

Chapter 78

Lead and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void

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

Subheading Note.

1.- In this chapter the expression "refined lead" means:

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

TABLE – Other elements

Elements		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

Heading No.	Commodity Code	Description of goods	Quantity Data	RATE OF DUTY	
				General	M.F.N.
78.01		UNWROUGHT LEAD.			
	7801.1000	- Refined lead	1. Kg 2. t	5%	5%
		- Other			
	7801.9100	- - Containing by weight antimony as the principal other element	1. Kg 2. t	5%	5%

	7801.9900	-- Other	1. Kg 2. t	5%	5%
78.02	7802.0000	LEAD WASTE AND SCRAP.	1. Kg 2. t	5%	5%
78.03	7803.0000	LEAD BARS, RODS, PROFILES AND WIRE.	Kg	15%	15%
78.04		LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.			
		- Plates, sheets, strips and foil:			
	7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	1. Kg	15%	15%
	7804.1900	-- Other	1. Kg 2. t	15%	15%
	7804.2000	- Powders and flakes	1. Kg 2. t	15%	15%
78.05	7805.0000	LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	Kg	25%	25%
78.06	7806.0000	OTHER ARTICLES OF LEAD.	Kg	40%	40%

Chapter 79

Zinc and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2,5%.

(c) **Zinc dust**

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
79.01		UNWROUGHT ZINC.			
		- Zinc, not alloyed:			
	7901.1100	-- Containing by weight 99.99% or more of zinc	1. Kg 2. t	5%	5%
	7901.1200	-- Containing by weight less than 99.99% of zinc	1. Kg 2. t	5%	5%
	7901.2000	- Zinc alloys	1. Kg 2. t	10%	10%
79.02	7902.0000	ZINC WASTE AND SCRAP.	1. Kg 2. t	5%	5%
79.03		ZINC DUST, POWDERS AND FLAKES.			
	7903.1000	- Zinc dust	Kg	5%	5%
	7903.9000	- Other	Kg	5%	5%
79.04	7904.0000	ZINC BARS, RODS, PROFILES AND WIRE.	1. Kg 2. t	15%	15%
79.05	7905.0000	ZINC PLATES, SHEETS, STRIP AND FOIL.	Kg	15%	15%
79.06	7906.0000	ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	Kg	25%	25%
79.07		OTHER ARTICLES OF ZINC.			
	7907.0010	Callots of Zinc used in the manufacture of dry cell batteries	Kg	15%	15%
	7907.0090	Other	Kg	40%	40%

Chapter 80

Tin and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles of products of other headings.

Headings 80.04 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

Elements	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.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N
80.01		UNWROUGHT TIN.			
	8001.1000	- Tin, not alloyed	1. Kg 2. t	10%	10%
	8001.2000	- Tin alloys	1. Kg 2. t	5%	5%
80.02	8002.0000	TIN WASTE AND SCRAP.	1. Kg 2. t	5%	5%
80.03	8003.0000	TIN BARS, RODS, PROFILES AND WIRE.	1. Kg 2. t	10%	10%
80.04	8004.0000	TIN PLATES, SHEETS AND STRIP OF A THICKNESS EXCEEDING 0.2 mm.	1. Kg 2. t	10%	10%
80.05	8005.0000	TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 mm; TIN POWDERS AND FLAKES.	Kg	10%	10%
80.06	8006.0000	TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	Kg	25%	25%
80.07	8007.0000	OTHER ARTICLES OF TIN.	Kg	25%	25%

Chapter 81

Other base metals, cermets; articles thereof

Subheading Note.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
81.01		TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8101.1000	- Powders	Kg	5%	5%
		- Other:			
	8101.9400	-- Unwrought tungsten, including bars and rods obtained simply by sintering	Kg	5%	5%
	8101.9500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Kg	10%	10%
	8101.9600	-- Wire	Kg	10%	10%
	8101.9700	-- Waste and scrap	Kg	5%	5%
	8101.9900	-- Other	Kg	10%	10%
81.02		MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8102.1000	- Powders	Kg	5%	5%
		- Other:			
	8102.9400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	Kg	5%	5%
	8102.9500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Kg	10%	10%
	8102.9600	-- Wire	Kg	10%	10%
	8102.9700	-- Waste and scrap	Kg	5%	5%
	8102.9900	-- Other	Kg	10%	10%
81.03		TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8103.2000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Kg	5%	5%
	8103.3000	- Waste and scrap	Kg	5%	5%
	8103.9000	- Other	Kg	10%	10%
81.04		MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
		- Unwrought magnesium:			

	8104.1100	-- Containing at least 99.8% by weight of magnesium	Kg	5%	5%
	8104.1900	-- Other	Kg	10%	10%
	8104.2000	- Waste and scrap	Kg	5%	5%
	8104.3000	- Raspings, turnings and granules, graded according to size; powders	Kg	5%	5%
	8104.9000	- Other	Kg	10%	10%
81.05		COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8105.2000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Kg	5%	5%
	8105.3000	- Waste and scrap	Kg	5%	5%
	8105.9000	- Other	Kg	10%	10%
81.06	8106.0000	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	Kg	5%	5%
81.07		CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8107.2000	- Unwrought cadmium; powders	Kg	5%	5%
	8107.3000	- Waste and scrap	Kg	5%	5%
	8107.9000	- Other	Kg	10%	10%
81.08		TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8108.2000	- Unwrought titanium; powders	Kg	5%	5%
	8108.3000	- Waste and scrap	Kg	5%	5%
	8108.9000	- Other	Kg	10%	10%
81.09		ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8109.2000	- Unwrought zirconium ; powders	Kg	5%	5%
	8109.3000	- Waste and scrap	Kg	5%	5%
	8109.9000	- Other	Kg	10%	10%
81.10		ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.			
	8110.1000	- Unwrought antimony; powders	Kg	5%	5%
	8110.2000	- Waste and scrap	Kg	5%	5%
	8110.9000	- Other	Kg	5%	5%

81.11	8111.0000	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	Kg	5%	5%
81.12		BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.			
		- Beryllium:			
	8112.1200	-- Unwrought; powders	Kg	5%	5%
	8112.1300	-- Waste and scrap	Kg	5%	5%
	8112.1900	-- Other	Kg	10%	10%
		- Chromium:			
	8112.2100	-- Unwrought; powders	Kg	5%	5%
	8112.2200	-- Waste and scrap	Kg	5%	5%
	8112.2900	-- Other	Kg	5%	5%
	8112.3000	- Germanium	Kg	5%	5%
	8112.4000	- Vanadium	Kg	5%	5%
		-Thallium			
	8112.5100	-- Unwrought; powders	Kg	5%	5%
	8112.5200	-- Waste and scrap	Kg	5%	5%
	8112.5900	-- Other	Kg	5%	5%
		- Other			
	8112.9200	-- Unwrought;waste and scrap; powders	Kg	5%	5%
	8112.9900	--Other	Kg	5%	5%
81.13	8113.0000	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	Kg	5%	5%

Chapter 82

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

Notes.

1. - Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on 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 from hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
82.01		HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.			
	8201.1000	- Spades and shovels	1. Kg 2. No	65%	65%
	8201.2000	- Forks	1. Kg 2. No	65%	65%
	8201.3000	- Mattocks, picks, hoes and rakes	1. Kg 2. No	65%	65%
	8201.4000	- Axes, bill hooks and similar hewing tools	1. Kg 2. No	65%	65%
	8201.5000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	Kg	25%	25%
	8201.6000	- Hedge shears, two-handed pruning shears and similar two-handed shears	Kg	25%	25%
	8201.9000	- Other hand tools of a kind used in agriculture, horticulture or forestry	Kg	40%	40%
82.02		HAND SAWS; BLADES FOR SAWS OF ALL KINDS INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES).			

