00	kg	– Parts		Free	15%
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
		– Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:			
8425.11.00	u	– – Powered by electric motor		Free	15%
8425.19.00	u	– – Other		Free	15%
		– Winches; capstans:			
8425.31.00	u	– – Powered by electric motor		Free	15%
8425.39.00	u	– – Other		Free	15%
		– Jacks; hoists of a kind used for raising vehicles:			
8425.41.00	u	– – Built-in jacking systems of a type used in garages		Free	15%
8425.42.00	u	– – Other jacks and hoists, hydraulic		Free	15%
8425.49.00	u	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
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:			
		– – Overhead travelling cranes on fixed support:			
8426.11.10	u	– – – New		Free	15%
8426.11.20	u	– – – Used or reconditioned		Free	15%
		– – Mobile lifting frames on tyres and straddle carriers:			
8426.12.10	u	– – – New		Free	15%
8426.12.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8426.19.10	u	– – – New		Free	15%
8426.19.20	u	– – – Used or reconditioned		Free	15%
		– Tower cranes:			
8426.20.10	u	– – – New		Free	15%
8426.20.20	u	– – – Used or reconditioned		Free	15%
		– Portal or pedestal jib cranes:			
8426.30.10	u	– – – New		Free	15%
8426.30.20	u	– – – Used or reconditioned		Free	15%
		– Other machinery, self- propelled:			
		– – On tyres:			
8426.41.10	u	– – – New		Free	15%
8426.41.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8426.49.10	u	– – – New		Free	15%
8426.49.20	u	– – – Used or reconditioned		Free	15%
		– Other machinery:			
		– – Designed for mounting on road vehicles:			
8426.91.10	u	– – – New		Free	15%
8426.91.20	u	– – – Used or reconditioned		Free	15%
		– – Other			
8426.99.10	u	– – – New		Free	15%
8426.99.20	u	– – – Used or reconditioned		Free	15%
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
		– Self-propelled trucks powered by an electric motor:			
8427.10.10	u	– – New		Free	15%
8427.10.20	u	– – Used or reconditioned		Free	15%
		– Other self-propelled trucks:			
8427.20.10	u	– – New		Free	15%
8427.20.20	u	– – Used or reconditioned		Free	15%
		– Other trucks			
8427.90.10	u	– – New		Free	15%
8427.90.20	u	– – Used or reconditioned		Free	15%
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.10.00	u	– Lifts and skip hoists		Free	15%
8428.20.00	u	– Pneumatic elevators and conveyors		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other continuous-action elevators and conveyors, for goods or materials:			
8428.31.00	u	– – Specially designed for underground use		Free	15%
8428.32.00	u	– – Other, bucket type		Free	15%
8428.33.00	u	– – Other, belt type		Free	15%
8428.39.00	u	– – Other		Free	15%
8428.40.00	u	– Escalators and moving walkways		Free	15%
8428.60.00	u	– Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		Free	15%
8428.70.00	u	– Industrial robots		Free	15%
8428.90.00	u	– Other machinery		Free	15%
84.29		Self– propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
		– Bulldozers and angledozers:			
		– – Track laying:			
8429.11.10	u	– – – New		Free	15%
8429.11.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8429.19.10	u	– – – New		Free	15%
8429.19.20	u	– – – Used or reconditioned		Free	15%
		– Graders and levellers:			
8429.20.10	u	– – New		Free	15%
8429.20.20	u	– – Used or reconditioned		Free	15%
		– Scrapers:			
8429.30.10	u	– – New		Free	15%
8429.30.20	u	– – Used or reconditioned		Free	15%
		– Tamping machines and road rollers:			
8429.40.10	u	– – New		Free	15%
8429.40.20	u	– – Used or reconditioned		Free	15%
		– Mechanical shovels, excavators and shovel loaders:			
		– – Front– end shovel loaders:			
8429.51.10	u	– – – New		Free	15%
8429.51.20	u	– – – Used or reconditioned		Free	15%
		– – Machinery with a 360° revolving superstructure:			
8429.52.10	u	– – – New		Free	15%
8429.52.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8429.59.10	u	– – – New		Free	15%
8429.59.20	u	– – – Used or reconditioned		Free	15%
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.			
		– Pile-drivers and pile-extractors:			
8430.10.10	u	– – New		Free	15%
8430.10.20	u	– – Used or reconditioned		Free	15%
		– Snow-ploughs and snow-blowers:			
8430.20.10	u	– – New		Free	15%
8430.20.20	u	– – Used or reconditioned		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Coal or rock cutters and tunnelling machinery:			
		– – Self-propelled:			
8430.31.10	u	– – – New		Free	15%
8430.31.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8430.39.10	u	– – – New		Free	15%
8430.39.20	u	– – – Used or reconditioned		Free	15%
		– Other boring or sinking machinery:			
		– – Self-propelled:			
8430.41.10	u	– – – New		Free	15%
8430.41.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8430.49.10	u	– – – New		Free	15%
8430.49.20	u	– – – Used or reconditioned		Free	15%
		– Other machinery, self-propelled:			
8430.50.10	u	– – New		Free	15%
8430.50.20	u	– – Used or reconditioned		Free	15%
		– Other machinery, not self-propelled:			
		– – Tamping or compacting machinery:			
8430.61.10	u	– – – New		Free	15%
8430.61.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8430.69.10	u	– – – New		Free	15%
8430.69.20	u	– – – Used or reconditioned		Free	15%
84.31		Parts suitable for use solely or principally with the machinery of heading 84.25 to 84.30.			
8431.10.00	kg	– Of machinery of heading 84.25			
8431.20.00	kg	– Of machinery of heading 84.27		Free	15%
		– Of machinery of heading 84.28:			
8431.31.00	kg	– – Of lifts, skip hoists or escalators		Free	15%
8431.39.00	kg	– – Other		Free	15%
		– Of machinery of heading 84.26, 84.29 or 84.30:			
8431.41.00	kg	– – Buckets, shovels, grabs and grips		Free	15%
8431.42.00	kg	– – Bulldozer or angledozer blades		Free	15%
8431.43.00	kg	– – Parts for boring or sinking machinery of subheading 8430.41 or 8430.49		Free	15%
8431.49.00	kg	– – Other		Free	15%
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10.00	u	– Ploughs		Free	15%
		– Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21.00	u	– – Disc harrows		Free	15%
8432.29.00	u	– – Other		Free	15%
		– Seeders, planters and transplanters:			
8432.31.00	u	– – No-till direct seeders, planters and transplanters		Free	15%
8432.39.00	u	– – Other		Free	15%
		– Manure spreaders and fertiliser distributors:			
8432.41.00	u	– – Manure spreaders		Free	15%
8432.42.00	u	– – Fertiliser distributors		Free	15%
8432.80.00	u	– Other machinery		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8432.90.00	kg	– Parts		Free	15%
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
		– Mowers for lawns, parks or sports-grounds:			
8433.11.00	u	– – Powered, with the cutting device rotating in a horizontal plane		Free	15%
		– – Other:			
8433.19.10	u	– – – Other lawn mowers, powered		Free	15%
8433.19.19	u	– – – Other		Free	15%
8433.20.00	u	– Other mowers, including cutter bars for tractor mounting		Free	15%
8433.30.00	u	– Other haymaking machinery		Free	15%
8433.40.00	u	– Straw or fodder balers, including pick-up balers		Free	15%
		– Other harvesting machinery; threshing machinery:			
8433.51.00	u	– – Combine harvester-threshers		Free	15%
8433.52.00	u	– – Other threshing machinery		Free	15%
8433.53.00	u	– – Root or tuber harvesting machines		Free	15%
8433.59.00	u	– – Other		Free	15%
8433.60.00	u	– Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		Free	15%
8433.90.00	kg	– Parts		Free	15%
84.34		Milking machines and dairy machinery.			
8434.10.00	u	– Milking machines		Free	15%
8434.20.00	u	– Dairy machinery		Free	15%
8434.90.00	kg	– Parts		Free	15%
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10.00	u	– Machinery		Free	15%
8435.90.00	kg	– Parts		Free	15%
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10.00	u	– Machinery for preparing animal feeding stuffs		Free	15%
		– Poultry-keeping machinery; poultry incubators and brooders:			
8436.21.00	u	– – Poultry incubators and brooders		Free	15%
8436.29.00	u	– – Other		Free	15%
8436.80.00	u	– Other machinery		Free	15%
		– Parts:			
8436.91.00	kg	– – Of poultry-keeping machinery or poultry incubators and brooders		Free	15%
8436.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10.00	u	– Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		Free	15%
8437.80.00	u	– Other machinery		Free	15%
8437.90.00	kg	– Parts		Free	15%
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.			
8438.10.00	u	– Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		Free	15%
8438.20.00	u	– Machinery for the manufacture of confectionery, cocoa or chocolate		Free	15%
8438.30.00	u	– Machinery for sugar manufacture		Free	15%
8438.40.00	u	– Brewery machinery		Free	15%
8438.50.00	u	– Machinery for the preparation of meat or poultry		Free	15%
8438.60.00	u	– Machinery for the preparation of fruits, nuts or vegetables		Free	15%
8438.80.00	u	– Other machinery		Free	15%
8438.90.00	kg	– Parts		Free	15%
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10.00	u	– Machinery for making pulp of fibrous cellulosic		Free	15%
8439.20.00	u	– Machinery for making paper or paperboard		Free	15%
8439.30.00	u	– Machinery for finishing paper or paperboard		Free	15%
		– Parts:			
8439.91.00	kg	– – Of machinery for making pulp of fibrous cellulosic material		Free	15%
8439.99.00	kg	– – Other		Free	15%
84.40		Book– binding machinery, including book– sewing machines.			
8440.10.00	u	– Machinery		Free	15%
8440.90.00	kg	– Parts		Free	15%
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10.00	u	– Cutting machines		Free	15%
8441.20.00	u	– Machines for making bags, sacks or envelopes		Free	15%
8441.30.00	u	– Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		Free	15%
8441.40.00	u	– Machines for moulding articles in paper pulp, paper or paperboard		Free	15%
8441.80.00	u	– Other machinery		Free	15%
8441.90.00	kg	– Parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.30.00	u	– Machinery, apparatus and equipment		Free	15%
8442.40.00	kg	– Parts of the foregoing machinery, apparatus or equipment		Free	15%
8442.50.00	kg	– Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		Free	15%
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			
		– Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:			
8443.11.00	u	– – Offset printing machinery, reel-fed		Free	15%
8443.12.00	u	– – Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)		Free	15%
8443.13.00	u	– – Other offset printing machinery		Free	15%
8443.14.00	u	– – Letterpress printing machinery, reel fed, excluding flexographic printing		Free	15%
8443.15.00	u	– – Letterpress printing machinery, other than reel fed, excluding flexographic printing		Free	15%
8443.16.00	u	– – Flexographic printing machinery		Free	15%
8443.17.00	u	– – Gravure printing machinery		Free	15%
8443.19.00	u	– – Other		Free	15%
		– Other printers, copying machines and facsimile machines, whether or not combined:			
8443.31.00	u	– – Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network		Free	15%
8443.32.00	u	– – Other, capable of connecting to an automatic data processing machine or to a network		Free	15%
8443.39.00	u	– – Other		Free	15%
		– Parts and accessories:			
8443.91.00	kg	– – Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42		Free	15%
8443.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8444.00.00	u	Machines for extruding, drawing, texturing or cutting man-made textile materials.		Free	15%
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. – Machines for preparing textile fibres:			
8445.11.00	u	– – Carding machines		Free	15%
8445.12.00	u	– – Combing machines		Free	15%
8445.13.00	u	– – Drawing or roving machines		Free	15%
8445.19.00	u	– – Other		Free	15%
8445.20.00	u	– Textile spinning machines		Free	15%
8445.30.00	u	– Textile doubling or twisting machines		Free	15%
8445.40.00	u	– Textile winding (including weft-winding) or reeling machines		Free	15%
8445.90.00	u	– Other		Free	15%
84.46		Weaving machines (looms).			
8446.10.00	u	– For weaving fabrics of a width not exceeding 30 cm – For weaving fabrics of a width exceeding 30 cm,		Free	15%
8446.21.00	u	– – Power looms		Free	15%
8446.29.00	u	– – Other		Free	15%
8446.30.00	u	– For weaving fabrics of a width exceeding 30 cm, shuttleless type		Free	15%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. – Circular knitting machines:			
8447.11.00	u	– – With cylinder diameter not exceeding 165 mm		Free	15%
8447.12.00	u	– – With cylinder diameter exceeding 165 mm		Free	15%
8447.20.00	u	– Flat knitting machines; stitch-bonding machines		Free	15%
8447.90.00	u	– Other		Free	15%
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). – Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:			
8448.11.00	kg	– – Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith		Free	15%
8448.19.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8448.20.00	kg	– Parts and accessories of machines of heading 84.44 or of their auxiliary machinery		Free	15%
		– Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:			
8448.31.00	kg	– – Card clothing		Free	15%
8448.32.00	kg	– – Of machines for preparing textile fibres, other than card clothing		Free	15%
8448.33.00	kg	– – Spindles, spindle flyers, spinning rings and ring travellers		Free	15%
8448.39.00	kg	– – Other		Free	15%
		– Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
8448.42.00	kg	– – Reeds for looms, healds and heald– frames		Free	15%
8448.49.00	kg	– – Other		Free	15%
		– Parts and accessories of machines of Heading 84.47 or of their auxiliary machinery:			
8448.51.00	kg	– – Sinkers, needles and other articles used in forming stitches		Free	15%
8448.59.00	kg	– – Other		Free	15%
8449.00.00	kg	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.		Free	15%
84.50		Household or laundry– type washing machines, including machines which both wash and dry.			
		– Machines, each of a dry linen capacity not exceeding 10 kg:			
8450.11.00	u	– – Fully-automatic machines		Free	15%
8450.12.00	u	– – Other machines, with built-in centrifugal drier		Free	15%
8450.19.00	u	– – Other		Free	15%
8450.20.00	u	– Machines, each of a dry linen capacity exceeding 10 kg		Free	15%
8450.90.00	kg	– Parts		Free	15%
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
8451.10.00	u	– Dry-cleaning machines		Free	15%
		– Drying machines:			
8451.21.00	u	– – Each of a dry linen capacity not exceeding 10 kg		Free	15%
8451.29.00	u	– – Other			
8451.30.00	u	– Ironing machines and presses (including fusing presses)		Free	15%
8451.40.00	u	– Washing, bleaching or dyeing machines		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8451.50.00	u	– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		Free	15%
8451.80.00	u	– Other machinery		Free	15%
8451.90.00	kg	– Parts		Free	15%
84.52		Sewing machines, other than book– sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
8452.10.00	u	– Sewing machines of the household type		Free	15%
		– Other sewing machines:			
8452.21.00	u	– – Automatic units		Free	15%
8452.29.00	u	– – Other		Free	15%
8452.30.00	kg	– Sewing machine needles		Free	15%
8452.90.00	kg	– Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines		Free	15%
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
8453.10.00	u	– Machinery for preparing, tanning or working hides, skins or leather		Free	15%
8453.20.00	u	– Machinery for making or repairing footwear		Free	15%
8453.80.00	u	– Other machinery		Free	15%
8453.90.00	kg	– Parts		Free	15%
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10.00	u	– Converters		Free	15%
8454.20.00	u	– Ingot moulds and ladles		Free	15%
8454.30.00	u	– Casting machines		Free	15%
8454.90.00	kg	– Parts		Free	15%
84.55		Metal-rolling mills and rolls therefor.			
8455.10.00	u	– Tube mills		Free	15%
		– Other rolling mills:			
8455.21.00	u	– – Hot or combination hot and cold		Free	15%
8455.22.00	u	– – Cold		Free	15%
8455.30.00	u	– Rolls for rolling mills		Free	15%
8455.90.00	kg	– Other parts		Free	15%
84.56		Machine– tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro– discharge, electro– chemical, electron beam, ionic– beam or plasma arc processes; water– jet cutting machines.			