8202.1000	- Hand saws	Kg	5%	5%
8202.2000	- Band saw blades	Kg	5%	5%
	- Circular saw blades (including slitting or slotting saw blades):			
8202.3100	-- With working part of steel	Kg	5%	5%
8202.3900	-- Other, including parts	Kg	5%	5%
8202.4000	- Chain saw blades	Kg	5%	5%
	- Other saw blades:			
8202.9100	-- Straight saw blades, for working metal	Kg	5%	5%
8202.9900	-- Other	Kg	5%	5%
82.03	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.			
8203.1000	- Files, rasps and similar tools	Kg	5%	5%
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	Kg	5%	5%
8203.3000	- Metal cutting shears and similar tools	Kg	5%	5%
8203.4000	- Pipe cutters, bolt croppers, perforating punches	Kg	5%	5%
82.04	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES.			
	- Hand operated spanners and wrenches:			
8204.1100	-- Non-adjustable	Kg	10%	10%
8204.1200	-- Adjustable	Kg	5%	5%
8204.2000	- Interchangeable spanner sockets with or without handles	Kg	10%	10%
82.05	HAND TOOLS, (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS.			
8205.1000	- Drilling, threading or tapping tools	Kg	5%	5%
8205.2000	- Hammers and sledge hammers	Kg	5%	5%
8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	Kg	5%	5%
8205.4000	- Screwdrivers	Kg	5%	5%
	- Other hand tools (including glaziers' diamonds):			
	-- Household tools			

8205.5110	Can keys of a type normally supplied with canned goods	Kg	5%	5%
8205.5190	Other	Kg	20%	20%
	-- Other			
8205.5910	Pistols, guns or cans for oil or grease	Kg	20%	20%
8205.5920	Trowels	Kg	20%	20%
8205.5990	Other	Kg	5%	5%
8205.6000	- Blow lamps	Kg	5%	5%
8205.7000	- Vices, clamps and the like	Kg	5%	5%
8205.8000	- Anvils; portable forges; hand or pedal operated grinding wheels with frameworks	Kg	5%	5%
	- Sets of articles of two or more of the foregoing subheadings:			
8205.9010	Sets comprised mainly of tools of subheading 8205.5190	Kg	20%	20%
8205.9090	Other	Kg	5%	5%
82.06	TOOLS OF TWO OR MORE OF HEADINGS 82.02 TO 82.05 PUT IN SETS FOR RETAIL SALE.			
8206.0010	Sets comprised mainly of tools of subheading 8205.5190	Kg	40%	40%
8206.0090	Other	Kg	5%	5%
82.07	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS.			
	- Rock drilling or earth boring tools:			
8207.1300	-- With working part of cermets	Kg	25%	25%
8207.1900	-- Other, including parts	Kg	25%	25%
8207.2000	- Dies for drawing or extruding metal	Kg	20%	20%
8207.3000	- Tools for pressing, stamping or punching	Kg	25%	25%
	- Tools for tapping or threading			
8207.4010	For hand tools	Kg	25%	25%
8207.4090	Other	Kg	20%	20%
	- Tools for drilling, other than for rock drilling			

	8207.5010	For hand tools	Kg	25%	25%
	8207.5090	Other	Kg	20%	20%
		- Tools for boring or broaching			
	8207.6010	For hand tools	Kg	25%	25%
	8207.6090	Other	Kg	20%	20%
	8207.7000	- Tools for milling	Kg	25%	25%
		- Tools for turning			
	8207.8010	For hand tools	Kg	20%	20%
	8207.8090	Other	Kg	20%	20%
		- Other interchangeable tools			
	8207.9010	For hand tools	Kg	5%	5%
	8207.9090	Other	Kg	5%	5%
82.08		KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.			
	8208.1000	- For metal working	Kg	5%	5%
	8208.2000	- For wood working	Kg	5%	5%
	8208.3000	- For kitchen appliances or for machines used by the food industry	Kg	5%	5%
	8208.4000	- For agricultural, horticultural or forestry machines	Kg	5%	5%
	8208.9000	- Other	Kg	5%	5%
82.09	8209.0000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMENTS.	Kg	5%	5%
82.10	8210.0000	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 kg OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK.	Kg	40%	40%
	82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREFOR.			
	8211.1000	- Sets of assorted articles	Kg	40%	40%
		- Other:			
	8211.9100	-- Table knives having fixed blades	Kg	40%	40%
	8211.9200	-- Other knives having fixed blades	Kg	40%	40%
	8211.9300	-- Knives having other than fixed blades	Kg	40%	40%
	8211.9400	-- Blades	Kg	40%	40%
	8211.9500	-- Handles of base metal	Kg	40%	40%

82.12	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).				
	8212.1000	- Razors	Kg	25%	25%
	8212.2000	- Safety razor blades, including razor blade blanks	Kg	40%	40%
	8212.9000	- Other parts	Kg	40%	40%
82.13	8213.0000	SCISSORS TAILORS' SHEARS AND SIMILAR SHEARS AND BLADES THEREFOR.	1. Kg 2. Pr	25%	25%
82.14	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES).				
	8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	Kg	40%	40%
	8214.2000	- Manicure or pedicure sets and instruments (including nail files)	Kg	40%	40%
		- Other			
	8214.9010	Hair clippers excluding parts therefor	Kg	25%	25%
	8214.9090	Other	Kg	40%	40%
82.15	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.				
	8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	Kg	40%	40%
	8215.2000	- Other sets of assorted articles	Kg	40%	40%
		- Other:			
	8215.9100	-- Plated with precious metal	Kg	40%	40%
	8215.9900	-- Other	Kg	40%	40%

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 part 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.

Heading No.	Commodity Code	Description of goods	Quantity data	General	M.F.N.
83.01		PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL.			
		- Padlocks			
	8301.1010	Unplated component parts of key-operated locks, imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have fore-ends affixed together with minor parts such as pivots, guides and spacers)	Kg	15%	15%
	8301.1090	Other	Kg	25%	25%
		- Locks of a kind used for motor vehicles			
	8301.2010	Unplated component parts of key-operated locks imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths and shut laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have fore-ends affixed together with minor parts such as pivots, guides and spacers)	Kg	15%	15%
	8301.2090	Other	Kg	25%	25%
		- Locks of a kind used for furniture			
	8301.3010	Unplated component parts of key-operated locks imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths and shut laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto;	Kg	15%	15%

		cases may have fore-ends affixed together with minor parts such as pivots, guides and spacers)			
	8301.3090	Other	Kg	25%	25%
		- Other locks			
	8301.4010	Unplated component parts of key-operated locks imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but not excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths and shut laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have fore-ends affixed together with minor parts such as pivots, guides and spacers	Kg	15%	15%
	8301.4090	Other	Kg	25%	25%
	8301.5000	- Clasps and frames with clasps, incorporating	Kg	25%	25%
	8301.6000	- Parts	Kg	10%	10%
		- Keys presented separately			
	8301.7010	- - Blanks	Kg	10%	10%
	8301.7090	- - Other	Kg	25%	25%
83.02		BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL.			
	8302.1000	- Hinges	Kg	25%	25%
	8302.2000	- Castors	Kg	25%	25%
	8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	Kg	25%	25%
		- Other mountings, fittings and similar articles			
	8302.4100	- - Suitable for buildings	Kg	25%	25%
	8302.4200	- - Other, suitable for furniture	Kg	25%	25%
		- - Other			
	8302.4910	Door and window fittings	Kg	10%	10%
	8302.4990	Other	Kg	25%	25%
	8302.5000	- Hat racks, hat pegs, brackets and similar fixtures	Kg	25%	25%
	8302.6000	- Automatic door closers	Kg	25%	25%
83.03	8303.0000	ARMoured OR REINFORCED SAFES STRONG-BOXES AND DOORS AND SAFEDEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL.	Kg	25%	25%