		– Operated by laser or other light or photon beam			
8456.11.00	u	– – Operated by laser		Free	15%
8456.12.00	u	– – Operated by other light or photon beam processes		Free	15%
8456.20.00	u	– Operated by ultrasonic processes		Free	15%
8456.30.00	u	– Operated by electro-discharge processes		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8456.40.00	u	– Operated by plasma arc processes		Free	15%
8456.50.00	u	– Water-jet cutting machines		Free	15%
8456.90.00	u	– Other		Free	15%
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
8457.10.00	u	– Machining centres		Free	15%
8457.20.00	u	– Unit construction machines (single station)		Free	15%
8457.30.00	u	– Multi-station transfer machines		Free	15%
84.58		Lathes (including turning centres) for removing metal.			
		– Horizontal lathes:			
8458.11.00	u	– – Numerically controlled		Free	15%
8458.19.00	u	– – Other		Free	15%
		– Other lathes:			
8458.91.00	u	– – Numerically controlled		Free	15%
8458.99.00	u	– – Other		Free	15%
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
8459.10.00	u	– Way-type unit head machines		Free	15%
		– Other drilling machines:			
8459.21.00	u	– – Numerically controlled		Free	15%
8459.29.00	u	– – Other		Free	15%
		– Other boring-milling machines:			
8459.31.00	u	– – Numerically controlled		Free	15%
8459.39.00	u	– – Other		Free	15%
		– Other boring machines:			
8459.41.00	u	– – Numerically controlled		Free	15%
8459.49.00	u	– – Other		Free	15%
		– Milling machines, knee-type:			
8459.51.00	u	– – Numerically controlled		Free	15%
8459.59.00	u	– – Other		Free	15%
		– Other milling machines:			
8459.61.00	u	– – Numerically controlled		Free	15%
8459.69.00	u	– – Other		Free	15%
8459.70.00	u	– Other threading or tapping machines		Free	15%
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.			
		– Flat-surface grinding machines:			
8460.12.00	u	– – Numerically controlled		Free	15%
8460.19.00	u	– – Other		Free	15%
		– Other grinding machines:			
8460.22.00	u	– – Centreless grinding machines, numerically		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8460.23.00	u	– – Other cylindrical grinding machines, numerically controlled		Free	15%
8460.24.00	u	– – Other, numerically controlled		Free	15%
8460.29.00	u	– – Other		Free	15%
		– Sharpening (tool or cutter grinding) machines:			
8460.31.00	u	– – Numerically controlled		Free	15%
8460.39.00	u	– – Other		Free	15%
8460.40.00	u	– Honing or lapping machines		Free	15%
8460.90.00	u	– Other		Free	15%
84.61		Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included.			
8461.20.00	u	– Shaping or slotting machines		Free	15%
8461.30.00	u	– Broaching machines		Free	15%
8461.40.00	u	– Gear cutting, gear grinding or gear finishing machines		Free	15%
8461.50.00	u	– Sawing or cutting-off machines		Free	15%
8461.90.00	u	– Other		Free	15%
84.62		Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.			
		– Hot forming machines for forging, die forging (including presses) and hot hammers:			
8462.11.00	u	– – Closed die forging machines		Free	15%
8462.19.00	u	– – Other		Free	15%
		– Bending, folding, straightening or flattening machines (including press brakes) for flat products:			
8462.22.00	u	– – Profile forming machines		Free	15%
8462.23.00	u	– – Numerically controlled press brakes		Free	15%
8462.24.00	u	– – Numerically controlled panel benders		Free	15%
8462.25.00	u	– – Numerically controlled roll forming machines		Free	15%
8462.26.00	u	– – Other numerically controlled bending, folding, straightening or flattening machines		Free	15%
8462.29.00	u	– – Other		Free	15%
		– Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:			
8462.32.00	u	– – Slitting lines and cut-to-length lines		Free	15%
8462.33.00	u	– – Numerically controlled shearing machines		Free	15%
8462.39.00	u	– – Other		Free	15%
		– Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:			
8462.42.00	u	– – Numerically controlled		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8462.49.00	u	-- Other -- Machines for working tube, pipe, hollow section and bar (excluding presses):		Free	15%
8462.51.00	u	-- Numerically controlled		Free	15%
8462.59.00	u	-- Other -- Cold metal working presses :		Free	15%
8462.61.00	u	-- Hydraulic presses		Free	15%
8462.62.00	u	-- Mechanical presses		Free	15%
8462.63.00	u	-- Servo- presses		Free	15%
8462.69.00	u	-- Other		Free	15%
8462.90.00	u	-- Other		Free	15%
84.63		Other machine-tools for working metal, or cermets, without removing material.			
8463.10.00	u	-- Draw-benches for bars, tubes, profiles, wire or the like		Free	15%
8463.20.00	u	-- Thread rolling machines		Free	15%
8463.30.00	u	-- Machines for working wire		Free	15%
8463.90.00	u	-- Other		Free	15%
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.			
8464.10.00	u	-- Sawing machines		Free	15%
8464.20.00	u	-- Grinding or polishing machines		Free	15%
8464.90.00	u	-- Other		Free	15%
84.65		Machine- tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			
8465.10.00	u	-- Machines which can carry out different types of machining operations without tool change between such operations		Free	15%
8465.20.00	u	-- Machining centres -- Other:		Free	15%
8465.91.00	u	-- Sawing machines		Free	15%
8465.92.00	u	-- Planing, milling or moulding (by cutting) machines		Free	15%
8465.93.00	u	-- Grinding, sanding or polishing machines		Free	15%
8465.94.00	u	-- Bending or assembling machines		Free	15%
8465.95.00	u	-- Drilling or morticing machines		Free	15%
8465.96.00	u	-- Splitting, slicing or paring machines		Free	15%
8465.99.00	u	-- Other		Free	15%
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.			
8466.10.00	kg	-- Tool holders and self-opening dieheads		Free	15%
8466.20.00	kg	-- Work holders		Free	15%
8466.30.00	kg	-- Dividing heads and other special attachments for machines		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other:			
8466.91.00	kg	– – For machines of heading 84.64		Free	15%
8466.92.00	kg	– – For machines of heading 84.65		Free	15%
8466.93.00	kg	– – For machines of headings 84.56 to 84.61		Free	15%
8466.94.00	kg	– – For machines of heading 84.62 or 84.63		Free	15%
84.67		Tools for working in the hand, pneumatic hydraulic or with self- contained electric or non-electric motor.			
		– Pneumatic:			
8467.11.00	u	– – Rotary type (including combined rotary-percussion)		Free	15%
8467.19.00	u	– – Other		Free	15%
		– With self-contained electric motor:			
8467.21.00	u	– – Drills of all kinds		Free	15%
8467.22.00	u	– – Saws		Free	15%
8467.29.00	u	– – Other		Free	15%
		– Other tools:			
8467.81.00	u	– – Chain saws		Free	15%
8467.89.00	u	– – Other		Free	15%
		– Parts:			
8467.91.00	u	– – Of chain saws		Free	15%
8467.92.00	u	– – Of pneumatic tools		Free	15%
8467.99.00	u	– – Other		Free	15%
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
8468.10.00	u	– Hand-held blow pipes		Free	15%
8468.20.00	u	– Other gas-operated machinery and apparatus		Free	15%
8468.80.00	u	– Other machinery and apparatus		Free	15%
8468.90.00	kg	– Parts		Free	15%
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.			
8470.10.00	u	– Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions		Free	15%
		– Other electronic calculating machines:			
8470.21.00	u	– – Incorporating a printing device		Free	15%
8470.29.00	u	– – Other		Free	15%
8470.30.00	u	– Other calculating machines		Free	15%
8470.50.00	u	– Cash registers		Free	15%
8470.90.00	u	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			
8471.30.00	u	– Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display		Free	15%
8471.41.00	u	– Other automatic data processing machines: – – Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined		Free	15%
8471.49.00	u	– – Other, presented in the form of systems		Free	15%
8471.50.00	u	– Processing units other than those of Sub-Heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units		Free	15%
8471.60.00	u	– Input or output units, whether or not containing storage units in the same housing		Free	15%
8471.70.00	u	– Storage units		Free	15%
8471.80.00	u	– Other units of automatic data processing machines		Free	15%
8471.90.00	u	– Other		Free	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).			
8472.10.00	u	– Duplicating machines		Free	15%
8472.30.00	u	– 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		Free	15%
8472.90.00	u	– Other		Free	15%
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72:			
8473.21.00	kg	– – Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29		Free	15%
8473.29.00	kg	– – Other		Free	15%
8473.30.00	kg	– Parts and accessories of the machines of heading 84.71		Free	15%
8473.40.00	kg	– Parts and accessories of the machines of heading 84.72		Free	15%
8473.50.00	kg	– Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
8474.10.00	u	– Sorting, screening, separating or washing machines		Free	15%
8474.20.00	u	– Crushing or grinding machines		Free	15%
		– Mixing or kneading machines:			
8474.31.00	u	– – Concrete or mortar mixers		Free	15%
8474.32.00	u	– – Machines for mixing mineral substances with		Free	15%
8474.39.00	u	– – Other		Free	15%
8474.80.00	u	– Other machinery		Free	15%
8474.90.00	kg	– Parts		Free	15%
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.10.00	u	– Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes		Free	15%
		– Machines for manufacturing or hot working glass or glassware:			
8475.21.00	u	– – Machines for making optical fibres and preforms thereof		Free	15%
8475.29.00	u	– – Other		Free	15%
8475.90.00	u	– Parts		Free	15%
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
		– Automatic beverage-vending machines:			
8476.21.00	u	– – Incorporating heating or refrigerating devices		Free	15%
8476.29.00	u	– – Other		Free	15%
		– Other machines:			
8476.81.00	u	– – Incorporating heating or refrigerating devices		Free	15%
8476.89.00	u	– – Other		Free	15%
8476.90.00	kg	– Parts		Free	15%
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.10.00	u	– Injection-moulding machines		Free	15%
8477.20.00	u	– Extruders		Free	15%
8477.30.00	u	– Blow moulding machines		Free	15%
8477.40.00	u	– Vacuum moulding machines and other thermoforming machines		Free	15%
		– Other machinery for moulding or otherwise forming:			
8477.51.00	u	– – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8477.59.00	u	– – Other		Free	15%
8477.80.00	u	– Other machinery		Free	15%
8477.90.00	kg	– Parts		Free	15%
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10.00	u	– Machinery		Free	15%
8478.90.00	kg	– Parts		Free	15%
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10.00	u	– Machinery for public works, building or the like		Free	15%
8479.20.00	u	– Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils		Free	15%
8479.30.00	u	– 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		Free	15%
8479.40.00	u	– Rope or cable– making machines		Free	15%
8479.50.00	u	– Industrial robots, not elsewhere specified or included		Free	15%
8479.60.00	u	– Evaporative air coolers		Free	15%
		– Passenger boarding bridges:			
8479.71.00	u	– – Of a kind used in airports		Free	15%
8479.79.00	u	– – Other		Free	15%
		– Other machines and mechanical appliances:			
8479.81.00	u	– – For treating metal, including electric wire coil–winders		Free	15%
8479.82.00	u	– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		Free	15%
8479.83.00	u	– – Cold isostatic presses		Free	15%
		– – Other			
8479.89.10	u	– – – Taps combined with a measuring-device for dispensing ice-cream, spirits, milk and the like		Free	15%
8479.89.20	u	– – – Windscreen wipers, non-electric; compressed air operated horns; truck type sweepers of a kind used in a warehouses and the like		Free	15%
8479.89.30	u	– – – Carpet sweepers, non-electric; floor polishing, sanding, scrubbing, scraping and scouring appliances other than those falling within heading 8509		Free	15%
8479.89.40	u	– – – Air coolers; air humidifiers and dehumidifiers		Free	15%
8479.89.90	u	– – – Other		Free	15%
8479.90.00	kg	– Parts		Free	15%
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
8480.10.00	kg	– Moulding boxes for metal foundry		Free	15%
8480.20.00	kg	– Mould bases		Free	15%
8480.30.00	kg	– Moulding patterns		Free	15%
		– Moulds for metal or metal carbides:			
8480.41.00	kg	– – Injection or compression types		Free	15%
8480.49.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8480.50.00	kg	– Moulds for glass		Free	15%
8480.60.00	kg	– Moulds for mineral materials		Free	15%
		– Moulds for rubber or plastics:			
8480.71.00	kg	– – Injection or compression types		Free	15%
8480.79.00	kg	– – Other		Free	15%
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
8481.10.00	kg	– Pressure-reducing valves		Free	15%
8481.20.00	kg	– Valves for oleohydraulic or pneumatic transmissions		Free	15%
8481.30.00	kg	– Check (nonreturn) valves		Free	15%
8481.40.00	kg	– Safety or relief valves		Free	15%
		– Other appliances			
8481.80.10	kg	– – Of a kind and size suitable for all domestic water supply and disposal points, hosepipe nozzles		Free	15%
8481.80.20	kg	– – Soda– water bottles valve; taps and cocks for fitting to casks, barrels, beverage dispensing urns and the like; appliance for use as parts for cookers, stoves, lamps, burners, blow lamps and lighters, including parts of fuel reservoirs of cylinders of a kind suitable for use with any of these appliances		Free	15%
8481.80.90	kg	– – Other		Free	15%
8481.90.00	kg	– Parts		Free	15%
84.82		Ball or roller bearings.			
8482.10.00	u	– Ball bearings		Free	15%
8482.20.00	u	– Tapered roller bearings, including cone and tapered roller assemblies		Free	15%
8482.30.00	u	– Spherical roller bearings		Free	15%
8482.40.00	u	– Needle roller bearings, including cage and needle roller assemblies		Free	15%
8482.50.00	u	– Other cylindrical roller bearings, including cage and roller assemblies		Free	15%
8482.80.00	u	– Other, including combined ball/roller bearings		Free	15%
		– Parts:		Free	15%
8482.91.00	kg	– – Balls, needles and rollers		Free	15%
8482.99.00	kg	– – Other		Free	15%
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.10.00	u	– Transmission shafts (including cam shafts and crank shafts) and cranks		Free	15%
8483.20.00	u	– Bearing housings, incorporating ball or roller bearings		Free	15%
8483.30.00	u	– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8483.40.00	u	– 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		Free	15%
8483.50.00	u	– Flywheels and pulleys, including pulley blocks		Free	15%
8483.60.00	u	– Clutches and shaft couplings (including universal joints)		Free	15%
8483.90.00	kg	– Toothed wheels, chain sprockets and other transmission elements presented separately; parts		Free	15%
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seal.			
8484.10.00	kg	– Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal		Free	15%
8484.20.00	kg	– Mechanical seals		Free	15%
8484.90.00	kg	– Other		Free	15%
84.85		Machines for additive manufacturing.			
8485.10.00	u	– By metal deposit		Free	15%
8485.20.00	u	– By plastics or rubber deposit		Free	15%
8485.30.00	u	– By plaster, cement, ceramics or glass deposit		Free	15%
8485.80.00	u	– Other		Free	15%
8485.90.00	kg	– Parts		Free	15%
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this chapter; parts and accessories.			
8486.10.00	u	– Machines and apparatus for the manufacture of boules or wafers		Free	15%
8486.20.00	u	– Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		Free	15%
8486.30.00	u	– Machines and apparatus for the manufacture of flat panel displays – Machines and apparatus specified in Note 11 (C) to this Chapter		Free	15%
8486.40.10	u	– – Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials		Free	15%
8486.40.90	u	– – Other		Free	15%
8486.90.00	kg	– Parts and accessories		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8487.10.00	kg	– Ships' or boats' propellers and blades therefor		Free	15%
8487.90.00	kg	– Other		Free	15%