83.04	8304.0000	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING No. 94.03.	Kg	25%	25%
83.05		FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL.			
	8305.1000	- Fittings for loose leaf binders or files	Kg	20%	20%
	8305.2000	- Staples in strips	Kg	25%	25%
	8305.9000	- Other including parts	Kg	25%	25%
83.06		BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL.			
	8306.1000	- Bells, gongs and the like	Kg	25%	25%
		- Statuettes and other ornaments:			
	8306.2100	-- Plated with precious metal	Kg	25%	25%
	8306.2900	-- Other	Kg	25%	25%
	8306.3000	- Photograph, picture or similar frames; mirrors	Kg	25%	25%
83.07		FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS.			
	8307.1000	- Of iron or steel	Kg	25%	25%
	8307.9000	- Of other base metal	Kg	25%	25%
83.08		CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL.			
	8308.1000	- Hooks, eyes and eyelets	Kg	15%	15%
	8308.2000	- Tubular, or bifurcated rivets	Kg	10%	10%
	8308.9000	- Other, including parts	Kg	15%	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.			
	8309.1000	- Crown corks	1. Kg 2. Cen	25%	25%
	8309.9000	- Other	Kg	20%	20%

83.10	8310.0000	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES, AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05.	Kg	25%	25%
83.11		WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING.			
	8311.1000	- Coated electrodes of base metal, for electric arc-welding	Kg	25%	25%
	8311.2000	- Cored wire of base metal, for electric arc-welding	Kg	25%	25%
	8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Kg	25%	25%
	8311.9000	- Other, including parts	Kg	20%	20%

SECTION XVI

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

Notes.

1.- This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading No. 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of headings 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.38 as appropriate. However, parts, which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17.
 - (c) All other parts are to be classified in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

- 1.- This Chapter does not cover:
- (a) Millstones, grindstones or other articles of Chapter 68;

- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapter 74 to 76 or 78 to 81);
 - (e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (f) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the heading 84.01 to 84.24 and at the same time to a description in one or other of the heading 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.
- Heading 84.19 does not, however, cover:
- (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) Grain dampening machines (heading 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading 84.22 does not cover:
- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) Office machinery of heading 84.72.
- Heading 84.24 does not cover:
- Ink-jet printing machines (heading 84.43 or 84.71).
- 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 headings 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines; single station); or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means:
- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
- (a) It is of a kind solely or principally used in an automatic data processing system;
 - (b) It is connectable to the central processing unit either directly or through one or more other units; and
 - (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 84.71.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified into the headings appropriate to their respective functions or, failing that, in residual headings.
- 6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.
- 7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
- Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
- 8.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Subheading Notes.

- 1.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2.- Subheading 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.

Heading No.	Commodity Code	Description of goods	Quantity		M.F.N.
			data	General	
84.01		NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.			
	8401.1000	- Nuclear reactors		Kg	5% 5%
	8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof		Kg	5% 5%
	8401.3000	- Fuel elements (cartridges), non-irradiated		Kg	5% 5%
	8401.4000	- Parts of nuclear reactors		Kg	5% 5%
84.02		STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF			

	PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS.			
	- Steam or other vapour generating boilers:			
8402.1100	- - Water tube boilers with a steam production exceeding 45 t per hour	Kg	Free	Free
8402.1200	- - Water tube boilers with a steam production not exceeding 45 t per hour	Kg	30%	30%
	- - Other vapour generating boilers, including hybrid boilers			
8402.1910	Fire-tube and other shell having a generating capacity not exceeding 30t per hour	Kg	30%	30%
8402.1990	Other	Kg	Free	Free
8402.2000	- Super-heated water boilers	Kg	Free	Free
8402.9000	- Parts	Kg	10%	10%
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING No. 84.02.			
8403.1000	- Boilers	Kg	Free	Free
8403.9000	- Parts	Kg	10%	10%
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE ECONOMISERS, SUPERHEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS			
	- Auxiliary plant for use with boilers of heading 84.02 or 84.03			
8404.1010	Steam accumulators of a working pressure not exceeding 1,800 kilopascals and an internal volume not exceeding 250 cubic metres	Kg	Free	Free
8404.1020	Superheaters of a working pressure not exceeding 4,000 kilopascals at a temperature of 450°C	Kg	Free	Free
	Other:			
8404.1091	<i>For use with boilers of heading No. 84.03</i>	Kg	Free	Free
8404.1099	<i>Other</i>	Kg	20%	20%
8404.2000	- Condensers for steam or other vapour power units	Kg	10%	10%
8404.9000	- Parts	Kg	10%	10%
84.05	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.			
8405.1000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Kg	Free	Free

	8405.9000	- Parts	Kg	10%	10%
84.06		STEAM TURBINES AND OTHER VAPOUR TURBINES.			
	8406.1000	- Turbines for marine propulsion	Kg	5%	5%
		- Other turbines:			
	8406.8100	-- Of an output exceeding 40 MW	Kg	5%	5%
	8406.8200	-- Of an output not exceeding 40 MW	Kg	5%	5%
	8406.9000	- Parts	Kg	10%	10%
84.07		SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.			
	8407.1000	- Aircraft engines	1. Kg 2. No	10%	10%
		- Marine propulsion engines:			
	8407.2100	-- Outboard motors	1. Kg 2. No	10%	10%
	8407.2900	-- Other	1. Kg 2. No	10%	10%
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
	8407.3100	-- Of a cylinder capacity not exceeding 50 cc	1. Kg 2. No	10%	10%
	8407.3200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	2. 1. Kg No	10%	10%
	8407.3300	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	1. Kg 2. No	10%	10%
	8407.3400	-- Of a cylinder capacity exceeding 1 000 cc	1. Kg 2. No	10%	10%
	8407.9000	- Other engines	1. Kg 2. No	10%	10%
84.08		COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).			
	8408.1000	- Marine propulsion engines	1. Kg 2. No	10%	10%
	8408.2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	1. Kg 2. No	10%	10%
	8408.9000	- Other engines	1. Kg 2. No	10%	10%
84.09		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08.			
	8409.1000	- For aircraft engines	1. Kg 2. No	10%	10%

		- Other:			
	8409.9100	-- Suitable for use solely or principally with spark ignition internal combustion piston engines	Kg	10%	10%
	8409.9900	-- Other	Kg	10%	10%
84.10		HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.			
		- Hydraulic turbines and water wheels:			
	8410.1100	-- Of a power not exceeding 1 000 kW	1. Kg 2. No	5%	5%
	8410.1200	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	1. Kg 2. No	5%	5%
	8410.1300	-- Of a power exceeding 10 000 kW	1. Kg 2. No	5%	5%
	8410.9000	-- Parts, including regulators	1. Kg 2. No	10%	10%
84.11		TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES.			
		- Turbo jets:			
	8411.1100	-- Of a thrust not exceeding 25 kN	1. Kg 2. No	5%	5%
	8411.1200	-- Of a thrust exceeding 25 kN	1. Kg 2. No	5%	5%
		- Turbo-propellers:			
	8411.2100	-- Of a power not exceeding 1 100 kW	1. Kg 2. No	5%	5%
	8411.2200	-- Of a power exceeding 1 100 kW	1. Kg 2. No	5%	5%
		- Other gas turbines:			
	8411.8100	-- Of a power not exceeding 5 000 kW	1. Kg 2. No	5%	5%
	8411.8200	-- Of a power exceeding 5 000 kW	1. Kg 2. No	5%	5%
		- Parts:			
	8411.9100	-- Of turbo-jets or turbo propellers	Kg	5%	5%
	8411.9900	-- Other	Kg	10%	10%
84.12		OTHER ENGINES AND MOTORS.			
	8412.1000	- Reaction engines other than turbo-jets	1. Kg 2. No	Free	Free
		- Hydraulic power engines and motors:			
	8412.2100	-- Linear acting (cylinders)	1. Kg 2. No	5%	5%
	8412.2900	-- Other	1. Kg	5%	5%

			2. No		
		- Pneumatic power engines and motors:			
8412.3100	-- Linear acting (cylinders)	1. Kg 2. No	5%	5%	
8412.3900	-- Other	1. Kg 2. No	5%	5%	
8412.8000	- Other	1. Kg 2. No	5%	5%	
8412.9000	- Parts	1. Kg 2. No	10%	10%	
84.13	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS.				
	- Pumps fitted or designed to be fitted with a measuring device:				
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	Kg	20%	20%	
8413.1900	-- Other	Kg	5%	5%	
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	Kg	5%	5%	
8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	Kg	5%	5%	
8413.4000	- Concrete pumps	Kg	5%	5%	
8413.5000	- Other reciprocating positive displacement pumps	Kg	5%	5%	
8413.6000	- Other rotary positive displacement	Kg	5%	5%	
8413.7000	- Other centrifugal pumps	Kg	5%	5%	
	- Other pumps; liquid elevators				
8413.8100	-- Pumps	Kg	5%	5%	
8413.8200	-- Liquid elevators	Kg	5%	5%	
	- Parts				
8413.9100	-- of pumps	Kg	10%	10%	
8413.9200	-- of liquid elevators	Kg	10%	10%	
84.14	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS.				
8414.1000	- Vacuum pumps	Kg	5%	5%	
8414.2000	- Hand or foot-operated air pumps	Kg	10%	10%	

8414.3000	- Compressors of a kind used in refrigerating equipment	Kg	10%	10%
8414.4000	- Air compressors mounted on a wheeled chassis for towing	Kg	5%	5%
	- Fans:			
	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W			
8414.5110	Draught fans, of a working capacity not exceeding 120 m ³ per minute at a pressure of 7,5 kilopascals	Kg	40%	40%
8414.5190	Other	Kg	25%	25%
	- - Other			
8414.5910	Draught fans of a working capacity not exceeding 120 m ³ per minute at a pressure of 7,5 kilopascals	Kg	40%	40%
8414.5990	Other	Kg	25%	25%
8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm	Kg	25%	25%
	- Other			
8414.8010	Compressors	Kg	5%	5%
8414.8090	Other	Kg	25%	25%
8414.9000	- Parts	Kg	10%	10%
84.15	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.			
8415.1000	- Window or wall types, self-contained or "split-system"	Kg	20%	20%
8415.2000	- Of a kind used for persons, in motor vehicles	Kg	20%	20%
	- Other:			
8415.8100	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible) heat pumps	Kg	20%	20%
8415.8200	- - Other, incorporating a refrigerating unit	Kg	20%	20%
8415.8300	- - Not incorporating a refrigerating unit	Kg	20%	20%
8415.9000	- Parts	Kg	10%	10%
84.16	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES.			

	8416.1000	- Furnace burners for liquid fuel	Kg	Free	Free
	8416.2000	- Other furnace burners, including combination	Kg	5%	5%
	8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Kg	Free	Free
	8416.9000	- Parts	Kg	10%	10%
84.17		INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.			
	8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Kg	Free	Free
	8417.2000	- Bakery ovens including biscuit ovens	Kg	Free	Free
	8417.8000	- Other	Kg	5%	5%
	8417.9000	- Parts	Kg	10%	10%
84.18		REFRIDGERATORS, FREZEERS AND OTHER REFRIDGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15.			
	8418.1000	- Combined refrigerator freezers, fitted with separate external doors	1. Kg 2. No	60% +\$200 each	60% +\$200 each
		- Refrigerators, household type:			
	8418.2100	-- Compression-type	1. Kg 2. No	60% +\$200 each	60% +\$200 each
	8418.2200	-- Absorption-type, electrical	1. Kg 2. No	60% +\$200 each	60% +\$200 each
	8418.2900	-- Other	1. Kg 2. No	60% +\$200 each	60% +\$200 each
	8418.3000	- Freezers of the chest type, not exceeding 800 l capacity	1. Kg 2. No	60% +\$200 each	60% +\$200 each
	8418.4000	- Freezers of the upright type, not exceeding 900 l capacity	1. Kg 2. No	60% +\$200 each	60% +\$200 each
	8418.5000	- Other refrigerating or freezing chests, cabinets, display counters, show cases and similar refrigeration or freezing furniture	1. Kg 2. No	60% +\$200 each	60% +\$200 each
		- Other refrigerating or freezing equipment; heat pumps:			
		-- Compression type units whose condensers are heat exchangers			
	8418.6110	Mechanical ice cream makers, ice cube making machines and coolers for dispensing beverages	1. Kg 2. No	25%	25%
	8418.6190	Other	1. Kg 2. No	60% +\$200 each	60% +\$200 each

	-- Other				
8418.6910	Mechanical ice cream makers, ice cube making machines and coolers for dispensing beverages	1. Kg 2. No	25%	25%	
8418.6990	Other	Kg	20%	20%	
	- Parts:				
8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	Kg	10%	10%	
8418.9900	-- Other	Kg	10%	10%	
84.19	MACHINERY, PLANT OR LABORATORY				
84.19	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC.				
	- instantaneous or storage water heaters, non-electric:				
	-- Instantaneous gas water heaters				
8419.1110	Domestic	Kg	40%	40%	
8419.1190	Other	Kg	5%	5%	
	-- Other				
8419.1910	Domestic storage water heaters	Kg	40%	40%	
8419.1990	Other	Kg	5%	5%	
8419.2000	- Medical, surgical or laboratory sterilizers	Kg	5%	5%	
	- Dryers:				
8419.3100	-- For agricultural products	Kg	Free	Free	
8419.3200	-- For wood, paper pulp, paper or paper-board	Kg	5%	5%	
8419.3900	-- Other	Kg	5%	5%	
8419.4000	- Distilling or rectifying plant	Kg	5%	5%	
8419.5000	- Heat exchange units	Kg	5%	5%	
8419.6000	- Machinery for liquefying air or other gases	Kg	5%	5%	
	- Other machinery, plant and equipment:				
8419.8100	-- For making hot drinks or for cooking or heating food	Kg	5%	5%	