* * *

Chapter 85

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

Notes:

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The Heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6. For the purposes of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7. For the purposes of heading 85.24, “flat panel display modules” refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Notes, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11. For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers:

(a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of headings 85.41 and 85.42:

(a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

“Semiconductor-based transducers” are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean:

(1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and

(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;

(b) "Electronic integrated circuits" are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under Heading 85.32, 85.33, 85.41, or inductors classifiable under Heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

(a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Notes, headings 85.41 and 85.42 shall take precedence over any other Heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Sub-Heading Notes:

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^7 RAD (silicon)), without operational degradation.

3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

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

5. For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
85.01		Electric motors and generators (excluding generating sets).			
8501.10.00	u	– Motors of an output not exceeding 37.5 W		Free	15%
8501.20.00	u	– Universal AC/DC motors of an output exceeding 37.5 W		Free	15%
		– Other DC motors; DC generators, other than photovoltaic generators:			
8501.31.00	u	– – Of an output not exceeding 750 W		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8501.32.00	u	– – Of an output exceeding 750 W but not exceeding 75 kW		Free	15%
8501.33.00	u	– – Of an output exceeding 75 kW but not exceeding 375 kW		Free	15%
8501.34.00	u	– – Of an output exceeding 375 kW		Free	15%
8501.40.00		– Other AC motors, single-phase		Free	15%
		– Other AC motors, multi-phase:			
8501.51.00	u	– – Of an output not exceeding 750 W		Free	15%
8501.52.00	u	– – Of an output exceeding 750 W but not exceeding 75 kW		Free	15%
8501.53.00	u	– – Of an output exceeding 75 kW		Free	15%
		– AC generators (alternators), other than photovoltaic generators:			
8501.61.00	u	– – Of an output not exceeding 75 kVA		Free	15%
8501.62.00	u	– – Of an output exceeding 75 kVA but not exceeding 375 kVA		Free	15%
8501.63.00	u	– – Of an output exceeding 375 kVA but not exceeding 750 kVA		Free	15%
8501.64.00	u	– – Of an output exceeding 750 kVA		Free	15%
		– Photovoltaic DC generators:			
8501.71.00	u	– – Of an output not exceeding 50 W		Free	15%
8501.72.00	u	– – Of an output not exceeding 50 W		Free	15%
8501.80.00	u	– Photovoltaic AC generators		Free	15%
85.02		Electric generating sets and rotary converters.			
		– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			
8502.11.00	u	– – Of an output not exceeding 75 kVA		Free	15%
8502.12.00	u	– – Of an output exceeding 75 kVA but not exceeding 375 kVA		Free	15%
8502.13.00	u	– – Of an output exceeding 375 kVA		Free	15%
8502.20.00	u	– Generating sets with spark– ignition internal combustion piston engines		Free	15%
		– Other generating sets:			
8502.31.00	u	– – Wind-powered		Free	15%
8502.39.00	u	– – Other		Free	15%
8502.40.00	u	– Electric rotary converters		Free	15%
8503.00.00	kg	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		Free	15%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10.00	u	– Ballasts for discharge lamps or tubes		Free	15%
		– Liquid dielectric transformers:			
8504.21.00	u	– – Having a power handling capacity not exceeding 650 kVA		Free	15%
8504.22.00	u	– – Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		Free	15%
8504.23.00	u	– – Having a power handling capacity exceeding 10,000 kVA		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other transformers:			
8504.31.00	u	– – Having a power handling capacity not exceeding 1 kVA		Free	15%
8504.32.00	u	– – Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		Free	15%
8504.33.00	u	– – Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA		Free	15%
8504.34.00	u	– – Having a power handling capacity exceeding 500 kVA		Free	15%
8504.40.00	u	– Static converters		Free	15%
8504.50.00	u	– Other inductors		Free	15%
8504.90.00	kg	– Parts		Free	15%
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
		– Permanent magnets and articles intended to become permanent magnets after magnetisation:			
8505.11.00	kg	– – Of metal		Free	15%
8505.19.00	kg	– – Other		Free	15%
8505.20.00	kg	– Electro-magnetic couplings, clutches and brakes		Free	15%
8505.90.00	kg	– Other, including parts		Free	15%
85.06		Primary cells and primary batteries.			
8506.10.00	u	– Manganese dioxide		Free	15%
8506.30.00	u	– Mercuric oxide		Free	15%
8506.40.00	u	– Silver oxide		Free	15%
8506.50.00	u	– Lithium		Free	15%
8506.60.00	u	– Air-zinc		Free	15%
8506.80.00	u	– Other primary cells and primary batteries		Free	15%
8506.90.00	kg	– Parts		Free	15%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including			
8507.10.00	u	– Lead-acid, of a kind used for starting piston engines		Free	15%
8507.20.00	u	– Other lead-acid accumulators		Free	15%
8507.30.00	u	– Nickel-cadmium		Free	15%
8507.50.00	u	– Nickel-metal hydride		Free	15%
8507.60.00	u	– Lithium-ion		Free	15%
8507.80.00	u	– Other accumulators		Free	15%
8507.90.00	kg	– Parts		Free	15%
85.08		Vacuum cleaners.			
		– With self-contained electric motor:			
8508.11.00	u	– – Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l		Free	15%
		– – Other			
8508.19.10	u	– – – Of a kind suitable for domestic use		Free	15%
8508.19.90	u	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other vacuum cleaners			
8508.60.10	u	– – – Of a kind suitable for industrial use		Free	15%
8508.60.90	u	– – – Other		Free	15%
		– Parts			
8508.70.10	kg	– – Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10		Free	15%
8508.70.90	kg	– – Other		Free	15%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
8509.40.00	u	– Food grinders and mixers; fruit or vegetable juice extractors		Free	15%
8509.80.00	u	– Other appliances		Free	15%
8509.90.00	kg	– Parts		Free	15%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
8510.10.00	u	– Shavers		Free	15%
8510.20.00	u	– Hair clippers		Free	15%
8510.30.00	u	– Hair-removing appliances		Free	15%
8510.90.00	kg	– Parts		Free	15%
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10.00	u	– Sparking plugs		Free	15%
8511.20.00	u	– Ignition magnetos; magneto-dynamos; magnetic flywheels		Free	15%
8511.30.00	u	– Distributors; ignition coils		Free	15%
8511.40.00	u	– Starter motors and dual purpose starter-generators		Free	15%
8511.50.00	u	– Other generators		Free	15%
8511.80.00	u	– Other equipment		Free	15%
8511.90.00	kg	– Parts		Free	15%
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10.00	u	– Lighting or visual signalling equipment of a kind used on bicycles		Free	15%
8512.20.00	u	– Other lighting or visual signalling equipment		Free	15%
8512.30.00	u	– Sound signalling equipment		Free	15%
8512.40.00	u	– Windscreen wipers, defrosters and demisters		Free	15%
8512.90.00	kg	– Parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
8513.10.00	u	– Lamps		Free	15%
8513.90.00	kg	– Parts		Free	15%
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
		– Resistance heated furnaces and ovens:			
8514.11.00	u	– – Hot isostatic presses		Free	15%
8514.19.00	u	– – Other		Free	15%
8514.20.00	u	– Furnaces and ovens functioning by induction or dielectric loss		Free	15%
		– Other furnaces and ovens:			
8514.31.00	u	– – Electron beam furnaces		Free	15%
8514.32.00	u	– – Plasma and vacuum arc furnaces		Free	15%
8514.39.00	u	– – Other		Free	15%
8514.40.00	u	– Other equipment for the heat treatment of materials by induction or dielectric loss		Free	15%
8514.90.00	kg	– Parts		Free	15%
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
		– Brazing or soldering machines and apparatus:			
8515.11.00	u	– – Soldering irons and guns		Free	15%
8515.19.00	u	– – Other		Free	15%
		– Machines and apparatus for resistance welding of metal:			
8515.21.00	u	– – Fully or partly automatic		Free	15%
8515.29.00	u	– – Other		Free	15%
		– Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00	u	– – Fully or partly automatic		Free	15%
8515.39.00	u	– – Other		Free	15%
8515.80.00	u	– Other machines and apparatus		Free	15%
8515.90.00	kg	– Parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
8516.10.00	u	– Electric instantaneous or storage water heaters and immersion heaters		Free	15%
		– Electric space heating apparatus and electric soil heating apparatus:			
8516.21.00	u	– – Storage heating radiators		Free	15%
8516.29.00	u	– – Other		Free	15%
		– Electro-thermic hair-dressing or hand-drying			
8516.31.00	u	– – Hair dryers		Free	15%
8516.32.00	u	– – Other hair-dressing apparatus		Free	15%
8516.33.00	u	– – Hand-drying apparatus		Free	15%
8516.40.00	u	– Electric smoothing irons		Free	15%
8516.50.00	u	– Microwave ovens		Free	15%
8516.60.00	u	– Other ovens; cookers, cooking plates, boiling rings, grillers and roasters		Free	15%
		– Other electro- thermic appliances:			
8516.71.00	u	– – Coffee or tea makers		Free	15%
8516.72.00	u	– – Toasters		Free	15%
8516.79.00	u	– – Other		Free	15%
8516.80.00	u	– Electric heating resistors		Free	15%
8516.90.00	kg	– Parts		Free	15%
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks: other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
		– Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:			
8517.11.00	u	– – Line telephone sets with cordless handsets		Free	15%
8517.13.00	u	– – Smartphones		Free	15%
8517.14.00	u	– – Other telephones for cellular networks or for other wireless networks		Free	15%
8517.18.00	u	– – Other		Free	15%
		– Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):			
8517.61.00	u	– – Base stations		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– – Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:			
8517.62.10	u	– – – Modems		Free	15%
8517.62.90	u	– – – Other		Free	15%
8517.69.00	u	– – Other		Free	15%
		– Parts:			
8517.71.00	kg	– – Aerials and aerial reflectors of all kinds; parts suitable for use therewith		Free	15%
8517.79.00	kg	– – Other		Free	15%
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio frequency electric amplifiers; electric sound amplifier sets.			
8518.10.00	u	– Microphones and stands therefor		Free	15%
		– Loudspeakers, whether or not mounted in their enclosures:			
8518.21.00	u	– – Single loudspeakers, mounted in their enclosures		Free	15%
8518.22.00	u	– – Multiple loudspeakers, mounted in the same enclosure		Free	15%
8518.29.00	u	– – Other		Free	15%
8518.30.00	u	– Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		Free	15%
8518.40.00	u	– Audio-frequency electric amplifiers		Free	15%
8518.50.00	u	– Electric sound amplifier sets		Free	15%
8518.90.00	kg	– Parts		Free	15%
85.19		Sound recording or reproducing apparatus.			
8519.20.00	u	– Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		Free	15%
8519.30.00	u	– Turntables (record-decks)		Free	15%
		– Other apparatus:			15%
8519.81.00	u	– – Using magnetic, optical or semiconductor media		Free	15%
8519.89.00	u	– – Other		Free	15%
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
8521.10.00	u	– Magnetic tape-type		Free	15%
8521.90.00	u	– Other		Free	15%
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.			
8522.10.00	kg	– Pick-up cartridges		Free	15%
8522.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
85.23		Discs, tapes, solid-state non-volatile storage devices, smart cards and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
		– Magnetic media:			
8523.21.00	u	– – Cards incorporating a magnetic stripe		Free	15%
8523.29.00	u	– – Other		Free	15%
		– Optical media:			
8523.41.00	u	– – Unrecorded		Free	15%
8523.49.00	u	– – Other		Free	15%
		– Semiconductor media:			
8523.51.00	u	– – Solid-state non-volatile storage devices		Free	15%
8523.52.00	u	– – “Smart cards”		Free	15%
8523.59.00	u	– – Other		Free	15%
8523.80.00	u	– Other		Free	15%
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.			
		– Without drivers or control circuits:			
8524.11.00	u	– – Of liquid crystals		Free	15%
8524.12.00	u	– – Of organic light-emitting diodes (OLED)		Free	15%
8524.19.00	u	– – Other		Free	15%
		– Other:			
8524.91.00	u	– – Of liquid crystals		Free	15%
8524.92.00	u	– – Of organic light-emitting diodes (OLED)		Free	15%
8524.99.00	u	– – Other		Free	15%
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders.			
		– Transmission apparatus			
8525.50.10	u	– – Television transmission apparatus		Free	15%
8525.50.90	u	– – Other		Free	15%
		– Transmission apparatus incorporating reception apparatus			
8525.60.10	u	– – Private mobile radios used in vehicles		Free	15%
8525.60.90	u	– – Other		Free	15%
		– Television cameras, digital cameras and video camera recorders:			
8525.81.00	u	– – High-speed goods as specified in Subheading Note 1 to this Chapter		Free	15%
8525.82.00	u	– – Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this		Free	15%
8525.83.00	u	– – Other, night vision goods as specified in Subheading Note 3 to this Chapter		Free	15%
8525.89.00	u	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10.00	u	– Radar apparatus		Free	15%
		– Other:			
8526.91.00	u	– – Radio navigational aid apparatus		Free	15%
8526.92.00	u	– – Radio remote control apparatus		Free	15%
85.27		Reception apparatus for 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:			
8527.12.00	u	– – Pocket-size radio cassette-players		Free	15%
8527.13.00	u	– – Other apparatus combined with sound recording or reproducing apparatus		Free	15%
		– – Other			
8527.19.10	u	– – – Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player		Free	15%
8527.19.90	u	– – – Other		Free	15%
		– Radio– broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:			
8527.21.00	u	– – Combined with sound recording or reproducing apparatus		Free	15%
		– – Other			
8527.29.10	u	– – – Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player		Free	15%
8527.29.90	u	– – – Other		Free	15%
		– Other:			
8527.91.00	u	– – Combined with sound recording or reproducing apparatus		Free	15%
8527.92.00	u	– – Not combined with sound recording or reproducing apparatus but combined with a clock		Free	15%
		– – Other			
8527.99.10	u	– – – Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player		Free	15%
8527.99.90	u	– – – Other		Free	15%
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
		– Cathode– ray tube monitors:			
8528.42.00	u	– – Capable of directly connecting to and designed for use with an automatic data processing machine of Heading 84.71		Free	15%
8528.49.00	u	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8528.52.00	u	– Other monitors: – – Capable of directly connecting to and designed for use with an automatic data processing machine of Heading 84.71		Free	15%
8528.59.00	u	– – Other		Free	15%
8528.62.00	u	– Projectors: – – Capable of directly connecting to and designed for use with an automatic data processing machine of Heading 84.71		Free	15%
8528.69.00	u	– – Other		Free	15%
8528.71.00	u	– Reception apparatus for television, whether or not incorporating radio– broadcast receivers or sound or video recording or reproducing apparatus:			
8528.71.00	u	– – Not designed to incorporate a video display or screen		Free	15%
8528.72.00	u	– – Other, colour		Free	15%
8528.73.00	u	– – Other, monochrome		Free	15%
85.29		Parts suitable for use solely or principally with the apparatus of heading 85.24 to 85.28.			
8529.10.00	kg	– Aerials and aerial reflectors of all kinds; parts suitable for use therewith		Free	15%
8529.90.00	kg	– Other		Free	15%
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			
8530.10.00	u	– Equipment for railways or tramways		Free	15%
8530.80.00	u	– Other equipment		Free	15%
8530.90.00	kg	– Parts		Free	15%
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
8531.10.00	u	– Burglar or fire alarms and similar apparatus		Free	15%
8531.20.00	u	– Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)		Free	15%
8531.80.00	u	– Other apparatus		Free	15%
8531.90.00	kg	– Parts		Free	15%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.10.00	kg	– 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)		Free	15%
		– Other fixed capacitors:			
8532.21.00	kg	– – Tantalum		Free	15%
8532.22.00	kg	– – Aluminium electrolytic		Free	15%
8532.23.00	kg	– – Ceramic dielectric, single layer		Free	15%
8532.24.00	kg	– – Ceramic dielectric, multilayer		Free	15%
8532.25.00	kg	– – Dielectric of paper or plastics		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8532.29.00	kg	– – Other		Free	15%
8532.30.00	kg	– Variable or adjustable (pre-set) capacitors		Free	15%
8532.90.00	kg	– Parts		Free	15%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10.00	kg	– Fixed carbon resistors, composition or film types – Other fixed resistors:		Free	15%
8533.21.00	kg	– – For a power handling capacity not exceeding 20 W		Free	15%
8533.29.00	kg	– – Other – Wirewound variable resistors, including rheostats and potentiometers:		Free	15%
8533.31.00	kg	– – For a power handling capacity not exceeding 20 W		Free	15%
8533.39.00	kg	– – Other		Free	15%
8533.40.00	kg	– Other variable resistors, including rheostats and potentiometers		Free	15%
8533.90.00	kg	– Parts		Free	15%
8534.00.00	kg	Printed circuits.		Free	15%
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10.00	kg	– Fuses – Automatic circuit breakers:		Free	15%
8535.21.00	kg	– – For a voltage of less than 72.5 kV		Free	15%
8535.29.00	kg	– – Other		Free	15%
8535.30.00	kg	– Isolating switches and make-and-break switches		Free	15%
8535.40.00	kg	– Lightning arresters, voltage limiters and surge suppressors		Free	15%
8535.90.00	kg	– Other		Free	15%
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
8536.10.00	kg	– Fuses		Free	15%
8536.20.00	kg	– Automatic circuit breakers		Free	15%
8536.30.00	kg	– Other apparatus for protecting electrical circuits – Relays:		Free	15%
8536.41.00	kg	– – For a voltage not exceeding 60 V – – Other		Free	15%
8536.49.10	kg	– – – Time switch (timer switch or timer)		Free	15%
8536.50.00	kg	– Other switches – Lamp-holders, plugs and sockets:		Free	15%
8536.61.00	kg	– – Lamp-holders		Free	15%
8536.69.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8536.70.00	kg	– Connectors for optical fibres, optical fibre bundles or cables		Free	15%
8536.90.00	kg	– Other apparatus		Free	15%
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
8537.10.00	kg	– For a voltage not exceeding 1,000 V		Free	15%
8537.20.00	kg	– For a voltage exceeding 1,000 V		Free	15%
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
8538.10.00	kg	– Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus		Free	15%
8538.90.00	kg	– Other		Free	15%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.			
		– Sealed beam lamp units:			
8539.10.10	u	– – For motor vehicles of Chapter 87		Free	15%
8539.10.20	u	– – Other		Free	15%
		– Other filament lamps, excluding ultra-violet or infra-red lamps:			
8539.21.00	u	– – Tungsten halogen		Free	15%
8539.22.00	u	– – Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		Free	15%
8539.29.00	u	– – Other		Free	15%
		– Discharge lamps, other than ultra-violet lamps:			
8539.31.00	u	– – Fluorescent, hot cathode		Free	15%
		– – Mercury or sodium vapour lamps; metal halide			
8539.32.10	u	– – – Mercury lamps		Free	15%
8539.32.90	u	– – – Other		Free	15%
8539.39.00	u	– – Other		Free	15%
		– Ultra-violet or infra-red lamps; arc-lamps:			
8539.41.00	u	– – Arc-lamps		Free	15%
8539.49.00	u	– – Other		Free	15%
		– Light-emitting diode (LED) light sources:			
8539.51.00	u	– – Light-emitting diode (LED) modules		Free	15%
8539.52.00	u	– – Light-emitting diode (LED) lamps		Free	15%
8539.90.00	kg	– Parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). – Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
8540.11.00	u	– – Colour		Free	15%
8540.12.00	u	– – Monochrome		Free	15%
8540.20.00	u	– Television camera tubes; image converters and intensifiers; other photo-cathode tubes		Free	15%
8540.40.00	u	– Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		Free	15%
8540.60.00	u	– Other cathode– ray tubes – Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid– controlled tubes:		Free	15%
8540.71.00	u	– – Magnetrons		Free	15%
8540.79.00	u	– – Other – Other valves and tubes:		Free	15%
8540.81.00	u	– – Receiver or amplifier valves and tubes		Free	15%
8540.89.00	u	– – Other – Parts:		Free	15%
8540.91.00	kg	– – Of cathode-ray tubes		Free	15%
8540.99.00	kg	– – Other		Free	15%
85.41		Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.			
8541.10.00	u	– Diodes, other than photosensitive or light-emitting diodes (LED) – Transistors, other than photosensitive transistors:		Free	15%
8541.21.00	u	– – With a dissipation rate of less than 1 W		Free	15%
8541.29.00	u	– – Other		Free	15%
8541.30.00	u	– Thyristors, diacs and triacs, other than photosensitive devices – Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):		Free	15%
8541.41.00	u	– – Light-emitting diodes (LED)		Free	15%
8541.42.00	u	– – Photovoltaic cells not assembled in modules or made up into panels		Free	15%
8541.43.00	u	– – Photovoltaic cells assembled in modules or made up into panels		Free	15%
8541.49.00	u	– – Other – Other semiconductor devices:		Free	15%
8541.51.00	u	– – Semiconductor-based transducers		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8541.59.00	u	– – Other		Free	15%
8541.60.00	u	– Mounted piezo-electric crystals		Free	15%
8541.90.00	kg	– Parts		Free	15%
85.42		Electronic integrated circuits.			
		– Electronic integrated circuits:			
8542.31.00	u	– – Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		Free	15%
8542.32.00	u	– – Memories		Free	15%
8542.33.00	u	– – Amplifiers		Free	15%
8542.39.00	u	– – Other		Free	15%
8542.90.00	kg	– Parts		Free	15%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.10.00	u	– Particle accelerators		Free	15%
8543.20.00	u	– Signal generators		Free	15%
8543.30.00	u	– Machines and apparatus for electroplating, electrolysis or electrophoresis		Free	15%
8543.40.00	u	– Electronic cigarettes and similar personal electric vaporising devices		Free	15%
8543.70.00	u	– Other machines and apparatus		Free	15%
8543.90.00	kg	– Parts		Free	15%
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
		– Winding wire:			
8544.11.00	kg	– – Of copper		Free	15%
8544.19.00	kg	– – Other		Free	15%
8544.20.00	kg	– Co-axial cable and other co-axial electric conductors		Free	15%
8544.30.00	kg	– Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships		Free	15%
		– Other electric conductors, for a voltage not exceeding 1,000 V:			
8544.42.00	kg	– – Fitted with connectors		Free	15%
8544.49.00	kg	– – Other		Free	15%
8544.60.00	kg	– Other electric conductors, for a voltage exceeding 1,000 V		Free	15%
8544.70.00	kg	– Optical fibre cables		Free	15%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
		– Electrodes:			
8545.11.00	kg	– – Of a kind used for furnaces		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8545.19.00	kg	– – Other		Free	15%
8545.20.00	kg	– Brushes		Free	15%
8545.90.00	kg	– Other		Free	15%
85.46		Electrical insulators of any material.			
8546.10.00	kg	– Of glass		Free	15%
8546.20.00	kg	– Of ceramics		Free	15%
8546.90.00	kg	– Other		Free	15%
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 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
8547.10.00	kg	– Insulating fittings of ceramics		Free	15%
8547.20.00	kg	– Insulating fittings of plastics		Free	15%
8547.90.00	kg	– Other		Free	15%
8548.00.00	kg	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		Free	15%
85.49		Electrical and electronic waste and scrap.			
		– Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:			
8549.11.00	kg	– – Waste and scrap of lead-acid accumulators; spent lead-acid accumulators		Free	15%
8549.12.00	kg	– – Other, containing lead, cadmium or mercury		Free	15%
8549.13.00	kg	– – Sorted by chemical type and not containing lead, cadmium or mercury		Free	15%
8549.14.00	kg	– – Unsorted and not containing lead, cadmium or mercury		Free	15%
8549.19.00	kg	– – Other		Free	15%
		– Of a kind used principally for the recovery of precious			
8549.21.00	kg	– – Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)		Free	15%
8549.29.00	kg	– – Other		Free	15%
		– Other electrical and electronic assemblies and printed circuit boards:			
8549.31.00	kg	– – Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)		Free	15%
8549.39.00	kg	– – Other		Free	15%
		– Other:			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8549.91.00	kg	– – Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)		Free	15%
8549.99.00	kg	– – Other		Free	15%
		* * *			

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

- (a) 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:
- (b) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
- (c) Parts of general use, as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (d) Articles of Chapter 82 (tools);
- (e) Articles of heading 83.06;
- (f) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
- (g) Electrical machinery or equipment (Chapter 85);
- (h) Articles of Chapter 90;
- (i) Articles of Chapter 91;
- (j) Arms (Chapter 93);
- (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or
- (l) Brushes of a kind used as parts of vehicles (heading 96.03).