	8419.8900	- - Other		Kg	5%	5%
	8419.9000	- Parts		Kg	10%	10%
84.20		CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.				
	8420.1000	- Calendering or other rolling machines		Kg	5%	5%
		- Parts:				
	8420.9100	- - Cylinders		Kg	10%	10%
	8420.9900	- - Other		Kg	10%	10%
84.21		CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.				
		- Centrifuges, including centrifugal dryers:				
	8421.1100	- - Cream separators		Kg	Free	Free
		- - Clothes dryers				
	8421.1210	Of the household type		1. Kg 2. No	40%	40%
	8421.1290	Industrial machines		1. Kg 2. No	Free	Free
	8421.1900	- - Other		1. Kg 2. No	Free	Free
		- Filtering or purifying machinery and apparatus for liquids:				
		- - For filtering or purifying water				
	8421.2110	Designed for industrial or public works applications		1. Kg 2. No	Free	Free
	8421.2190	Other		1. Kg 2. No	20%	20%
	8421.2200	- - For filtering or purifying beverages other than water		Kg	5%	5%
	8421.2200	- - For filtering or purifying beverages other than water		Kg	5%	5%
	8421.2300	- - Oil or petrol filters for internal combustion engines		Kg	20%	20%
	8421.2900	- - Other		Kg	5%	5%
		- Filtering or purifying machinery and apparatus for gases:				
	8421.3100	- - Intake air filters for internal combustion engines		Kg	25%	25%
		- - Other				
	8421.3910	Dust collectors including cyclones whether		Kg	20%	20%

		single or multiple units of a working capacity not exceeding 120 m ³ per minute			
		Other			
	8421.3991	<i>For industrial use</i>	Kg	5%	5%
	8421.3999	<i>Other</i>	Kg	20%	20%
		- Parts:			
	8421.9100	-- Of centrifuges, including centrifugal dryers	Kg	10%	10%
	8421.9900	-- Other	Kg	10%	10%
84.22		DISH-WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES.			
		- Dish washing machines:			
	8422.1100	-- Of the household type	1. Kg 2. No	40%	40%
	8422.1900	-- Other	Kg	5%	5%
	8422.2000	- Machinery for cleaning or drying bottles or other containers	Kg	Free	Free
	8422.3000	- Machinery for filling, closing, sealing or machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	Kg	Free	Free
	8422.4000	- Other packing or wrapping machinery (including heat shrink wrapping machinery)	Kg	5%	5%
		- Parts			
	8422.9010	Of the machines of subheading 8422.1100	Kg	25%	25%
	8422.9090	Other	Kg	10%	10%
84.23		WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 cg OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS.			
		- Personal weighing machines, including baby scales; household scales			
	8423.1010	Medical weighing machines (e.g. chair scales, baby scales, bed scales)	1. Kg 2. No	5%	5%
	8423.1090	Other	1. Kg	40%	40%

			2. No		
8423.2000	- Scales for continuous weighing of goods on conveyors	1. Kg 2. No		5%	5%
8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	1. Kg 2. No		5%	5%
	- Other weighing machinery:				
	- - Having a maximum weighing capacity not exceeding 30 kg				
8423.8110	Counter scales and coin operated scales	1. Kg 2. No		25%	25%
8423.8190	Other	1. Kg 2. No		5%	5%
	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg				
8423.8210	Counter scales and coin operated scales	1. Kg 2. No		25%	25%
8423.8290	Other	1. Kg 2. No		5%	5%
8423.8900	- - Other	1. Kg 2. No		5%	5%
	- Weighing machines weights of all kinds; parts of weighing machinery				
8423.9010	Weights	Kg		5%	5%
8423.9090	Other	Kg		10%	10%

84.24

MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES.

8424.1000	- Fire extinguishers, whether or not charged	Kg		5%	5%
8424.2000	- Spray guns and similar appliances	Kg		5%	5%
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	Kg		5%	5%
	- Other appliances:				
8424.8100	- - Agricultural or horticultural	Kg		5%	5%
8424.8900	- - Other	Kg		5%	5%
8424.9000	- Parts	Kg		10%	10%

84.25	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS.			
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:			
8425.1100	-- Powered by electric motor	Kg	5%	5%
8425.1900	-- Other	Kg	5%	5%
8425.2000	- Pit head winding gear; winches especially	Kg	Free	Free
	- Other winches; capstans:			
8425.3100	-- Powered by electric motor	Kg	Free	Free
8425.3900	-- Other	Kg	5%	5%
	- Jacks; hoists of a kind used for raising vehicles:			
8425.4100	-- Built-in jacking systems of a type used in garages	Kg	5%	5%
8425.4200	-- Other jacks and hoists, hydraulic	Kg	5%	5%
8425.4900	-- Other	Kg	5%	5%
84.26	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBIL LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH THE CRANE.			
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.1100	-- Overhead travelling cranes on fixed support	Kg	Free	Free
8426.1200	-- Mobile lifting frames on tyres and straddle carriers	Kg	Free	Free
8426.1900	-- Other	Kg	5%	5%
8426.2000	- Tower cranes	Kg	Free	Free
8426.3000	- Portal or pedestal jib cranes	Kg	5%	5%
	- Other machinery, self-propelled:			
8426.4100	-- On tyres	Kg	5%	5%
8426.4900	-- Other	Kg	5%	5%
	- Other machinery:			
8426.9100	-- Designed for mounting on road vehicles	Kg	5%	5%
8426.9900	-- Other	Kg	5%	5%
84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.			
8427.1000	- Self-propelled trucks powered by an electric	Kg	Free	Free

		motor			
	8427.2000	- Other self-propelled trucks	Kg	Free	Free
84.28		OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS).			
	8428.1000	- Lifts and skip hoists	Kg	5%	5%
	8428.2000	- Pneumatic elevators and conveyors	Kg	Free	Free
		- Other continuous-action elevators and conveyors, for goods or materials:			
	8428.3100	-- Specially designed for underground use	Kg	Free	Free
	8428.3200	-- Other, bucket type	Kg	Free	Free
	8428.3300	-- Other, belt type	Kg	Free	Free
	8428.3900	-- Other	Kg	Free	Free
	8428.4000	- Escalators and moving walkways	Kg	5%	5%
	8428.5000	- Mine wagon pushers, locomotive or wagon tracers, and similar railway wagon handling equipment	Kg	Free	Free
	8428.6000	- Teleferics, chair lifts, ski draglines; traction mechanisms for funiculars	Kg	5%	5%
84.29		SELF-PROPELLED BULLDOZERS, ANGLE-DOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, ESCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.			
		- Bulldozers and angle-doers:			
	8429.1100	-- Track laying	1. Kg 2. No	Free	Free
	8429.1900	-- Other	1. Kg 2. No	Free	Free
	8429.2000	- Graders and levellers	1. Kg	Free	Free
	8429.3000	- Scrapers	1. Kg 2. No	Free	Free
	8429.4000	- Tamping machines and road rollers	1. Kg 2. No	Free	Free
		- Mechanical shovels, excavators and shovel loaders:			
	8429.5100	-- Front-end shovel loaders	1. Kg 2. No	Free	Free
	8429.5200	-- Machinery with a 360° revolving super structure	1. Kg 2. No	Free	Free
	8429.5900	-- Other	1. Kg 2. No	Free	Free
84.30		OTHER MOVING, GRADING, LEVELLING, SCRAPING, ESCAVATING, TAMPING, COMP-			

**ACTING, EXTRACTING OR BORING MACHINERY,
FOR EARTH, MINERALS OR ORES; PILE-
DRIVERS AND PILE-EXTRACTORS; SNOW-
PLOUGHS AND SNOW-BLOWERS.**

8430.1000	- Pile-drivers and pile-extractors	1. Kg 2. No	Free	Free
8430.2000	- Snowploughs and snow blowers	1. Kg 2. No	5%	5%
	- Coal or rock cutters and tunnelling machinery:			
8430.3100	- - Self-propelled	Kg	Free	Free
8430.3900	- Other Kg	5%	5%	
	- Other boring or sinking machinery:			
8430.4100	- - Self-propelled	Kg	5%	5%
8430.4900	- - Other	Kg	5%	5%
8430.5000	- Other machinery, self-propelled	Kg	5%	5%
	- Other machinery, not self-propelled:			
8430.6100	- - Tamping or compacting machinery	Kg	Free	Free
8430.6900	- - Other	Kg	5%	5%
84.31	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30.			
8431.1000	- Of machinery of heading 84.25	Kg	10%	10%
8431.2000	- Of machinery of heading 84.27	Kg	10%	10%
	- Of machinery of heading 84.28:			
8431.3100	- - Of lifts, skip hoists or escalators	Kg	10%	10%
8431.3900	- - Other	Kg	10%	10%
	- Of machinery of headings 84.26, 84.29 or 84.30:			
8431.4100	- - Buckets, shovels, grabs and grips	Kg	10%	10%
8431.4200	- - Bulldozer or angle-dozer blades	Kg	10%	10%
8431.4300	- - Parts of boring or sinking machinery of subheading 8430.41 or 8430.49	Kg	10%	10%
8431.4900	- - Other	Kg	10%	10%
84.32	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.			
	- Ploughs			
8432.1010	Single furrow mouldboard ploughs of a weight not exceeding 55 kg	1. Kg 2. No	40%	40%

	Other:			
8432.1091	<i>Disc ploughs of a weight not less than 55 kg</i>	1. Kg 2. No	10%	10%
8432.1092	<i>Mouldboard ploughs of a weight not less than 55 kg</i>	1. Kg 2. No	10%	10%
8432.1099	<i>Other</i>	1. Kg 2. No	15%	15%
	- Harrows, scarifiers, cultivators, weeders and hoes:			
	-- Disc harrows			
8432.2110	<i>Disk harrow with less than 30 discs</i>	1. Kg 2. No	5%	5%
8432.2190	<i>Disc harrows with more than 30 discs</i>	1. Kg 2. No	5%	5%
	-- Other			
8432.2910	<u><i>Scarifiers and Rippers</i></u>	1. Kg 2. No	5%	5%
8432.2920	<i>Cultivators and Weeders</i>	1. Kg 2. No	5%	5%
8432.2930	<i>Mechanical Rotary Hoes</i>	1. Kg 2. No	5%	5%
8432.2940	<i>Dam scoops of less than 2.5 cubic metre capacity</i>	1. Kg 2. No	5%	5%
8432.2950	<i>Dam Scoops of more than 2.5 cubic metre capacity</i>	1. Kg 2. No	5%	5%
8432.2990	<i>Other</i>	Kg	5%	5%
8432.3000	- Seeders, planters and transplanters	1. Kg 2. No	5%	5%
8432.4000	- Manure spreaders and fertiliser distributors	1. Kg 2. No	Free	Free
	- Other machinery			
8432.8010	Lawn and sports ground rollers	1. Kg 2. No	40%	40%
8432.8090	Other	1. Kg 2. No	5%	5%
8432.9000	- Parts	1. Kg 2. No	10%	10%

84.33

HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37.

- Movers for lawns, parks or sports-ground:

8433.1100	- - Powered, with the cutting device rotating in a horizontal plane	1. Kg 2. No	40%	40%
8433.1900	- - Other	1. Kg 2. No	40%	40%
8433.2000	- Other mowers, including cutter bars for tractor mounting	1. Kg 2. No	5%	5%
8433.3000	- Other haymaking machinery	1. Kg 2. No	Free	Free
8433.4000	- Straw or fodder balers, including pick-up balers	1. Kg 2. No	Free	Free
	- Other harvesting machinery; threshing machinery:			
8433.5100	- - Combine harvester-threshers	1. Kg 2. No	Free	Free
8433.5200	- - Other threshing machinery	1. Kg 2. No	5%	5%
8433.5300	- - Root or tuber harvesting machines	1. Kg 2. No	5%	5%
8433.5900	- - Other	1. Kg 2. No	5%	5%
8433.6000	- Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce	1. Kg 2. No	5%	5%
8433.9000	- Parts	Kg	10%	10%
84.34	MILKING MACHINES AND DAIRY MACHINERY.			
8434.1000	- Milking machines	Kg	Free	Free
8434.2000	- Dairy machinery	Kg	Free	Free
8434.9000	- Parts	Kg	10%	10%
84.35	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.			
8435.1000	- Machinery	Kg	Free	Free
8435.9000	- Parts	Kg	10%	10%
84.36	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS.			
8436.1000	- Machinery for preparing animal feeding	Kg	Free	Free
	- Poultry keeping machinery; poultry incubators and brooders:			
8436.2100	- - Poultry incubators and brooders	Kg	Free	Free

8436.2900	- - Other	Kg	5%	5%
8436.8000	- Other machinery	Kg	5%	5%
	- Parts:			
8436.9100	- - Of poultry keeping machinery or poultry incubators and brooders	Kg	10%	10%
8436.9900	- - Other	Kg	10%	10%
84.37	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM TYPE MACHINERY.			
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Kg	5%	5%
8437.8000	- Other machinery	Kg	5%	5%
8437.9000	- Parts	Kg	10%	10%
84.38	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS.			
8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Kg	Free	Free
8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	Kg	5%	5%
8438.3000	- Machinery for sugar manufacture	Kg	Free	Free
8438.4000	- Brewery machinery	Kg	Free	Free
8438.5000	- Machinery for the preparation of meat or poultry	Kg	Free	Free
8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	Kg	Free	Free
8438.8000	- Other machinery	Kg	5%	5%
8438.9000	- Parts	Kg	10%	10%
84.39	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.			
8439.1000	- Machinery for making pulp of fibrous cellulosic material	Kg	Free	Free
8439.2000	- Machinery for making paper or paperboard	Kg	5%	5%
8439.3000	- Machinery for finishing paper or paperboard	Kg	Free	Free
	- Parts:			

	8439.9100	- - Of machinery for making pulp of fibrous cellulosic material	Kg	10%	10%
	8439.9900	- - Other	Kg	10%	10%
84.40		BOOK-BINDING MACHINERY INCLUDING BOOK-SEWING MACHINES.			
	8440.1000	- Machinery	Kg	Free	Free
	8440.9000	- Parts	Kg	10%	10%
84.41		OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.			
	8441.1000	- Cutting machines	Kg	Free	Free
	8441.2000	- Machines for making bags, sacks or envelopes	Kg	Free	Free
	8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Kg	Free	Free
	8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	Kg	5%	5%
	8441.8000	- Other machinery	Kg	5%	5%
	8441.9000	- Parts	Kg	10%	10%
84.42		MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADING 84.56 TO 84.65), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS, LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES FOR EXAMPLE PLANED, GRAINED OR POLISHED).			
	8442.1000	- Phototypesetting and composing machines	Kg	5%	5%
	8442.2000	- machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device	Kg	5%	5%
	8442.3000	- Other machinery, apparatus and equipment	Kg	5%	5%
	8442.4000	- Parts of the foregoing machinery, apparatus or equipment	Kg	5%	5%
	8442.5000	- Printing type, blocks, plates, cylinders and other and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Kg	10%	10%
84.43		PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 84.71; MACHINES FOR ANCILLARY TO PRINTING.			