2. 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.

3. 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.

4. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

5. 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.

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

Chapter 86

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

Notes:

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, inter alia, to:

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections; and
- (e) Coachwork.

3. Subject to the provisions of Notes 1 above, heading 86.08 applies, inter alia, to:

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

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.			
8601.10.00	u	– Powered from an external source of electricity		Free	15%
8601.20.00	u	– Powered by electric accumulators		Free	15%
86.02		Other rail locomotives; locomotive tenders.			
8602.10.00	u	– Diesel-electric locomotives		Free	15%
8602.90.00	u	– Other		Free	15%
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
8603.10.00	u	– Powered from an external source of electricity		Free	15%
8603.90.00	u	– Other		Free	15%
8604.00.00	u	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).		Free	15%
8605.00.00	u	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		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
86.06		Railway or tramway goods vans and wagons, not self-propelled.			
8606.10.00	u	– Tank wagons and the like		Free	15%
8606.30.00	u	– Self-discharging vans and wagons, other than those of Sub– Heading 8606.10		Free	15%
		– Other:			
8606.91.00	u	– – Covered and closed		Free	15%
8606.92.00	u	– – Open, with non-removable sides of a height exceeding 60 cm		Free	15%
8606.99.00	u	– – Other		Free	15%
86.07		Parts of railway or tramway locomotives or rolling-stock.			
		– Bogies, bissel-bogies, axles and wheels, and parts thereof:			
8607.11.00	kg	– – Driving bogies and bissel-bogies		Free	15%
8607.12.00	kg	– – Other bogies and bissel-bogies		Free	15%
8607.19.00	kg	– – Other, including parts		Free	15%
		– Brakes and parts thereof:			
8607.21.00	kg	– – Air brakes and parts thereof		Free	15%
8607.29.00	kg	– – Other		Free	15%
8607.30.00	kg	– Hooks and other coupling devices, buffers, and parts thereof		Free	15%
		– Other:			
8607.91.00	kg	– – Of locomotives		Free	15%
8607.99.00	kg	– – Other		Free	15%
8608.00.00	kg	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.		Free	15%
8609.00.00	u	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		Free	15%

* * *

Chapter 87

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

Notes:

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective Headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Sub-Heading Notes:

5. Subheading 8708.22 covers:
 - (a) front windscreens (windshields), rear windows and other windows, framed; and
 - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,
 when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
87.01		Tractors (other than tractors of heading 87.09).			
		– Single axle tractors:			
8701.10.10	u	– – New		Free	15%
8701.10.20	u	– – Used or reconditioned		Free	15%
		– Road tractors for semi– trailers:			
		– – With only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
8701.21.10	u	– – – New; less than 1 year of age		Free	15%
8701.21.20	u	– – – Used or reconditioned		Free	15%
		– – With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion			
8701.22.10	u	– – – New; less than 1 year of age		Free	15%
8701.22.20	u	– – – Used or reconditioned		Free	15%
		– – With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion			
8701.23.10	u	– – – New; less than 1 year of age		Free	15%
8701.23.20	u	– – – Used or reconditioned		Free	15%
		– – With only electric motor for propulsion			
8701.24.10	u	– – – New; less than 1 year of age		Free	15%
8701.24.20	u	– – – Used or reconditioned		Free	15%
8701.29.00	u	– – Other		Free	15%
		– Track-laying tractors:			
8701.30.10	u	– – New		Free	15%
8701.30.20	u	– – Used or reconditioned		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other, of an engine power:			
		– – Not exceeding 18 kW			
		– – – For agriculture and forestry:			
8701.91.11	u	– – – – New		Free	15%
8701.91.12	u	– – – – Used or reconditioned		Free	15%
		– – – Other:			
8701.91.91	u	– – – – New		Free	15%
8701.91.92	u	– – – – Used or reconditioned		Free	15%
		– – Exceeding 18 kW but not exceeding 37 kW			
		– – – For agriculture and forestry:			
8701.92.11	u	– – – – New		Free	15%
8701.92.12	u	– – – – Used or reconditioned		Free	15%
		– – – Other:			
8701.92.91	u	– – – – New		Free	15%
8701.92.92	u	– – – – Used or reconditioned		Free	15%
		– – Exceeding 37 kW but not exceeding 75 kW			
		– – – For agriculture and forestry:			
8701.93.11	u	– – – – New		Free	15%
8701.93.12	u	– – – – Used or reconditioned		Free	15%
		– – – Other:			
8701.93.91	u	– – – – New		Free	15%
8701.93.92	u	– – – – Used or reconditioned		Free	15%
		– – Exceeding 75 kW but not exceeding 130 kW			
		– – – For agriculture and forestry:			
8701.94.11	u	– – – – New		Free	15%
8701.94.12	u	– – – – Used or reconditioned		Free	15%
		– – – Other:			
8701.94.91	u	– – – – New		Free	15%
8701.94.92	u	– – – – Used or reconditioned		Free	15%
		– – Exceeding 130 kW			
		– – – For agriculture and forestry:			
8701.95.11	u	– – – – New		Free	15%
8701.95.12	u	– – – – Used or reconditioned		Free	15%
		– – – Other:			
8701.95.91	u	– – – – New		Free	15%
8701.95.92	u	– – – – Used or reconditioned		Free	15%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.			
		– With only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
		– – New motor vehicles: not more than one year in age			
8702.10.11	u	– – – For transport of 10 persons or more but not exceeding 15 persons including the driver		Free	15%
8702.10.12	u	– – – For transport of 16 persons or more but not exceeding 22 persons including the driver		Free	15%
8702.10.13	u	– – – For transport of 23 persons or more		Free	15%
		– – Used or reconditioned motor vehicles: exceeding one year in age; including used less than 10 years in			
8702.10.21	u	– – – For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8702.10.22	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.10.23	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
8702.10.31	u	--- Used: 10 years and more --- For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%
8702.10.32	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.10.33	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
8702.20.11	u	--- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion --- New motor vehicles: not more than one year in age --- For transport of 10 persons or more but not exceeding 15 persons including the driver		Free	15%
8702.20.12	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		Free	15%
8702.20.13	u	--- For transport of 23 persons or more		Free	15%
8702.20.21	u	--- Used or reconditioned motor vehicles: exceeding one year in age; including used less than 10 years in --- For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%
8702.20.22	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.20.23	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
8702.20.31	u	--- Used: 10 years and more --- For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%
8702.20.32	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.20.33	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
8702.30.11	u	--- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion --- New motor vehicles: not more than one year in age --- For transport of 10 persons or more but not exceeding 15 persons including the driver		Free	15%
8702.30.12	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		Free	15%
8702.30.13	u	--- For transport of 23 persons or more		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8702.30.21	u	-- Used or reconditioned motor vehicles: exceeding one year in age; including used less than 10 years in --- For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%
8702.30.22	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.30.23	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
8702.30.31	u	-- Used or reconditioned motor vehicles: 10 years and more --- For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%
8702.30.32	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.30.33	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
8702.40.11	u	-- With only electric motor for propulsion -- New motor vehicles: not more than one year in age --- For transport of 10 persons or more but not exceeding 15 persons including the driver		Free	15%
8702.40.12	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		Free	15%
8702.40.13	u	--- For transport of 23 persons or more		Free	15%
8702.40.21	u	-- Used or reconditioned motor vehicles: exceeding one year in age; including used less than 10 years in --- For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%
8702.40.22	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.40.23	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
8702.40.31	u	-- Used or reconditioned motor vehicles: 10 years and more --- For transport of 10 persons or more but not exceeding 15 persons including the driver		20% or \$3000 each	15%
8702.40.32	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		20% or \$3000 each	15%
8702.40.33	u	--- For transport of 23 persons or more		20% or \$3000 each	15%
		-- Other -- New motor vehicles:			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8702.90.11	u	--- For transport of 10 persons or more but not exceeding 15 persons including the driver		Free	15%
8702.90.12	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		Free	15%
8702.90.13	u	--- For transport of 23 persons or more		Free	15%
		-- Used or reconditioned motor vehicles: exceeding one year in age; including used less than 10 years in			
8702.90.21	u	--- For transport of 10 persons or more but not exceeding 15 persons including the driver		25% or \$5000 each	15%
8702.90.22	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		25% or \$5000 each	15%
8702.90.23	u	--- For transport of 23 persons or more		25% or \$5000 each	15%
		-- Used or reconditioned motor vehicles: 10 years and more			
8702.90.31	u	--- For transport of 10 persons or more but not exceeding 15 persons including the driver		120% or \$9000 each	15%
8702.90.32	u	--- For transport of 16 persons or more but not exceeding 22 persons including the driver		120% or \$9000 each	15%
8702.90.33	u	--- For transport of 23 persons or more		120% or \$9000 each	15%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
		-- Vehicles specially designed for travelling on snow; golf cars and similar vehicles			
8703.10.10	u	-- Solar powered golf cars		Free	15%
8703.10.19	u	-- Other Golf cars		Free	15%
8703.10.90	u	-- Other		Free	15%
		-- Other vehicles, with only spark-ignition internal combustion piston engine:			
		-- Of a cylinder capacity not exceeding 1,000 cc			
8703.21.10	u	--- Ambulances		Free	15%
	u	--- Motor-homes:			
8703.21.21	u	---- New; not more than one year in age		Free	15%
8703.21.22	u	---- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$1000 each	15%
8703.21.23	u	---- Used, 10 years and more		120% or \$4000 each	15%
		--- Motor cars including station wagons and racing cars:			
8703.21.31	u	---- New; not more than one year in age		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8703.21.32	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$1000 each	15%
8703.21.33	u	----- Used, 10 years and more		120% or \$4000 each	15%
		---- Four wheel farm bike and ATV's			
8703.21.41	u	----- New; less than 1 year of age		Free	15%
8703.21.42	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$1000 each	15%
8703.21.43	u	----- Used, 10 years and more		100% or \$4000 each	15%
		---- Other motor vehicles:			
8703.21.91	u	----- New; not more than one year in age		Free	15%
8703.21.93	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$1000 each	15%
8703.21.99	u	----- Used or reconditioned; 10 years and more		120% or \$4000 each	15%
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc			
8703.22.10	u	---- Ambulances		Free	15%
		---- Motor-homes:			
8703.22.21	u	----- New; not more than one year in age		Free	15%
8703.22.22	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.22.23	u	----- Used, 10 years and more		120% or \$4000 each	15%
		---- Motor cars including station wagons and racing cars:			
8703.22.31	u	----- New; not more than one year in age		Free	15%
8703.22.32	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.22.33	u	----- Used, 10 years and more		120% or \$4000 each	15%
		---- Other motor vehicles:			
8703.22.91	u	----- New; not more than one year in age		Free	15%
8703.22.92	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.22.99	u	----- Used or reconditioned; 10 years and more		120% or \$4000 each	15%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			
8703.23.10	u	---- Ambulances		Free	15%
		---- Motor-homes:			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8703.23.21	u	----- New; not more than one year in age		Free	15%
8703.23.22	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.23.23	u	----- Used, 10 years and more		120% or \$4000 each	15%
		--- Motor cars including station wagons and racing cars:			
8703.23.31	u	----- New; not more than one year in age		Free	15%
8703.23.32	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.23.33	u	----- Used, 10 years and more		120% or \$5500 each	15%
		--- Other motor vehicles:			
8703.23.91	u	----- New; not more than one year in age		Free	15%
8703.23.92	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.23.99	u	----- Used or reconditioned; 10 years and more		120% or \$5500 each	15%
		-- Of a cylinder capacity exceeding 3,000 cc			
8703.24.10	u	--- Ambulances		Free	15%
		--- Motor-homes:			
8703.24.21	u	----- New; not more than one year in age		Free	15%
8703.24.22	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$5000 each	15%
8703.24.23	u	----- Used, 10 years and more		120% or \$10,000 each	15%
		--- Motor cars including station wagons and racing cars:			
8703.24.31	u	----- New; not more than one year in age		Free	15%
8703.24.32	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$5000 each	15%
8703.24.33	u	----- Used, 10 years and more		120% or \$10,000 each	15%
		--- Other motor vehicles:			
8703.24.91	u	----- New; not more than one year in age		Free	15%
8703.24.92	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$5000 each	15%
8703.24.99	u	----- Used or reconditioned; 10 years and more		120% or \$10,000 each	15%
		-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		-- Of a cylinder capacity not exceeding 1,500 cc			
8703.31.10	u	--- Ambulances		Free	15%
		--- Motor-homes:			
8703.31.21	u	---- New; not more than one year in age		Free	15%
8703.31.22	u	---- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.31.23	u	---- Used, 10 years and more		120% or \$8000 each	15%
		--- Motor cars including station wagons and racing cars:			
8703.31.31	u	---- New; not more than one year in age		Free	15%
8703.31.32	u	---- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.31.33	u	---- Used, 10 years and more		120% or \$8000 each	15%
		--- Four wheel farm bike and ATV's			
8703.21.41	u	---- New; less than 1 year of age		Free	15%
8703.21.42	u	---- Exceeding one year in age; including used less than 10 years in age		20% or \$1500 each	15%
8703.21.43	u	---- Used, 10 years and more		120% or \$8000 each	15%
		--- Other motor vehicles:			
8703.31.91	u	---- New; not more than one year in age		Free	15%
8703.31.92	u	---- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8703.31.99	u	---- Used or reconditioned; 10 years or more		120% or \$8000 each	15%
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc			
8703.32.10	u	--- Ambulances		Free	15%
		--- Motor-homes:			
8703.32.21	u	---- New; not more than one year in age		Free	15%
8703.32.22	u	---- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.32.23	u	---- Used, 10 years and more		120% or \$9000 each	15%
		--- Motor cars including station wagons and racing cars:			
8703.32.31	u	---- New; not more than one year in age		Free	15%
8703.32.32	u	---- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$4000 each	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8703.32.33	u	----- Used, 10 years and more		120% or \$9000 each	15%
		---- Other motor vehicles:			
8703.32.91	u	----- New; not more than one year in age		Free	15%
8703.32.92	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.32.99	u	----- Used or reconditioned; 10 years or more		120% or \$9000 each	15%
		-- Of a cylinder capacity exceeding 2,500 cc			
8703.33.10	u	---- Ambulances		Free	15%
		---- Motor-homes:			
8703.33.21	u	----- New; not more than one year in age		Free	15%
8703.33.22	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.33.23	u	----- Used, 10 years and more		120% or \$9000 each	15%
		---- Motor cars including station wagons and racing cars:			
8703.33.31	u	----- New; not more than one year in age		Free	15%
8703.33.32	u	----- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.33.33	u	----- Used, 10 years and more		120% or \$9000 each	15%
		---- Other motor vehicles:			
8703.33.91	u	----- New; not more than one year in age		Free	15%
8703.33.92	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.33.99	u	----- Used or reconditioned; 10 years or more		120% or \$9000 each	15%
		-- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
8703.40.10	u	-- New; not more than one year in age		Free	15%
8703.40.20	u	-- Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.40.30	u	-- Used, 10 years and more		120% or \$9000 each	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
8703.50.10	u	– – New; not more than one year in age		Free	15%
8703.50.20	u	– – Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.50.30	u	– – Used, 10 years or more		120% or \$6000 each	15%
		– Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
8703.60.10	u	– – New; not more than one year in age		Free	15%
8703.60.20	u	– – Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.60.30	u	– – Used, 10 years or more		120% or \$6000 each	15%
		– Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power			
8703.70.10	u	– – New; not more than one year in age		Free	15%
8703.70.20	u	– – Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.70.30	u	– – Used, 10 years or more		120% or \$6000 each	15%
		– Other vehicles, with only electric motor for propulsion			
8703.80.10	u	– – New; not more than one year in age		Free	15%
8703.80.20	u	– – Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.80.30	u	– – Used, 10 years or more		120% or \$6000 each	15%
		– Other			
8703.90.10	u	– – New; not more than one year in age		Free	15%
8703.90.20	u	– – Used or reconditioned; exceeding one year in age; including used less than 10 years in age		20% or \$3000 each	15%
8703.90.30	u	– – Used, 10 years or more		120% or \$6000 each	15%
87.04		Motor vehicles for the transport of goods.			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Dumpers designed for off-highway use			
		– – New; not more than one year in age			
8704.10.11	u	– – – Assembled		Free	15%
8704.10.12	u	– – – Unassembled; capacity not exceeding 80t		Free	15%
8704.10.13	u	– – – Unassembled; capacity exceeding 80t		Free	15%
		– – Exceeding one year in age; including used less than 10 years in age			
8704.10.91	u	– – – Assembled		5%	15%
8704.10.92	u	– – – Unassembled; capacity not exceeding 80t		5%	15%
8704.10.93	u	– – – Unassembled; capacity exceeding 80t		10%	15%
		– – Used or reconditioned; 10 years and more			
8704.10.94	u	– – – Assembled		10%	15%
8704.10.95	u	– – – Unassembled; capacity not exceeding 80t		10%	15%
8704.10.96	u	– – – Unassembled; capacity exceeding 80t		20%	15%
		– Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		– – G.V.W. not exceeding 5 tonnes			
		– – – Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. not exceeding 3.5 tonnes			
8704.21.31	u	– – – – New; not more than one year in age		Free	15%
8704.21.35	u	– – – – Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.21.39	u	– – – – Used, 10 years and more		20%	15%
		– – – Other; G.V.W. not exceeding 3.5t			
8704.21.41	u	– – – – New; not more than one year in age		Free	15%
8704.21.45	u	– – – – Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.21.49	u	– – – – Used, 10 years and more		120% or \$6000 each	15%
		– – – Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 3.5 tonnes, but not exceeding 5 tonnes			
8704.21.51	u	– – – – New; not more than one year in age		Free	15%
8704.21.55	u	– – – – Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.21.59	u	– – – – Used, 10 years and more		20%	15%
		– – – Other; G.V.W. exceeding 3.5 tonnes, but not exceeding 5 tonnes			
8704.21.61	u	– – – – New; not more than one year in age		Free	15%
8704.21.65	u	– – – – Exceeding one year in age; including used less than 10 years in age		20% or \$1800 each	15%
8704.21.69	u	– – – – Used, 10 years and more		120% or \$5800 each	15%
		– – G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes			
		– – – Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes			
8704.22.31	u	– – – – New; not more than one year in age		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8704.22.35	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.22.39	u	----- Used, 10 years and more --- Other; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes		20%	15%
8704.22.41	u	----- New; not more than one year in age		Free	15%
8704.22.45	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$1800 each	15%
8704.22.49	u	----- Used, 10 years and more --- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 10.5 tonnes, but not exceeding 20 tonnes		120% or \$5800 each	15%
8704.22.51	u	----- New; not more than one year in age		Free	15%
8704.22.55	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.22.59	u	----- Used, 10 years and more --- Other; G.V.W. exceeding 10.5 tonnes, but not exceeding 20 tonnes		20%	15%
8704.22.61	u	----- New; not more than one year in age		Free	15%
8704.22.65	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.22.69	u	----- Used, 10 years and more -- G.V.W. exceeding 20 tonnes --- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 20 tonnes		120% or \$6000 each	15%
8704.23.31	u	----- New; not more than one year in age		Free	15%
8704.23.35	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.23.39	u	----- Used, 10 years and more --- Other; G.V.W. exceeding 20 tonnes		20%	15%
8704.23.41	u	----- New; not more than one year in age		Free	15%
8704.23.45	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.23.49	u	----- Used, 10 years and more - Other, with only spark-ignition internal combustion piston engine: -- G.V.W. not exceeding 5 tonnes --- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. not exceeding 3.5 tonnes		120% or \$6000 each	15%
8704.31.31	u	----- New; not more than one year in age		Free	15%
8704.31.35	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.31.39	u	----- Used, 10 years and more --- Other; G.V.W. not exceeding 3.5 tonnes		20%	15%
8704.31.41	u	----- New; not more than one year in age		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8704.31.45	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$1700 each	15%
8704.31.49	u	----- Used, 10 years and more		120% or \$5800 each	15%
		--- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 3.5 tonnes but not exceeding 5 tonnes			
8704.31.51	u	----- New; not more than one year in age		Free	15%
8704.31.55	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.31.59	u	----- Used, 10 years and more		20%	15%
		--- Other; G.V.W. exceeding 3.5 tonnes but not exceeding 5 tonnes			
8704.31.61	u	----- New; not more than one year in age		Free	15%
8704.31.65	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.31.69	u	----- Used, 10 years and more		120% or \$6000 each	15%
		-- G.V.W. exceeding 5 tonnes			
		--- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes			
8704.32.31	u	----- New; not more than one year in age		Free	15%
8704.32.35	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.32.39	u	----- Used, 10 years and more		20%	15%
		--- Other; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes			
8704.32.41	u	----- New; not more than one year in age		Free	15%
8704.32.45	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.32.49	u	----- Used, 10 years and more		120% or \$12000 each	15%
		--- Tipper on road trucks; Tanker trucks used for transporting fuel, G.V.W. exceeding 10.5 tonnes			
8704.32.51	u	----- New; not more than one year in age		Free	15%
8704.32.55	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.32.59	u	----- Used, 10 years and more		20%	15%
		--- Other; G.V.W. exceeding 10.5 tonnes			
8704.32.61	u	----- New; not more than one year in age		Free	15%
8704.32.65	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.32.69	u	----- Used, 10 years and more		120% or \$12000 each	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
		– – G.V.W. not exceeding 5 tonnes			
		– – – Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. not exceeding 3.5 tonnes			
8704.41.31	u	– – – – New; not more than one year in age		Free	15%
8704.41.35	u	– – – – Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.41.39	u	– – – – Used, 10 years and more		20%	15%
		– – – Other; G.V.W. not exceeding 3.5 tonnes			
8704.41.41	u	– – – – New; not more than one year in age		Free	15%
8704.41.45	u	– – – – Exceeding one year in age; including used less than 10 years in age		20% or \$1700 each	15%
8704.41.49	u	– – – – Used, 10 years and more		120% or \$5800 each	15%
		– – – Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 3.5 tonnes but not exceeding 5 tonnes			
8704.41.51	u	– – – – New; not more than one year in age		Free	15%
8704.41.55	u	– – – – Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.41.59	u	– – – – Used, 10 years and more		20%	15%
		– – – Other; G.V.W. exceeding 3.5 tonnes but not exceeding 5 tonnes			
8704.41.61	u	– – – – New; not more than one year in age		Free	15%
8704.41.65	u	– – – – Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.41.69	u	– – – – Used, 10 years and more		120% or \$6000 each	15%
		– – G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes			
		– – – Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes			
8704.42.31	u	– – – – New; not more than one year in age		Free	15%
8704.42.35	u	– – – – Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.42.39	u	– – – – Used, 10 years and more		20%	15%
		– – – Other; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes			
8704.42.41	u	– – – – New; not more than one year in age		Free	15%
8704.42.45	u	– – – – Exceeding one year in age; including used less than 10 years in age		20% or \$1800 each	15%
8704.42.49	u	– – – – Used, 10 years and more		120% or \$5800 each	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		--- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 10.5 tonnes, but not exceeding 20 tonnes			
8704.42.51	u	---- New; not more than one year in age		Free	15%
8704.42.55	u	---- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.42.59	u	---- Used, 10 years and more		20%	15%
		--- Other; G.V.W. exceeding 10.5 tonnes, but not exceeding 20 tonnes			
8704.42.61	u	---- New; not more than one year in age		Free	15%
8704.42.65	u	---- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.42.69	u	---- Used, 10 years and more		120% or \$6000 each	15%
		-- G.V.W. exceeding 20 tonnes			
		--- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 20 tonnes			
8704.43.31	u	---- New; not more than one year in age		Free	15%
8704.43.35	u	---- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.43.39	u	---- Used, 10 years and more		20%	15%
		--- Other; G.V.W. exceeding 20 tonnes			
8704.43.41	u	---- New; not more than one year in age		Free	15%
8704.43.45	u	---- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.43.49	u	---- Used, 10 years and more		120% or \$6000 each	15%
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
		-- G.V.W. not exceeding 5 tonnes			
		--- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. not exceeding 3.5 tonnes			
8704.51.31	u	---- New; not more than one year in age		Free	15%
8704.51.35	u	---- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.51.39	u	---- Used, 10 years and more		20%	15%
		--- Other; G.V.W. not exceeding 3.5 tonnes			
8704.51.41	u	---- New; not more than one year in age		Free	15%
8704.51.45	u	---- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.51.49	u	---- Used, 10 years and more		120% or \$6000 each	15%
		--- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 3.5 tonnes but not exceeding 5 tonnes			
8704.51.51	u	---- New; not more than one year in age		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8704.51.55	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.51.59	u	----- Used, 10 years and more ---- Other; G.V.W. exceeding 3.5 tonnes but not exceeding 5 tonnes		20%	15%
8704.51.61	u	----- New; not more than one year in age		Free	15%
8704.51.65	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.51.69	u	----- Used, 10 years and more -- G.V.W. exceeding 5 tonnes --- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes		120% or \$6000 each	15%
8704.52.31	u	----- New; not more than one year in age		Free	15%
8704.52.35	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.52.39	u	----- Used, 10 years and more ---- Other; G.V.W. exceeding 5 tonnes, but not exceeding 10.5 tonnes		20%	15%
8704.52.41	u	----- New; not more than one year in age		Free	15%
8704.52.45	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.52.49	u	----- Used, 10 years and more --- Tipper on road trucks; Tanker trucks used for transporting fuel; G.V.W. exceeding 10.5 tonnes		120% or \$6000 each	15%
8704.52.51	u	----- New; not more than one year in age		Free	15%
8704.52.55	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.52.59	u	----- Used, 10 years and more ---- Other, G.V.W. exceeding 10.5 tonnes		20%	15%
8704.52.61	u	----- New; not more than one year in age		Free	15%
8704.52.65	u	----- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.52.69	u	----- Used, 10 years and more - Other with only electric motor for propulsion --- Tipper on road trucks; Tanker trucks used for transporting fuel		120% or \$12000 each	15%
8704.60.31	u	----- New; not more than one year in age		Free	15%
8704.60.35	u	----- Exceeding one year in age; including used less than 10 years in age		10%	15%
8704.60.39	u	----- Used, 10 years and more ---- Other		20%	15%
8704.60.41	u	----- New; not more than one year in age		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8704.60.45	u	---- Exceeding one year in age; including used less than 10 years in age		20% or \$2000 each	15%
8704.60.49	u	---- Used, 10 years and more		120% or \$12000 each	15%
		– Other			
		-- New; not more than one year in age			
8704.90.11		--- Tipper on road trucks; Tanker trucks used for transporting fuel		Free	15%
8704.90.19		--- Other		Free	15%
		-- Exceeding one year in age; including used less than 10 years in age			
8704.90.21		--- Tipper on road trucks; Tanker trucks used for transporting fuel		10%	15%
8704.90.22		--- Other		20% or \$2000 each	15%
		-- Used, 10 years and more			
8704.90.23		--- Tipper on road trucks; Tanker trucks used for transporting fuel		20%	15%
8704.90.24		--- Other		120% or \$12000 each	15%
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).			
		– Crane lorries:			
8705.10.10	u	-- New		Free	15%
8705.10.20	u	-- Used or reconditioned		Free	15%
		– Mobile drilling derricks:			
8705.20.10	u	-- New		Free	15%
8705.20.20	u	-- Used or reconditioned		Free	15%
		– Fire fighting vehicles:			
8705.30.10	u	-- New		Free	15%
8705.30.20	u	-- Used or reconditioned		Free	15%
		– Concrete-mixer lorries:			
8705.40.10	u	-- New		Free	15%
8705.40.20	u	-- Used or reconditioned		Free	15%
		– Other:			
8705.90.10	u	-- New		Free	15%
8705.90.20	u	-- Used or reconditioned		Free	15%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
8706.00.10	u	-- New		30%	15%
8706.00.20	u	-- Used or reconditioned		30%	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. – For the vehicles of heading 87.03: – – New			
8707.10.11	u	– – – Motor Cars		30%	15%
8707.10.12	u	– – – Other		20%	15%
		– – Used or reconditioned			
8707.10.21	u	– – – Motor Cars		30%	15%
8707.10.22	u	– – – Other		20%	15%
		– Other:			
8707.90.10	u	– – New		20%	15%
8707.90.20	u	– – Used or reconditioned		20%	15%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.10.00	kg	– Bumpers and parts thereof – Other parts and accessories of bodies (including cabs):		Free	15%
8708.21.00	kg	– – Safety seat belts		Free	15%
8708.22.00	kg	– – Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter		Free	15%
8708.29.00	kg	– – Other		Free	15%
8708.30.00	kg	– Brakes and servo-brakes; parts thereof		Free	15%
8708.40.00	kg	– Gear boxes and parts thereof		Free	15%
8708.50.00	kg	– Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		Free	15%
8708.70.00	kg	– Road wheels and parts and accessories thereof		Free	15%
8708.80.00	kg	– Suspension systems and parts thereof (including shock-absorbers) – Other parts and accessories:		Free	15%
8708.91.00	kg	– – Radiators and parts thereof		Free	15%
8708.92.00	kg	– – Silencers (mufflers) and exhaust pipes; parts thereof		Free	15%
8708.93.00	kg	– – Clutches and parts thereof		Free	15%
8708.94.00	kg	– – Steering wheels, steering columns and steering boxes; parts thereof		Free	15%
8708.95.00	kg	– – Safety airbags with inflator system; parts thereof		Free	15%
8708.99.00	kg	– – Other		Free	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:			
8709.11.00	u	– – Electrical		Free	15%
8709.19.00	u	– – Other		Free	15%
8709.90.00	kg	– Parts		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8710.00.00	u	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.		Free	15%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. – With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.10.10	u	– – New		Free	15%
8711.10.20	u	– – Used or reconditioned		Free	15%
		– With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
		– – New			
8711.20.11	u	– – – of a cylinder capacity exceeding 50 cc but not exceeding 125 cc		Free	15%
8711.20.12	u	– – – of a cylinder capacity exceeding 125 cc but not exceeding 250 cc		55% PICTA Free	15%
		– – Used or reconditioned			
8711.20.21	u	– – – of a cylinder capacity exceeding 50 cc but not exceeding 125 cc		Free	15%
8711.20.22	u	– – – of a cylinder capacity exceeding 125 cc but not exceeding 250 cc		55% PICTA Free	15%
		– With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.30.10	u	– – New		100% PICTA Free	15%
8711.30.20	u	– – Used or reconditioned		100% PICTA Free	15%
		– With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
8711.40.10	u	– – New		150% PICTA Free	15%
8711.40.20	u	– – Used or reconditioned		150% PICTA Free	15%
		– With internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.50.10	u	– – New		200% PICTA Free	15%
8711.50.20	u	– – Used or reconditioned		200% PICTA Free	15%
		– With electric motor for propulsion:			
8711.60.10	u	– – New		Free	15%
8711.60.20	u	– – Used or reconditioned		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other:			
8711.90.10	u	– – Side cars		Free	15%
8711.90.90	u	– – Other		Free	15%
8712.00.00	u	Bicycles and other cycles (including delivery tricycles), not motorised.		Free	15%
87.13		Carriage for disabled persons whether or not motorised or otherwise mechanically propelled.			
8713.10.00	u	– Not mechanically propelled		Free	15%
8713.90.00	u	– Other		Free	15%
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.			
8714.10.00	kg	– Of motorcycles (including mopeds)		Free	15%
8714.20.00	kg	– Of carriages for disabled persons		Free	15%
		– Other:			
8714.91.00	kg	– – Frames and forks, and parts thereof		Free	15%
8714.92.00	kg	– – Wheel rims and spokes		Free	15%
8714.93.00	kg	– – Hubs, other than coaster braking hubs and hub brakes, and freewheel sprocket-wheels		Free	15%
8714.94.00	kg	– – Brakes, including coaster braking hubs and hub brakes, and parts thereof		Free	15%
8714.95.00	u	– – Saddles		Free	15%
8714.96.00	kg	– – Pedals and crank-gear, and parts thereof		Free	15%
8714.99.00	kg	– – Other		Free	15%
8715.00.00	kg	Baby carriages and parts thereof.		Free	15%
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
		– Trailers and semi-trailers of the caravan type, for housing or camping:			
8716.10.10	u	– – New		Free	15%
8716.10.20	u	– – Used or reconditioned		Free	15%
		– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:			
8716.20.10	u	– – New		Free	15%
8716.20.20	u	– – Used or reconditioned		Free	15%
		– Other trailers and semi-trailers for the transport of goods:			
		– – Tanker trailers and tanker semi-trailers:			
8716.31.10	u	– – – New		Free	15%
8716.31.20	u	– – – Used or reconditioned		Free	15%
		– – Other:			
8716.39.10	u	– – – New		Free	15%
8716.39.20	u	– – – Used or reconditioned		Free	15%
		– Other trailers and semi-trailers:			
8716.40.10	u	– – New		Free	15%
8716.40.20	u	– – Used or reconditioned		Free	15%
		– Other vehicles:			
8716.80.10	u	– – New		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8716.80.20	u	– – Used or reconditioned		Free	15%
8716.90.00	kg	– Parts		Free	15%

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Chapter 88

Aircraft, spacecraft, and parts thereof

Notes:

1. For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Sub-Heading Notes:

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

2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
8801.00.00	u	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.		Free	15%
88.02	u	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06.; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		Free	15%
		– Helicopters:			
8802.11.00	u	– – Of an unladen weight not exceeding 2,000 kg		Free	15%
8802.12.00	u	– – Of an unladen weight exceeding 2,000 kg		Free	15%
8802.20.00	u	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		Free	15%
8802.30.00	u	– Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		Free	15%
8802.40.00	u	– Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		Free	15%
8802.60.00	u	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		Free	15%
8804.00.00	kg	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.		Free	15%
88.05		Aircraft launching gear; deck– arrestor or similar gear; ground flying trainers; parts of the foregoing			
8805.10.00	kg	– Aircraft launching gear and parts thereof; deck–arrestor or similar gear and parts thereof		Free	15%
		– Ground flying trainers and parts thereof:			
8805.21.00	kg	– – Air combat simulators and parts thereof		Free	15%
8805.29.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
88.06		Unmanned aircraft.			
8806.10.00	u	– Designed for the carriage of passengers		Free	15%
		– Other, for remote-controlled flight only:			
8806.21.00	u	– – With maximum take-off weight not more than 250 g		Free	15%
8806.22.00	u	– – With maximum take-off weight more than 250 g but not more than 7 kg		Free	15%
8806.23.00	u	– – With maximum take-off weight more than 7 kg but not more than 25 kg		Free	15%
8806.24.00	u	– – With maximum take-off weight more than 25 kg but not more than 150 kg		Free	15%
8806.29.00	u	– – Other		Free	15%
		– Other:			
8806.91.00	u	– – With maximum take-off weight not more than 250 g		Free	15%
8806.92.00	u	– – With maximum take-off weight more than 250 g but not more than 7 kg		Free	15%
8806.93.00	u	– – With maximum take-off weight more than 7 kg but not more than 25 kg		Free	15%
8806.94.00	u	– – With maximum take-off weight more than 25 kg but not more than 150 kg		Free	15%
8806.99.00	u	– – Other		Free	15%
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.			
8807.10.00	kg	– Propellers and rotors and parts thereof		Free	15%
8807.20.00	kg	– Under-carriages and parts thereof		Free	15%
8807.30.00	kg	– Other parts of aeroplanes, helicopters or unmanned aircraft		Free	15%
8807.90.00	kg	– Other		Free	15%

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Chapter 89

Ships, boats and floating structures

Notes:

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10.00	u	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		Free	15%
8901.20.00	u	– Tankers		Free	15%
8901.30.00	u	– Refrigerated vessels, other than those of subheading 8901.20		Free	15%
8901.90.00	u	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods		Free	15%
8902.00.00	u	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		Free	15%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
		– Inflatable (including rigid hull inflatable) boats:			
8903.11.00	u	– – Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg		Free	15%
8903.12.00	u	– – Not designed for use with a motor and unladen (net) weight not exceeding 100 kg		Free	15%
8903.19.00	u	– – Other		Free	15%
		– Sailboats, other than inflatable, with or without auxiliary motor:			
8903.21.00	u	– – Of a length not exceeding 7.5 m		Free	15%
8903.22.00	u	– – Of a length exceeding 7.5 m but not exceeding 24 m		Free	15%
8903.23.00	u	– – Of a length exceeding 24 m		Free	15%
		– Motorboats, other than inflatable, not including outboard motorboats:			
8903.31.00	u	– – Of a length not exceeding 7.5 m		Free	15%
8903.32.00	u	– – Of a length exceeding 7.5 m but not exceeding 24 m		Free	15%
8903.33.00	u	– – Of a length exceeding 24 m		Free	15%
		– Other:			
8903.93.00	u	– – Of a length not exceeding 7.5 m		Free	15%
		– – Other			
8903.99.10	u	– – – Canoe		Free	15%
8903.99.11	u	– – – Jet ski		Free	15%
8903.99.12	u	– – – Kayaks		Free	15%
8903.99.19	u	– – – Other		Free	15%
8904.00.00	u	Tugs and pusher craft.		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
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			
8905.10.00	u	– Dredgers		Free	15%
8905.20.00	u	– Floating or submersible drilling or production		Free	15%
8905.90.00	u	– Other		Free	15%
89.06		Other vessels, including warships and lifeboats other than rowing boats.			
8906.10.00	u	– Warships		Free	15%
8906.90.00	u	– Other		Free	15%
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10.00	u	– Inflatable rafts		Free	15%
		– Other:			
8907.90.10	u	– – Floating landing stages		Free	15%
8907.90.90	u	– – Other		Free	15%
8908.00.00	u	Vessels and other floating structures for breaking up.		Free	15%

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

Chapter 90
**Optical, photographic, cinematographic, measuring, checking, precision, medical or
surgical instruments and apparatus; parts and accessories thereof**

Notes:

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Notes 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or
- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Notes 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the Headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Notes, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

-Preventing or correcting bodily deformities; or

-Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
9001.10.00	kg	– Optical fibres, optical fibre bundles and cables		Free	15%
9001.20.00	kg	– Sheets and plates of polarising material		Free	15%
9001.30.00	u	– Contact lenses		Free	15%
9001.40.00	u	– Spectacle lenses of glass		Free	15%
9001.50.00	u	– Spectacle lenses of other materials		Free	15%
9001.90.00	kg	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
		– Objective lenses:			
9002.11.00	kg	– – For cameras, projectors or photographic enlargers or reducers		Free	15%
9002.19.00	kg	– – Other		Free	15%
9002.20.00	kg	– Filters		Free	15%
9002.90.00	kg	– Other		Free	15%
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		– Frames and mountings:			
9003.11.00	u	– – Of plastics		Free	15%
9003.19.00	u	– – Of other materials		Free	15%
9003.90.00	kg	– Parts		Free	15%
90.04		Spectacles, goggles and the like, corrective, protective or other.			
9004.10.00	u	– Sunglasses		Free	15%
9004.90.00	u	– Other		Free	15%
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10.00	u	– Binoculars		Free	15%
9005.80.00	u	– Other instruments		Free	15%
9005.90.00	kg	– Parts and accessories (including mountings)		Free	15%
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			
9006.30.00	u	– 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		Free	15%
9006.40.00	u	– Instant print cameras		Free	15%
		– Other cameras:			
9006.53.00	u	– – For roll film of a width of 35 mm		Free	15%
9006.59.00	u	– – Other		Free	15%
		– Photographic flashlight apparatus and flashbulbs:			
9006.61.00	u	– – Discharge lamp (“electronic”) flashlight apparatus		Free	15%
9006.69.00	u	– – Other		Free	15%
		– Parts and accessories:			
9006.91.00	kg	– – For cameras		Free	15%
9006.99.00	kg	– – Other		Free	15%
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10.00	u	– Cameras		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9007.20.00	u	– Projectors		Free	15%
		– Parts and accessories:			
9007.91.00	kg	– – For cameras		Free	15%
9007.92.00	kg	– – For projectors		Free	15%
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.50.00	u	– Projectors, enlargers and reducers		Free	15%
9008.90.00	u	– Parts and accessories		Free	15%
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10.00	u	– 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		Free	15%
9010.50.00	u	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes		Free	15%
9010.60.00	u	– Projection screens		Free	15%
9010.90.00	kg	– Parts and accessories		Free	15%
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
9011.10.00	u	– Stereoscopic microscopes		Free	15%
9011.20.00	u	– Other microscopes, for photomicrography, cinephoto–micrography or microprojection		Free	15%
9011.80.00	u	– Other microscopes		Free	15%
9011.90.00	kg	– Parts and accessories		Free	15%
90.12		Microscopes other than optical microscopes; diffraction apparatus.			
9012.10.00	u	– Microscopes other than optical microscopes; diffraction apparatus		Free	15%
9012.90.00	kg	– Parts and accessories		Free	15%
90.13		Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
9013.10.00	u	– Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI		Free	15%
9013.20.00	u	– Lasers, other than laser diodes		Free	15%
9013.80.00	u	– Other devices, appliances and instruments		Free	15%
9013.90.00	kg	– Parts and accessories		Free	15%
90.14		Direction finding compasses; other navigational instruments and appliances.			
9014.10.00	u	– Direction finding compasses		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9014.20.00	u	– Instruments and appliances for aeronautical or space navigation (other than compasses)		Free	15%
9014.80.00	u	– Other instruments and appliances		Free	15%
9014.90.00	kg	– Parts and accessories		Free	15%
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10.00	u	– Rangefinders		Free	15%
9015.20.00	u	– Theodolites and tachymeters (tacheometers)		Free	15%
9015.30.00	u	– Levels		Free	15%
9015.40.00	kg	– Photogrammetrical surveying instruments and appliances		Free	15%
9015.80.00	u	– Other instruments and appliances		Free	15%
9015.90.00	kg	– Parts and accessories		Free	15%
9016.00.00	kg	Balances of a sensitivity of 5 cg or better, with or without weights.		Free	15%
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
9017.10.00	u	– Drafting tables and machines, whether or not automatic		Free	15%
9017.20.00	u	– Other drawing, marking-out or mathematical calculating instruments		Free	15%
9017.30.00	u	– Micrometers, callipers and gauges		Free	15%
9017.80.00	u	– Other instruments		Free	15%
9017.90.00	kg	– Parts and accessories		Free	15%
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
		– Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11.00	u	– – Electro-cardiographs		Free	15%
9018.12.00	u	– – Ultrasonic scanning apparatus		Free	15%
9018.13.00	u	– – Magnetic resonance imaging apparatus		Free	15%
9018.14.00	u	– – Scintigraphic apparatus		Free	15%
9018.19.00	u	– – Other		Free	15%
9018.20.00	kg	– Ultra-violet or infra-red ray apparatus		Free	15%
		– Syringes, needles, catheters, cannulae and the like:			
9018.31.00	u	– – Syringes, with or without needles		Free	15%
9018.32.00	kg	– – Tubular metal needles and needles for sutures		Free	15%
9018.39.00	u	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9018.41.00	kg	– Other instruments and appliances, used in dental – – Dental drill engines, whether or not combined on a single base with other dental equipment		Free	15%
9018.49.00	u	– – Other		Free	15%
9018.50.00	kg	– Other ophthalmic instruments and appliances		Free	15%
9018.90.00	kg	– Other instruments and appliances		Free	15%
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10.00	kg	– Mechano-therapy appliances; massage apparatus; psychological aptitude– testing apparatus		Free	15%
9019.20.00	kg	– Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		Free	15%
9020.00.00	kg	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		Free	15%
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
9021.10.00	kg	– Orthopaedic or fracture appliances – Artificial teeth and dental fittings:		Free	15%
9021.21.00	kg	– – Artificial teeth		Free	15%
9021.29.00	kg	– – Other – Other artificial parts of the body:		Free	15%
9021.31.00	kg	– – Artificial joints		Free	15%
9021.39.00	kg	– – Other		Free	15%
9021.40.00	u	– Hearing aids, excluding parts and accessories		Free	15%
9021.50.00	u	– Pacemakers for stimulating heart muscles, excluding parts and accessories		Free	15%
9021.90.00	kg	– Other		Free	15%
90.22		Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X- ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. – Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.12.00	u	– – Computed tomography apparatus		Free	15%
9022.13.00	u	– – Other, for dental uses		Free	15%
9022.14.00	u	– – Other, for medical, surgical or veterinary uses		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9022.19.00	u	– – For other uses – Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		Free	15%
9022.21.00	u	– – For medical, surgical, dental or veterinary uses		Free	15%
9022.29.00	u	– – For other uses		Free	15%
9022.30.00	u	– X-ray tubes		Free	15%
9022.90.00	kg	– Other, including parts and accessories		Free	15%
9023.00.00	kg	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.		Free	15%
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10.00	u	– Machines and appliances for testing metals		Free	15%
9024.80.00	u	– Other machines and appliances		Free	15%
9024.90.00	kg	– Parts and accessories		Free	15%
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. – Thermometers and pyrometers, not combined with other instruments:			
9025.11.00	u	– – Liquid-filled, for direct reading		Free	15%
9025.19.00	u	– – Other		Free	15%
		– Other instruments			15%
9025.80.10	u	– – Barometers, not combined with other instruments		Free	15%
9025.80.90	u	– – Other		Free	15%
9025.90.00	kg	– Parts and accessories		Free	15%
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10.00	u	– For measuring or checking the flow or level of liquids		Free	15%
9026.20.00	u	– For measuring or checking pressure		Free	15%
9026.80.00	u	– Other instruments or apparatus		Free	15%
9026.90.00	kg	– Parts and accessories		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
9027.10.00	u	– Gas or smoke analysis apparatus		Free	15%
9027.20.00	u	– Chromatographs and electrophoresis instruments		Free	15%
9027.30.00	u	– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		Free	15%
9027.50.00	u	– Other instruments and apparatus using optical radiations (UV, visible, IR)		Free	15%
		– Other instruments and apparatus:			
9027.81.00	u	– – Mass spectrometers		Free	15%
9027.89.00	u	– – Other		Free	15%
9027.90.00	kg	– Microtomes; parts and accessories		Free	15%
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10.00	u	– Gas meters		Free	15%
9028.20.00	u	– Liquid meters		Free	15%
9028.30.00	u	– Electricity meters		Free	15%
9028.90.00	kg	– Parts and accessories		Free	15%
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
9029.10.00	u	– Revolution counters, production counters, taximeters, mileometers, pedometers and the like		Free	15%
9029.20.00	u	– Speed indicators and tachometers; stroboscopes		Free	15%
9029.90.00	kg	– Parts and accessories		Free	15%
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
9030.10.00	u	– Instruments and apparatus for measuring or detecting ionising radiations		Free	15%
9030.20.00	u	– Oscilloscopes and oscillographs		Free	15%
		– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):			
9030.31.00	u	– – Multimeters without a recording device		Free	15%
9030.32.00	u	– – Multimeters with a recording device		Free	15%
9030.33.00	u	– – Other, without a recording device		Free	15%
9030.39.00	u	– – Other, with a recording device		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9030.40.00	u	– Other instruments and apparatus, specially designed for telecommunications (for example, cross– talk meters, gain measuring instruments, distortion factor meters, psophometers)		Free	15%
9030.82.00	u	– Other instruments and apparatus: – – For measuring or checking semiconductor wafers or devices (including integrated circuits)		Free	15%
9030.84.00	u	– – Other, with a recording device		Free	15%
9030.89.00	u	– – Other		Free	15%
9030.90.00	kg	– Parts and accessories		Free	15%
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
9031.10.00	u	– Machines for balancing mechanical parts		Free	15%
9031.20.00	u	– Test benches		Free	15%
9031.41.00	u	– Other optical instruments and appliances: – – For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)		Free	15%
9031.49.00	u	– – Other		Free	15%
9031.80.00	u	– Other instruments, appliances and machines		Free	15%
9031.90.00	kg	– Parts and accessories		Free	15%
90.32		Automatic regulating or controlling instruments and apparatus.			
9032.10.00	u	– Thermostats		Free	15%
9032.20.00	u	– Manostats		Free	15%
9032.81.00	u	– Other instruments and apparatus: – – Hydraulic or pneumatic		Free	15%
9032.89.00	u	– – Other		Free	15%
9032.90.00	kg	– Parts and accessories		Free	15%
9033.00.00	kg	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.		Free	15%

* * *

Chapter 91

Clocks and watches and parts thereof

Notes:

1. This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Notes 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11.00	u	– – With mechanical display only		Free	15%
9101.19.00	u	– – Other		Free	15%
		– Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	u	– – With automatic winding		Free	15%
9101.29.00	u	– – Other		Free	15%
		– Other:			
9101.91.00	u	– – Electrically operated		Free	15%
9101.99.00	u	– – Other		Free	15%
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
		– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102.11.00	u	– – With mechanical display only		Free	15%
9102.12.00	u	– – With opto-electronic display only		Free	15%
9102.19.00	u	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	u	– – With automatic winding		Free	15%
9102.29.00	u	– – Other		Free	15%
		– Other:			
9102.91.00	u	– – Electrically operated		Free	15%
9102.99.00	u	– – Other		Free	15%
91.03		Clocks with watch movements, excluding clocks of heading 91.04.			
9103.10.00	u	– Electrically operated		Free	15%
9103.90.00	u	– Other		Free	15%
9104.00.00	u	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		Free	15%
91.05		Other clocks.			
		– Alarm clocks:			
9105.11.00	u	– – Electrically operated		Free	15%
9105.19.00	u	– – Other		Free	15%
		– Wall clocks:			
9105.21.00	u	– – Electrically operated		Free	15%
9105.29.00	u	– – Other		Free	15%
		– Other:			
9105.91.00	u	– – Electrically operated		Free	15%
9105.99.00	u	– – Other		Free	15%
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).			
9106.10.00	u	– Time-registers; time-recorders		Free	15%
9106.90.00	u	– Other		Free	15%
9107.00.00	u	Time switches with clock or watch movement or with synchronous motor.		Free	15%
91.08		Watch movements, complete and assembled.			
		– Electrically operated:			
9108.11.00	u	– – With mechanical display only or with a device to which a mechanical display can be incorporated		Free	15%
9108.12.00	u	– – With opto-electronic display only		Free	15%
9108.19.00	u	– – Other		Free	15%
9108.20.00	u	– With automatic winding		Free	15%
9108.90.00	u	– Other		Free	15%
91.09		Clock movements, complete and assembled.			
9109.10.00	u	– Electrically operated		Free	15%
9109.90.00	u	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
		– Of watches:			
9110.11.00	u	– – Complete movements, unassembled or partly assembled (movement sets)		Free	15%
9110.12.00	kg	– – Incomplete movements, assembled		Free	15%
9110.19.00	kg	– – Rough movements		Free	15%
9110.90.00	kg	– Other		Free	15%
91.11		Watch cases and parts thereof.			
9111.10.00	u	– Cases of precious metal or of metal clad with precious metal		Free	15%
9111.20.00	u	– Cases of base metal, whether or not gold– or silver–plated		Free	15%
9111.80.00	u	– Other cases		Free	15%
9111.90.00	kg	– Parts		Free	15%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20.00	u	– Cases		Free	15%
9112.90.00	kg	– Parts		Free	15%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10.00	kg	– Of precious metal or of metal clad with precious metal		Free	15%
9113.20.00	kg	– Of base metal, whether or not gold-or silver-plated		Free	15%
		– Other			
9113.90.10	kg	– – Of natural or cultured pearls, precious or semi-precious stones		Free	15%
9113.90.90	kg	– – Other		Free	15%
91.14		Other clock or watch parts.			
9114.30.00	kg	– Dials		Free	15%
9114.40.00	kg	– Plates and bridges		Free	15%
9114.90.00	kg	– Other		Free	15%