		- Offset printing machinery:			
	8443.1100	- - Reel fed	Kg	Free	Free
	8443.1200	- - Sheet fed, office type (sheets size not exceeding 22 x 36 cm)	Kg	Free	Free
	8443.1900	- - Other			
		- Letterpress printing machinery, excluding flexographic printing:			
	8443.2100	- - Reel fed	Kg	Free	Free
	8443.2900	- - Other	Kg	Free	Free
	8443.3000	- Flexographic printing machinery	Kg	Free	Free
	8443.4000	- Gravure printing machinery	Kg	Free	Free
		- Other printing machinery:			
	8443.5100	- - Ink jet printing machines	Kg	Free	Free
	8443.5900	- Other Kg	Free	Free	
	8443.6000	- Machines for uses ancillary to printing	Kg	5%	5%
	8443.9000	- Parts	Kg	10%	10%
84.44	8444.0000	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	Kg	5%	5%
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 HEADINGS 8446 OR 8447.			
		- Machines for preparing textile fibres:			
	8445.1100	- - Carding machines	Kg	Free	Free
	8445.1200	- - Combing machines	Kg	Free	Free
	8445.1300	- - Drawing or roving machines	Kg	Free	Free
	8445.1900	- - Other	Kg	5%	5%
	8445.2000	- Textile spinning machines	Kg	Free	Free
	8445.3000	- Textile doubling or twisting machines	Kg	5%	5%
	8445.4000	- Textile winding (including weft winding) or reeling machines	Kg	Free	Free
	8445.9000	- Other	Kg	5%	5%

84.46	WEAVING MACHINES (LOOMS).				
8446.1000	- For weaving fabrics of a width not exceeding 30 cm	Kg	Free	Free	
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:				
8446.2100	- - Power looms	Kg	Free	Free	
8446.2900	- - Other	Kg	Free	Free	
8446.3000	- For weaving fabrics of a width exceeding 30 cm, shuttle-less type	Kg	Free	Free	
84.47	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING.				
	- Circular knitting machines:				
8447.1100	- - With cylinder diameter not exceeding 165 mm	1. Kg 2. No	Free	Free	
8447.1200	- - With cylinder diameter exceeding 165 mm	1. Kg 2. No	5%	5%	
	- Flat knitting machines; stitch-bonding machines				
8447.2010	Knitting machines of the household type	1. Kg 2. No	25%	25%	
8447.2090	Other	1. Kg 2. No	Free	Free	
8447.9000	- Other	Kg	5%	5%	
84.48	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADINGS 8444, 8445, 8446 OR 8447 (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 HEADINGS 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 headings 84.44, 84.45, 84.46 or 84.47:				
8448.1100	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Kg	Free	Free	
8448.1900	- - Other	Kg	10%	10%	
8448.2000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Kg	10%	10%	
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:				

	8448.3100	-- Card clothing	Kg	10%	10%
	8448.3200	-- Of machines for preparing textile fibres, other than card clothing	Kg	10%	10%
	8448.3300	-- Spindles, spindle flyers, spinning rings and ring travellers	Kg	10%	10%
	8448.3900	-- Other	Kg	10%	10%
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
	8448.4100	-- Shuttles	Kg	10%	10%
	8448.4200	-- Reads for looms, healds and heald frames	Kg	10%	10%
	8448.4900	-- Other	Kg	10%	10%
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:			
		-- Sinkers, needles and other articles used in forming stitches			
	8448.5110	For use with knitting machines of the household type	Kg	25%	25%
	8448.5190	Other	Kg	10%	10%
		-- Other			
	8448.5910	For use with knitting machines of the household type	Kg	25%	25%
	8448.5990	Other	Kg	10%	10%
84.49	8449.0000	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NON-WOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS.	Kg	5%	5%
84.50		HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.			
		- Machines, each of dry linen capacity not exceeding 10 kg:			
	8450.1100	-- Fully automatic machines	1. Kg 2. No	40%	40%
	8450.1200	-- Other machines, with built-in centrifugal drier	1. Kg 2. No	40%	40%
	8450.1900	-- Other	1. Kg 2. No	40%	40%
		- Machines each of a dry linen capacity exceeding 10 kg			
	8450.2010	Of the household type	Kg	40%	40%
	8450.2090	Other	Kg	5%	5%

	8450.9000	- Parts	Kg	10%	10%
84.51		MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING, DYEING, DRESSING, FINISHING, (INCLUDING FUSING PRESSES), BLEACHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS.			
	8451.1000	- Dry-cleaning machines	Kg	Free	Free
		- Drying machines:			
		- - Each of a dry linen capacity not exceeding 10 kg			
	8451.2110	Of the household type	Kg	40%	40%
	8451.2190	Industrial machines	Kg	5%	5%
		- - Other			
	8451.2910	Of the household type	Kg	40%	40%
	8451.2990	Industrial machines	Kg	5%	5%
		- Ironing machines and presses (including fusing presses)			
	8451.3010	Of the household type	Kg	40%	40%
	8451.3090	Industrial machines	Kg	5%	5%
		- Washing, bleaching or dyeing machines			
	8451.4010	Of the household type	Kg	40%	40%
	8451.4090	Industrial machines	Kg	Free	Free
	8451.5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Kg	Free	Free
		- Other machinery			
	8451.8010	Of the household type	Kg	40%	40%
	8451.8090	Industrial machines	Kg	5%	5%
	8451.9000	- Parts	Kg	10%	10%
84.52		SEWING MACHINES, OTHER THAN BOOK SEWING MACHINES OF HEADING 84.40, FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.			
	8452.1000	- Sewing machines of the household type	1. Kg	10%	10%
		- Other sewing machines:	2. No		

8452.2100	- - Automatic units	1. Kg 2. No	Free	Free
8452.2900	- - Other	1. Kg 2. No	Free	Free
8452.3000	- Sewing machine needles	Kg	10%	10%
8452.4000	- Furniture, bases and covers for sewing machines and parts thereof	Kg	25%	25%
8452.9000	- Other parts of sewing machines	Kg	10%	10%
84.53	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR PREPARING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES.			
8453.1000	- Machinery for preparing, tanning or working hides, skins or leather	Kg	Free	Free
8453.2000	- Machinery for making or repairing footwear	Kg	Free	Free
8453.8000	- Other machinery	Kg	5%	5%
8453.9000	- Parts	Kg	10%	10%
84.54	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.			
8454.1000	- Converters	Kg	Free	Free
8454.2000	- Ingot moulds and ladles	Kg	Free	Free
8454.3000	- Casting machines	Kg	Free	Free
8454.9000	- Parts	Kg	10%	10%
84.55	METAL ROLLING MILLS AND ROLLS THEREOF.			
8455.1000	- Tube mills	Kg	Free	Free
	- Other rolling mills:			
8455.2100	- - Hot or combination hot and cold	Kg	Free	Free
8455.2200	- - Cold	Kg	Free	Free
8455.3000	- Rolls for rolling mills	Kg	Free	Free
8455.9000	- Other parts	Kg	10%	10%
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES.			
8456.1000	- Operated by laser or other light or photon beam processes	Kg	Free	Free