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Chapter 92

Musical instruments; parts and accessories of such articles

Notes:

1. This Chapter does not cover:

- (a) Parts of general use, as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same Heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10.00	u	– Upright pianos		Free	15%
9201.20.00	u	– Grand pianos		Free	15%
9201.90.00	u	– Other		Free	15%
92.02		Other string musical instruments (for example, guitars, violins, harps).			
9202.10.00	u	– Played with a bow		Free	15%
		– Other			
9202.90.10	u	– – Ukulele		Free	15%
9202.90.90	u	– – Other		Free	15%
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
9205.10.00	u	– Brass-wind instruments		Free	15%
9205.90.00	u	– Other		Free	15%
92.06		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			
9206.00.10	u	– Island drums		Free	15%
9206.00.90	u	– Other		Free	15%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10.00	u	– Keyboard instruments, other than accordions		Free	15%
9207.90.00	u	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.			
9208.10.00	u	– Musical boxes		Free	15%
9208.90.00	u	– Other		Free	15%
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
9209.30.00	kg	– Musical instrument strings		Free	15%
		– Other:			
9209.91.00	kg	– – Parts and accessories for pianos		Free	15%
9209.92.00	kg	– – Parts and accessories for the musical instruments of heading 92.02		Free	15%
9209.94.00	kg	– – Parts and accessories for the musical instruments of heading 92.07		Free	15%
9209.99.00	kg	– – Other		Free	15%

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SECTION XIX

ARMS AND AMMUNITION; PARTS & 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 Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. In Heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
9301.10.00	u	– Artillery weapons (for example, guns, howitzers and mortars)		Free	15%
9301.20.00	u	– Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		Free	15%
9301.90.00	u	– Other		Free	15%
9302.00.00	u	Revolvers and pistols, other than those of heading 93.03 or 93.04.		Free	15%
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303.10.00	u	– Muzzle-loading firearms		Free	15%
9303.20.00	u	– Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		Free	15%
9303.30.00	u	– Other sporting, hunting or target-shooting rifles		Free	15%
9303.90.00	u	– Other		Free	15%
93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.			
9304.00.10	u	– Spear guns		Free	15%
9304.00.90	u	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
93.05		Parts and accessories of articles of heading 93.01 to 93.04.			
9305.10.00	kg	– Of revolvers or pistols		Free	15%
9305.20.00	kg	– Of shotguns or rifles of heading 93.03		Free	15%
		– Other:			
9305.91.00	kg	– – Of military weapons of heading 93.01		Free	15%
		– – Other			
9305.99.10	kg	– – – Parts of Spear guns		Free	15%
9305.99.90	kg	– – – Other		Free	15%
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			
		Shotgun cartridges and parts thereof; air gun pellets:			
9306.21.00	kg	– – Cartridges		Free	15%
9306.29.00	kg	– – Other		Free	15%
9306.30.00	kg	– Other cartridges and parts thereof		Free	15%
9306.90.00	kg	– Other		Free	15%
9307.00.00	kg	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.		Free	15%

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SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes:

1. This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or light sources and parts thereof of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those Headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10.00	u	– Seats of a kind used for aircraft		Free	15%
9401.20.00	u	– Seats of a kind used for motor vehicles		Free	15%
		– Swivel seats with variable height adjustment:			
9401.31.00	u	– – Of wood		Free	15%
9401.39.00	u	– – Other		Free	15%
		– Seats other than garden seats or camping equipment,			
9401.41.00	u	– – Of wood		Free	15%
9401.49.00	u	– – Other		Free	15%
		– Seats of cane, osier, bamboo or similar materials:			
9401.52.00	u	– – Of bamboo		Free	15%
9401.53.00	u	– – Of rattan		Free	15%
9401.59.00	u	– – Other		Free	15%
		– Other seats, with wooden frames:			
9401.61.00	u	– – Upholstered		Free	15%
9401.69.00	u	– – Other		Free	15%
		– Other seats, with metal frames:			
9401.71.00	u	– – Upholstered		Free	15%
9401.79.00	u	– – Other		Free	15%
9401.80.00	u	– Other seats		Free	15%
		– Parts:			
9401.91.00	kg	– – Of wood		Free	15%
9401.99.00	kg	– – Other		Free	15%
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
		– Dentists', barbers' or similar chairs and parts thereof			
9402.10.10	kg	– – Dentists' chairs		Free	15%
9402.10.20	kg	– – Barbers' chairs		Free	15%
9402.10.90	kg	– – Other		Free	15%
9402.90.00	kg	– Other		Free	15%
94.03		Other furniture and parts thereof.			
9403.10.00	kg	– Metal furniture of a kind used in offices		Free	15%
9403.20.00	kg	– Other metal furniture		Free	15%
9403.30.00	u	– Wooden furniture of a kind used in offices		Free	15%
9403.40.00	u	– Wooden furniture of a kind used in the kitchen		Free	15%
9403.50.00	u	– Wooden furniture of a kind used in the bedroom		Free	15%
9403.60.00	u	– Other wooden furniture		Free	15%
9403.70.00	kg	– Furniture of plastics		Free	15%
		– Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.82.00	kg	– – Of bamboo		Free	15%
9403.83.00	kg	– – Of rattan		Free	15%
9403.89.00	kg	– – Other		Free	15%
		– Parts:			
9403.91.00	kg	– – Of wood		Free	15%
9403.99.00	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10.00	kg	– Mattress supports		Free	15%
		– Mattresses:			
9404.21.00	u	– – Of cellular rubber or plastics, whether or not		Free	15%
9404.29.00	u	– – Of other materials		Free	15%
9404.30.00	u	– Sleeping bags		Free	15%
9404.40.00	u	– Quilts, bedspreads, eiderdowns and duvets (comforters)		Free	15%
9404.90.00	kg	– Other		Free	15%
94.05		Luminaires 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.			
		– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:			
9405.11.00	kg	– – Designed for use solely with light-emitting diode (LED) light sources		Free	15%
9405.19.00	kg	– – Other		Free	15%
		– Electric table, desk, bedside or floor– standing luminaires:			
9405.21.00	kg	– – Designed for use solely with light-emitting diode (LED) light sources		Free	15%
9405.29.00	kg	– – Other		Free	15%
		– Lighting strings of a kind used for Christmas trees:			
9405.31.00	kg	– – Designed for use solely with light-emitting diode (LED) light sources		Free	15%
9405.39.00	kg	– – Other		Free	15%
		– Other electric luminaires and lighting fittings:			
9405.41.00	kg	– – Photovoltaic, designed for use solely with light-emitting diode (LED) light sources		Free	15%
9405.42.00	kg	– – Other, designed for use solely with light-emitting diode (LED) light sources		Free	15%
9405.49.00	kg	– – Other		Free	15%
9405.50.00	kg	– Non-electrical luminaires and lighting fittings		Free	15%
		– Illuminated signs, illuminated name-plates and the			
9405.61.00	kg	– – Designed for use solely with light-emitting diode (LED) light sources		Free	15%
9405.69.00	kg	– – Other		Free	15%
9405.91.00	kg	– – Of glass		Free	15%
9405.92.00	kg	– – Of plastics		Free	15%
9405.99.00	kg	– – Other		Free	15%
94.06		Prefabricated buildings.			
9406.10.00	kg	– Of wood		Free	15%
9406.20.00	kg	– Modular building units, of steel		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9406.90.00	kg	– Other		Free	15%

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Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes:

1. This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Unmanned aircraft (heading 88.06);
- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (s) Decoy calls or whistles (heading 92.08);
- (t) Arms or other articles of Chapter 93;
- (u) Lighting strings of all kinds (heading 94.05);
- (v) Monopods, bipods, tripods and similar articles (heading 96.20);
- (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Notes 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Notes 1 above, heading 95.03 applies, inter alia, to articles of this Heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other Headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate Heading).

6. For the purposes of heading 95.08:

(a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Sub-Heading Notes:

1. Subheading 9504.50 covers:

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, bank notes, bank cards, tokens or by any other means of payment (subheading 9504.30).

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
[95.01]					
[95.02]					
95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages, dolls, other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.00.10	kg	– Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls'		Free	15%
9503.00.20	kg	– Dolls representing only human beings whether or not dressed		Free	15%
9503.00.30	kg	– Parts and accessories for dolls representing only human beings including garments and accessories therefor, footwear and headgear		Free	15%
9503.00.90	kg	– Other		Free	15%
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.			
9504.20.00	kg	– Articles and accessories for billiards of all kinds – Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment		Free	15%
9504.30.10	u	– – Pintables or slot machines		Free	15%
9504.30.90	u	– – Other		Free	15%
9504.40.00	u(jue/pack)	– Playing cards		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9504.50.00	kg	– Video game consoles and machines, other than those of subheading 9504.30		Free	15%
		– Other:			
9504.90.10	u	– – Dartboards and darts		Free	15%
9504.90.20	u	– – Tables designed for use with casino games		Free	15%
9504.90.30	u	– – Tables designed for games		Free	15%
9504.90.90	u	– – Other		Free	15%
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10.00	kg	– Articles for Christmas festivities		Free	15%
9505.90.00	kg	– Other		Free	15%
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
		– Snow– skis and other snow– ski equipment:			
9506.11.00	2u	– – Skis		Free	15%
9506.12.00	kg	– – Ski– fastenings (ski– bindings)		Free	15%
9506.19.00	kg	– – Other		Free	15%
		– Water– skis, surf– boards, sailboards and other water– sport equipment:			
9506.21.00	u	– – Sailboards		Free	15%
9506.29.00	u	– – Other:		Free	15%
		– Golf clubs and other golf equipment:			
9506.31.00	u	– – Clubs, complete		Free	15%
9506.32.00	u	– – Balls		Free	15%
9506.39.00	kg	– – Other		Free	15%
9506.40.00	kg	– Articles and equipment for table– tennis		Free	15%
		– Tennis, badminton or similar rackets, whether or not strung:			
9506.51.00	u	– – Lawn-tennis rackets, whether or not strung		Free	15%
9506.59.00	u	– – Other		Free	15%
		– Balls, other than golf balls and table– tennis balls:			
9506.61.00	u	– – Lawn-tennis balls		Free	15%
9506.62.00	u	– – Inflatable		Free	15%
9506.69.00	u	– – Other		Free	15%
9506.70.00	2u	– Ice skates and roller skates, including skating boots with skates attached		Free	15%
		– Other:			
9506.91.00	kg	– – Articles and equipment for general physical exercise, gymnastics or athletics		Free	15%
		– – Other:			
9506.99.10	u	– – – Hockey sticks, cricket bats and the like		Free	15%
9506.99.20	u	– – – Protective equipment for sports and games like fencing masks, breast plates, elbow and knee pads, shin-guards and others		Free	15%
		– – – Other:			
9506.99.30	u	– – – Swimming pools and spa baths		Free	15%
9506.99.40	u	– – – Children's playground equipment		Free	15%
9506.99.90	u	– – – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.			
9507.10.00	u	– Fishing rods		Free	15%
9507.20.00	kg	– Fish– hooks, whether or not snelled		Free	15%
9507.30.00	u	– Fishing reels		Free	15%
		– Other:			
9507.90.10	u	– – Line fishing tackle		Free	15%
9507.90.90	u	– – Other		Free	15%
95.08		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.			
9508.10.00	kg	– Travelling circuses and travelling menageries		Free	15%
		– Amusement park rides and water park amusements:			
9508.21.00	kg	– – Roller coasters		Free	15%
9508.22.00	kg	– – Carousels, swings and roundabouts		Free	15%
9508.23.00	kg	– – Dodge'em cars		Free	15%
9508.24.00	kg	– – Motion simulators and moving theatres		Free	15%
9508.25.00	kg	– – Water rides		Free	15%
9508.26.00	kg	– – Water park amusements		Free	15%
9508.29.00	kg	– – Other		Free	15%
9508.30.00	kg	– Fairground amusements		Free	15%
9508.40.00	kg	– Travelling theatres		Free	15%

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Chapter 96

Miscellaneous manufactured articles

Notes:

1. This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom); and
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed).

However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
96.01		Worked ivory, bone, tortoise– shell, horn, antlers, coral, mother– of– pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
9601.10.00	kg	– Worked ivory and articles of ivory – Other: – – Worked shells and articles thereof		Free	15%
9601.90.11	kg	– – – Imitation pearls		Free	15%
9601.90.19	kg	– – – Other		Free	15%
9601.90.20	kg	– – Worked coral and articles thereof		Free	15%
9601.90.90	kg	– – Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.			
9602.00.10	kg	– – Imitation flowers, foliage, fruit and sweets; busts, heads, figures, statuettes:		Free	15%
9602.00.20	kg	– – Imitation pearls		Free	15%
9602.00.90	kg	– – Other		Free	15%
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.10.00	u	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles – Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		Free	15%
9603.21.00	u	– – Tooth brushes, including dental-plate brushes		Free	15%
9603.29.00	u	– – Other		Free	15%
9603.30.00	u	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics		Free	15%
9603.40.00	u	– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and		Free	15%
9603.50.00	u	– Other brushes constituting parts of machines, appliances or vehicles		Free	15%
9603.90.00	u	– Other		Free	15%
9604.00.00	u	Hand sieves and hand riddles.		Free	15%
9605.00.00	u	Travel sets for personal toilet, sewing or shoe or clothes cleaning.		Free	15%
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10.00	kg	– Press– fasteners, snap– fasteners and press– studs and parts therefor – Buttons:		Free	15%
9606.21.00	kg	– – Of plastics, not covered with textile material		Free	15%
9606.22.00	kg	– – Of base metal, not covered with textile material – – Other:		Free	15%
9606.29.10	kg	– – – Of shells		Free	15%
9606.29.20	kg	– – – Other		Free	15%
9606.30.00	kg	– Button moulds and other parts of buttons; button		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
96.07		Slide fasteners and parts thereof.			
		– Slide fasteners:			
9607.11.00	kg	– – Fitted with chain scoops of base metal		Free	15%
9607.19.00	kg	– – Other		Free	15%
9607.20.00	kg	– Parts		Free	15%
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
9608.10.00	u	– Ball point pens		Free	15%
9608.20.00	u	– Felt tipped and other porous– tipped pens and		Free	15%
9608.30.00	u	– Fountain pens, stylograph pens and other pens		Free	15%
9608.40.00	u	– Propelling or sliding pencils		Free	15%
9608.50.00	u	– Sets of articles from two or more of the foregoing subheadings		Free	15%
9608.60.00	u	– Refills for ball point pens, comprising the ball point and ink– reservoir		Free	15%
		– Other:			
9608.91.00	u	– – Pen nibs and nib points		Free	15%
9608.99.00	kg	– – Other		Free	15%
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10.00	kg	– Pencils and crayons, with leads encased in a sheath		Free	15%
9609.20.00	kg	– Pencil leads, black or coloured		Free	15%
9609.90.00	kg	– Other		Free	15%
9610.00.00	kg	Slates and boards, with writing or drawing surfaces, whether or not framed.		Free	15%
9611.00.00	kg	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.		Free	15%
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
9612.10.00	u	– Ribbons		Free	15%
9612.20.00	u	– Ink– pads		Free	15%
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
9613.10.00	u	– Pocket lighters, gas fuelled, non– refillable		Free	15%
		– Pocket lighters, gas fuelled, refillable			

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
9613.20.10	u	– – Lighters using liquid fuel (for example, each benzene or kerosene)		Free	15%
9613.20.20	u	– – Other		Free	15%
9613.80.00	u	– Other lighters		Free	15%
9613.90.00	kg	– Parts		Free	15%
9614.00.00	kg	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		Free	15%
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
		– Combs, hair– slides and the like:			
9615.11.00	kg	– – Of hard rubber or plastics		Free	15%
9615.19.00	kg	– – Other		Free	15%
9615.90.00	kg	– Other		Free	15%
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
9616.10.00	kg	– Scent sprays and similar toilet sprays, and mounts and heads therefor		Free	15%
9616.20.00	kg	– Powder– puffs and pads for the application of cosmetics or toilet preparations		Free	15%
9617.00.00	kg	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.		Free	15%
9618.00.00	kg	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		Free	15%
96.19		Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.			
9619.00.10	kg	– Tampons		Free	15%
9619.00.20	kg	– Sanitary pads		Free	15%
9619.00.90	kg	– Other		Free	15%
9620.00.00	kg	Monopods, bipods, tripods and similar articles.		Free	15%

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SECTION XXI

WORKS OF ART, COLLECTORS' PIECES & ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
4. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
5. (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
 (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
6. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or 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 Notes, are to be classified separately.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.			
		– Of an age exceeding 100 years:			
9701.21.00	u	– – Paintings, drawings and pastels		Free	15%
9701.22.00	kg	– – Mosaics		Free	15%
9701.29.00	kg	– – Other		Free	15%
		– Other:			
9701.91.00	u	– – Paintings, drawings and pastels		Free	15%
9701.92.00	kg	– – Mosaics		Free	15%
9701.99.00	kg	– – Other		Free	15%
97.02		Original engravings, prints and lithographs.			
9702.10.00	u	– Of an age exceeding 100 years		Free	15%
9702.90.00	u	– Other		Free	15%

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
97.03		Original sculpture and statuary, in any material.			
9703.10.00	u	– Of an age exceeding 100 years		Free	15%
9703.90.00	u	– Other		Free	15%
9704.00.00	kg	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.		Free	15%
97.05		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.			
9705.10.00	kg	– Collections and collectors' pieces of archaeological, ethnographic or historical interest – Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:		Free	15%
9705.21.00	kg	– – Human specimens and parts thereof		Free	15%
9705.22.00	kg	– – Extinct or endangered species and parts thereof		Free	15%
9705.29.00	kg	– – Other – Collections and collectors' pieces of numismatic interest:		Free	15%
9705.31.00	kg	– – Of an age exceeding 100 years		Free	15%
9705.39.00	kg	– – Other		Free	15%
97.06		Antiques of an age exceeding 100 years.			
9706.10.00	kg	– Of an age exceeding 250 years		Free	15%
9706.90.00	kg	– Other		Free	15%

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Chapter 98
(Reserved for possible future use in the Harmonised System)

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APPENDIX 1

LIST OF COMMODITIES AND TRANSACTIONS NOT CLASSIFIED ACCORDING TO KIND IN CHAPTERS 1 TO 97

Chapter 99: Commodities not specified according to kind (Goods are imported within the conditions stipulated in national legislation)

COOK ISLANDS NOTES:

1. The expression 'Part 2' is in reference to the Part 2 Concessions, which is found in the second part of this document. Refer to the Part 2 Concessions for further explanatory notes.

2. Tariff items 9999.99.32 to 9999.99.34 do not cover:

- a) Motor vehicles of headings 87.02 to 87.10, including motor cycles of 87.11
- b) Alcoholic beverages of headings 22.03 to 22.08 without approval to import.
- c) Tobacco and tobacco products of chapter 24.
- d) Aircraft of Chapter 88.
- e) Ships and small ships of Chapter 89.
- f) Any merchandise, goods intended for sale, or for gift or exchange. This will be classified under the appropriate tariff items of Chapter 1 to 97.

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
99.99		Commodities not specified according to kind.			
		– Goods imported by parcel post.			
9999.99.13	kg	– – Passports		Free	Free
9999.99.14	kg	– – Personal documentation		Free	Free
9999.99.16	kg	– – Bank cards		Free	Free
		– Goods imported by air freight.			
9999.99.23	kg	– – Passports		Free	Free
9999.99.24	kg	– – Personal documentation		Free	Free
9999.99.26	kg	– – Bank cards		Free	Free
		– Personal and Household effects.			
9999.99.32	kg	– – Household and other effects imported by a person with the legal authority to take up residence (a resident visa has been issued for a specific duration of stay) in the country		Free	Free
9999.99.33	kg	– – Household and other effects imported by a person with the legal authority to resume residence in the country after returning from an absence/stay abroad		Free	Free
9999.99.34	kg	– – Personal and household effects of officials in the services of overseas governments or international organizations/accredited diplomatic representatives		Free	Free
		– Goods for emergency relief and donations.			
9999.99.52	kg	– – Goods donated to a charitable institution e.g. the Red Cross Society or imported as a charitable gift by any organisation or person, for distribution.		Free	Free
9999.99.53	kg	– – Emergency relief goods; not classified according to kind, equipment and stores including spare parts, to provide emergency disaster relief		Free	Free

TARIFF NUMBER	STATISTICAL UNIT	DESCRIPTION	EXCISE DUTY	IMPORT DUTY	IMPORT VAT
		– Human Remains			
9999.99.62	kg	– – Remains (ashes) of dead body		Free	Free
		– Other			
9999.99.91	kg	– – Aircraft or ships' stores; includes spare and service parts necessary to operate or maintain the craft; exported from the Cook Islands.		Free	Free

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This part may be cited Part 2 Concessions and shall be deemed part of and read with the Cook Islands Customs Tariff Act 2012.

PART 2 CONCESSIONS

NOTES:

1. In accordance with section 12 of the Customs Tariff Act 2012, the Minister may from time to time, in the Minister's discretion, and in accordance with this Part, approve in respect of the entry of goods falling within any of the classes or in any of the circumstances specified in this Part, the appropriate rate of duty or exemption specified in this Part.
2. In approving, in respect of the entry of goods, the appropriate rate of duty or exemption specified, the Minister may further prescribe the purpose and the conditions under which the approval is given, the period of approval, and to whom the approval is to be given.
3. In all cases goods must be entered under the item in which they are classified in Part 1 of the Tariff.

Reference Number	Description	Import Duty
	Motor spirit and distillate fuel for use on Aitutaki and the outer islands:	
10	Motor spirit falling under tariff heading 2710: (i) imported or (ii) sold directly for use on the outer islands of the Cook Islands as follows:	
	(1) For use on Aitutaki Island	15c per litre
	(2) For use on other outer islands of the Cook Islands.	Free
11	Distillate fuel falling under tariff heading 2710: (i) imported or (ii) sold directly for use on the outer islands of the Cook Islands as follows:	
	(1) For use on Aitutaki Island	5c per litre
	(2) For use on other outer islands of the Cook Islands.	Free
	Long-line fishing boats and operational equipment/accessories:	
16	Imported long-line fishing boat licensed in the Cook Islands.	Free
17	Imported machinery, equipment and accessories including diesel for use onboard a long-line fishing boat licensed in the Cook Islands.	Free
18	Reserved	
	Approved public projects:	
19	Plant machinery, machinery, equipment and other goods imported: (i) for the purpose of constructing and establishing public projects approved by Government (subject to any conditions) and; (ii) financed wholly or principally by any overseas government, agency or donor.	Free

Reference Number	Description	Import Duty
	Goods for educational, scientific or cultural purposes:	
21	Goods imported for or by a registered institution in the Cook Islands; (i) classed in Annex B, C and D to the UNESCO Convention; (ii) for education, scientific or cultural uses.	Free
22	Education materials imported for or by the Rarotonga campus of the University of the South Pacific for use in local or distance learning. Does not include motorcycles and motor vehicles.	Free
23	Education materials imported for or by any registered institution in the Cook Islands for adult learning.	Free
	Relief goods:	
26	Donated goods; (i) imported within one year from the date of a natural disaster and, (ii) sent to an approved organisation from overseas for the relief of victims. Does not include electronic entertainment goods, televisions, stereo, ships, aircraft, motorcycles or motor vehicles	Free
27	Goods imported by or for the Cook Islands Red Cross; (i) being donated from any persons or organisations overseas (ii) for the relief of victims of natural disasters, (iii) including goods for outer islands required for emergency standby. Does not include electronic entertainment goods, television, stereos, ships, aircraft, motorcycles or office goods, stationery and other supplies for use in head offices	Free
	Lifesaving apparatus and medical supplies:	
28	Lifesaving apparatus and medical supplies; (i) imported for patients undergoing medical treatments.	Free
	Heirlooms and awards:	
30	Imported heirlooms.	Free
35	Imported trophies, prizes, flags, medals, medallions, badges and other decorations; (i) awarded or to be awarded to individuals including those donated by persons resident abroad.	Free
	Goods imported by a Church:	
	Explanatory Notes— “Church” means an organisation approved and registered with the Ministry of Justice of the Cook Islands.	
40	Chattels, equipment and materials imported by a Church including altar wines and altar bread for church use, mass, prayers, education and meetings of the Church. Does not include food of any kind, outdoor mechanical machinery, tools, power tools, motor vehicles, motorcycles, boats or aircraft.	Free

Reference Number	Description	Import Duty
41	Building materials, plumbing goods, electrical goods, furniture and accessories; (i) imported by a Church, (ii) for the purpose of building or renovating a church school building, church meeting house or church accommodation.	Free
43	Goods imported by certain organisations: Goods donated by any charitable persons or organisations overseas; (i) that are imported by an organisation registered in the Cook Islands. (ii) The goods must be of a kind suited for use in the furtherance of the commonly accepted objectives of such registered organisations supporting government public objectives. Does not include goods made by prisoners	Free
45	Goods imported by any registered organisations in the Cook Islands; (i) for use in approved public projects, (ii) designed primarily for the benefit of a particular village, community, vaka or island.	Free
48	Works of art: Works of art and other articles; (i) imported by any registered Art Association in the Cook Islands, (ii) for exhibition in public places, public museums or institutions and public parks. Does not include goods that are for sale, exchange or gift.	Free
52	Ships, motorcycles and motor vehicles: Ships - imported into the Cook Islands.	Free
53	Motor cycles and motor vehicles; (i) less than ten years old, (ii) imported by or for the Cook Islands Government.	Free
54	Imported motor vehicles which are designed or adapted for the transport of people with disabilities (Disability Motor Vehicles). Imported vehicle must contain the following features: (i) wheelchair ramps, customised controls or, (ii) alterations for improved accessibility	Free
55	Imported motor cycles and motor vehicles less than ten years old and not powered by an internal combustion engine using fossil fuels.	Free
57	Trade containers, casks, drums and pallets: Returned empty trade containers identified as being the property of a Cook Islands organisation, company or other entity, such to the satisfaction of the Comptroller of Customs.	Free
58	Casks or drums of sheet or plate iron, steel or aluminium; (i) of a kind commonly used to carry liquid or petroleum products, (ii) that are empty on importation and, (iii) have a carrying capacity of 180 litres or more.	Free

Reference Number	Description	Import Duty
59	Bulk cargo containers (including LASH containers); (i) as defined in Section 2 of the Customs Tariff Act 2012 (ii) for re-export	Free
60	Trade pallets; (i) certified and regulated under the Cook Islands Bio Security Act 2008, (ii) for re-export.	Free
61	Goods subject to diplomatic privileges/immunities: Goods imported by Diplomatic Missions, Consular Posts and their eligible staff: (ii) intended for the official use of missions and posts and necessary to meet reasonable requirements of the missions and posts (iii) the personal effects and goods intended for the personal use of the accredited members of the mission or post or, (iv) their officially recognised family members who form part of their households (v) the personal effects of the Administrative and Technical Staff, Consular Employees and their officially recognised family members, that are imported within a period of 12 months of the staff members' arrival in the Cook Islands (vi) Local purchases of wine, beer, spirits, tobacco products and perfumes are exempt from excise taxes.	Free
78	Machinery and equipment for projects approved under any Foreign Govt Aid Scheme: Plant machinery, machinery, equipment and other goods; (i) being goods imported or donated for the purpose of constructing, establishing or completing projects, provided that: a) approval has been granted by the Development Coordination Division of the Ministry of Finance and Economic Management; or b) a bilateral agreement between the Cook Islands Government and the donor partner(s) specifically exempts the goods from import duty.	Free
Goods with a total value of \$750 or less: Explanatory Notes— This concession applies to goods imported into the Cook Islands on a one-off basis by post, sea or air freight. Imported goods with a total value in excess of \$750.00 will be assessed for duty on their total value. This concession does not apply to; (i) alcoholic beverages, (ii) tobacco products or, (iii) any other goods that are subject to excise duty, nor does it apply to goods falling under concessions 85, 86 or 88.		

Reference Number	Description	Import Duty
80	Goods with a total value of \$750.00 or less that the Comptroller is satisfied are a one-off importation— (i) Not exceeding \$750.00 (ii) Exceeding \$750.00, on the total value of the goods	Free The rates of duty in Part 1 of the Tariff
85	Unaccompanied baggage and other effects imported by the following classes of passengers— 85.01 Non Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live for three years or more. 85.02 Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live permanently for three years or more. 85.03 Cook Islander who has lived overseas for less than three years (specifically for the purpose of educational or vocational training or advancement) prior to their arrival in the Cook Islands and has arrived to take up work or live permanently for three years or more. Explanatory notes— This concession applies to unaccompanied baggage and other effects owned and used by a passenger who is 18 years or older and meets the criteria in item 85.01, 85.02 or 85.03 This concession is subject generally to the restrictions stated below as well as the individual conditions applied under items 85.01, 85.02 or 85.03. Restrictions— (i) The time period allowed to import unaccompanied baggage and other effects under this provision is limited to one year from the date the passenger first arrives in the Cook Islands. Duty will be assessed on unaccompanied baggage and other effects imported after one year at the rates in Part 1 of the Tariff. (ii) This concession does not apply to: - alcoholic beverages, - tobacco products or, - any goods subject to import and/or excise duty (iii) The importation of arms, ammunition, parts and accessories falling under Chapter 93 in Part 1 of the Tariff as unaccompanied effects is restricted. A permit to import these items must be obtained from the Commissioner of Police prior to the arrival of these items. (iv) This concession includes a right hand drive motor vehicle, motor cycle, aircraft or ship limited to one unit each, but does not include a left hand drive motor vehicle. Any unit in excess of one unit will be subject to duty at the rates in Part 1 of the Tariff.	

Reference Number	Description	Import Duty
	(v) The reference to “building supplies or materials” in item 85.02 means building supplies or materials imported to build the passenger’s place of residence. Any building supplies and materials used for a different purpose will be subject to duty at the rates in Part 1 of the Tariff.	
85.01	Imported by a Non-Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work, or to live for three years or more— Unaccompanied baggage, household or other effects and tools of trade owned and used by the passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has arrived and has met all of the following requirements— (i) The passenger provides proof from a recognised statutory person or authority of having been living overseas for three years or more before the date of the passenger’s departure to the Cook Islands; and (ii) The passenger provides proof under the Cook Islands Immigration Act 2022 of having arrived to take up work or to take up residence in the Cook Islands for at least three years; and (iii) The passenger provides proof of having owned and used all goods and personal effects entered under this concession; for one year or more prior to the passenger’s date of departure to the Cook Islands; and (iv) The passenger completes and signs the prescribed declaration declaring the baggage, household or other effects and tools of trade are for the passenger’s own use and are not for business use, sale, gift, or exchange.	Free
	If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects and tools of trade will be assessed at the rates in Part 1 of the Tariff.	
85.02	Imported by a Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work, or to live permanently for three years or more— Unaccompanied baggage, household or other effects, tools of trade and building supplies or materials imported by a passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has met all the following requirements— (i) The passenger provides proof of being a Cook Islander under the Cook Islands Immigration Act 2022; and (ii) The passenger provides proof from a recognised statutory person or authority of having lived overseas for three years or more prior to the passenger’s arrival in the Cook Islands; and (iii) The passenger provides proof of having arrived to take up work, or to live permanently for three years or more; and	Free

Reference Number	Description	Import Duty
	(iv) The passenger provides proof of having owned and used all goods and personal effects entered under this concession; and (v) The passenger completes and signs the prescribed declaration that the passenger's baggage, household or other effects, tools of trade and building supplies or materials are for the passenger's own use and are not intended for business use, sale, gift, exchange or other use; and (vi) The passenger, if required by the Comptroller of Customs, gives a written undertaking that if the goods are used for business, sale, gift or exchange within three years from the date of their importation, the passenger will immediately pay to the Comptroller of Customs duty on the goods at the in Part 1 of the Tariff. If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects, tools of trade and building supplies or materials will be assessed at the rates in Part 1 of the Tariff.	
85.03	Imported by a Cook Islander who has lived overseas for less than three years (specifically for the purpose of educational or vocational training or advancement) prior to their arrival in the Cook Islands and has arrived to take up work or live permanently for three years or more. Applies to accompanied and unaccompanied baggage and other effects owned and used by a passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has met all the following requirements— The time period allowed to import unaccompanied baggage and other effects under this concession is limited to six months from the date the passenger first arrives in the Cook Islands. (i) The passenger provides proof of being a Cook Islander under the Cook Islands Immigration Act 2022; and (ii) The passenger provides proof from a recognised statutory person or authority of having lived overseas less than 3 years prior to the passenger's arrival in the Cook Islands; and (iii) The passenger provides proof of having arrived to take up work, or to live permanently for three years or more; and (iv) The passenger provides proof of having owned and used all goods and personal effects entered under this concession; and (v) The passenger completes and signs the prescribed declaration that the passenger's baggage, household or other effects, tools of trade and building supplies or materials are for the passenger's own use and are not intended for business use, sale, gift, exchange or other use; and	Free

Reference Number	Description	Import Duty

- (vi) The passenger, if required by the Comptroller of Customs, gives a written undertaking that if the goods are used for business, sale, gift or exchange within three years from the date of their importation, the passenger will immediately pay to the Comptroller of Customs duty on the goods at the in Part 1 of the Tariff.

If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects, tools of trade and building supplies or materials will be assessed at the rates in Part 1 of the Tariff.

86 Accompanied baggage and personal effects:

(i) New goods with the combined total value of NZ\$750	Free
(ii) Exceeding \$750.00, on value of the goods in excess of \$750.00	The rates of duty in Part 1 of the Tariff

Explanatory notes—

This concession applies to new overseas or duty free goods (excluding alcohol or tobacco products) within the combined value of NZ\$750

This concession does not apply to—

- (i) Alcoholic beverages, tobacco products or any goods subject to excise duty;
- (ii) More than one television set;
- (iii) More than one set of sound reproduction apparatus (comprising tape and/or record players, two speakers and one amplifiers), whether or not incorporating a radio receiver, and whether the constituent parts are imported together or separately;
- (iv) More than one camera;
- (v) More than one radio receiver or tape-recorder, or radio receiver/taperecorder combination; or
- (vi) More than one laptop computer, desk top or tower type computers.

Goods of a personal nature such as clothing and shoes; personal adornment such as jewellery and watches; mobility and medical devices; including personal medicines; toiletries; handbags; bags and luggage; protective or sports equipment and the like must be owned and used by the passenger.

Accompanied non-commercial baggage that does not meet the terms of this concession and is temporarily imported may be entered under the concession.

- (i) A security or other guarantee may be required by Customs

88 Accompanied alcoholic beverages and tobacco products

Explanatory notes—

Reference Number	Description	Import Duty
	This concession applies to the following goods (not being goods carried on behalf of any other person or goods for sale or exchange) that are the personal property of a passenger or crew of a ship or aircraft, and which are carried through Customs arrival processes, subject to the following age restrictions and conditions— (i) Persons aged 18 years or older may bring in either 4.5 litres of beer or 2 litres of any other alcoholic beverage including wine, spirits or liqueur (ii) Persons aged 21 years or older may bring in either 200 cigarettes or 50 cigars or 250 grams of tobacco (iii) Quantities of alcoholic beverages or tobacco products in excess of the quantities stated above.	
		Free
		Free
		The rates of duty in Part 1 of the Tariff
102	Automotive diesel imported by Te Aponga Uira	Free
103	Automotive diesel or fuel imported by or on behalf of the Aitutaki Power Supply for the use only by the Aitutaki Power Supply or Te Mana Uira o Araura.	Free
104	All goods imported as approved by the Minister (under section 12 of the Act) with import duty rates specified under the Schedule of Commitments	The rates of duty according to the Schedule of Commitments

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Customs Tariff Order 2025



Clerk of the Executive Council

This order is administered by the Revenue Management Division of the Ministry of Finance
and Economic Management.

This order was made on the 09th day of December 2025.