	8456.2000	- Operated by ultrasonic processes	Kg	Free	Free
	8456.3000	- Operated by electro-discharge processes	Kg	Free	Free
		- Other:			
	8456.9100	- - For dry etching patterns on semi-conductor materials	Kg	5%	5%
84.57		MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL.			
	8457.1000	- Machining centres	Kg	Free	Free
	8457.2000	- Unit construction machines (single station)	Kg	Free	Free
	8457.3000	- Multi-station transfer machines	Kg	Free	Free
84.58		LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL.			
		- Horizontal lathes:			
	8458.1100	- - Numerically controlled	Kg	Free	Free
	8458.1900	- - Other	Kg	Free	Free
		- Other lathes:			
	8458.9100	- - Numerically controlled	Kg	Free	Free
	8458.9900	- - Other	Kg	Free	Free
84.59		MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58.			
	8459.1000	- Way type unit head machines	Kg	Free	Free
		- Other drilling machines:			
	8459.2100	- - Numerically controlled	Kg	Free	Free
	8459.2900	- - Other	Kg	Free	Free
		- Other boring-milling machines:			
	8459.3100	- - Numerically controlled	Kg	Free	Free
	8459.3900	- - Other	Kg	Free	Free
	8459.4000	- Other boring machines	Kg	Free	Free
		- Milling machines, knee type:			
	8459.5100	- - Numerically controlled	Kg	Free	Free
	8459.5900	- - Other	Kg	Free	Free

	- Other milling machines:			
8459.6100	-- Numerically controlled	Kg	Free	Free
8459.6900	-- Other	Kg	Free	Free
8459.7000	- Other threading or tapping machines	Kg	Free	Free
84.60	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61.			
	- Flat surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.1100	-- Numerically controlled	Kg	Free	Free
8460.1900	-- Other	Kg	Free	Free
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.2100	-- Numerically controlled	Kg	Free	Free
8460.2900	-- Other	Kg	Free	Free
	- Sharpening (tool or cutter grinding) machines:			
8460.3100	-- Numerically controlled	Kg	Free	Free
8460.3900	-- Other	Kg	Free	Free
8460.4000	- Honing or lapping machines	Kg	Free	Free
8460.9000	- Other	Kg	Free	Free
	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.			
8461.2000	- Shaping or slotting machines	Kg	Free	Free
8461.3000	- Broaching machines	Kg	Free	Free
8461.4000	- Gear cutting, gear grinding or gear finishing machines	Kg	Free	Free
8461.5000	- Sawing or cutting off machines	Kg	Free	Free
8461.9000	- Other	Kg	5%	5%
84.62	MACHINE-TOOLS (INCLUDING PRESSES, FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING;			

PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE.				
8462.1000	- Forging or die stamping machines (including presses) and hammers	Kg	Free	Free
	- Bending, folding, straightening or flattening machines (including presses):			
8462.2100	-- Numerically controlled	Kg	5%	5%
8462.2900	-- Other	Kg	5%	5%
	- Shearing machines (including presses), other than combined shearing machines:			
8462.3100	-- Numerically controlled	Kg	Free	Free
8462.3900	-- Other	Kg	Free	Free
	- Punching or notching machines (including presses), including combined punching and shearing machines:			
8462.4100	-- Numerically controlled	Kg	5%	5%
8462.4900	-- Other	Kg	5%	5%
	- Other:			
8462.9100	-- Hydraulic presses	Kg	Free	Free
8462.9900	-- Other	Kg	5%	5%
84.63	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL.			
8463.1000	- Draw benches for bars, tubes, profiles, wire or the like	Kg	5%	5%
8463.2000	- Thread rolling machines	Kg	Free	Free
8463.3000	- Machines for working wire	Kg	Free	Free
8463.9000	- Other Kg	5%	5%	
84.64	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.			
8464.1000	- Sawing machines	Kg	Free	Free
8464.2000	- Grinding or polishing machines	Kg	5%	5%
8464.9000	- Other Kg	5%	5%	
84.65	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.			
8465.1000	- Machines which can carry out different types of machining operations without tool change	Kg	Free	Free

between such operations

- Other:

8465.9100	-- Sawing machines	Kg	5%	5%
8465.9200	-- Planing, milling or moulding (by cutting) machines	Kg	Free	Free
8465.9300	-- Grinding, sanding or polishing machines	Kg	Free	Free
8465.9400	-- Bending or assembling machines	Kg	Free	Free
8465.9500	-- Drilling or morticing machines	Kg	Free	Free
8465.9600	-- Splitting, slicing or paring machines	Kg	5%	5%
8465.9900	-- Other	Kg	5%	5%

84.66

PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.56 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOLS FOR WORKING IN THE HAND.

8466.1000	-Tool holders and self-opening die heads	Kg	10%	10%
8466.2000	- Work holders	Kg	10%	10%
8466.3000	- Dividing heads and other special attachments for machine tools	Kg	10%	10%
	- Other:			
8466.9100	-- For machines of heading 84.64	Kg	10%	10%
8466.9200	-- For machines of heading 84.65	Kg	10%	10%
8466.9300	-- For machines of headings 84.56 to 84.61	Kg	10%	10%
8466.9400	-- For machines of headings 84.62 or 84.63	Kg	10%	10%

84.67	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR.			
	- Pneumatic:			
	-- Rotary type (including combined rotary percussion)			
	8467.1110 Grease pistols or guns	Kg	40%	40%
	8467.1190 Other	Kg	5%	5%
	-- Other			
	8467.1910 Grease pistols or guns	Kg	40%	40%
	8467.1990 Other	Kg	5%	5%
	- With self-contained electric motor:			
	8467.2100 -- Drills of all kinds	Kg	20%	20%
	8467.2200 -- Saws	Kg	20%	20%
	8467.2900 -- Other	Kg	20%	20%
	- Other tools:			
	8467.8100 -- Chain saws	Kg	5%	5%
	8467.8900 -- Other	Kg	5%	5%
	- Parts:			
	- Parts			
	8467.9100 -- Of chain saws	Kg	10%	10%
	8467.9200 -- Of pneumatic tools	Kg	10%	10%
	8467.9900 -- Other	Kg	10%	10%
84.68	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 8515; GAS OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES.			
	8468.1000- Hand held blow pipes	Kg	5%	5%
	8468.2000- Other gas operated machinery and apparatus	Kg	5%	5%
	8468.8000 - Other machinery and apparatus	Kg	5%	5%
	8468.9000 - Parts	Kg	10%	10%
84.69	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 8471; WORD PROCESSING MACHINES.			
	- Automatic typewriters and word processing machines:			
	8469.1100 -- Word processing machines	Kg	15%	15%
	-- Automatic typewriters			
	8469.1210 Braille typewriters	1. Kg 2. No	5%	5%

8469.1290	Other	1. Kg 2. No	15%	15%
	- Other typewriters, electric			
8469.2010	Braille typewriters	1. Kg 2. No	5%	5%
8469.2090	Other	1. Kg 2. No	15%	15%
	- Other typewriters non-electric			
8469.3010	Braille typewriters	1. Kg 2. No	5%	5%
8469.3090	Other	1. Kg 2. No	25%	25%
84.70	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS.			
8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket size data recording, reproducing and displaying machines with calculating functions	1. Kg 2. No	30%	30%
	- Other electronic calculating machines:			
8470.2100	-- Incorporating a printing device	1. Kg 2. No	20%	20%
8470.2900	-- Other	1. Kg 2. No	20%	20%
8470.3000	- Other calculating machines	1. Kg 2. No	20%	20%
8470.4000	- Accounting machines	1. Kg 2. No	20%	20%
8470.5000	- Cash registers	1. Kg 2. No	20%	20%
	- Other			
8470.9010	Postage franking machines	1. Kg 2. No	30%	30%
8470.9090	Other	1. Kg 2. No	30%	30%
84.71	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.			
8471.1000	- Analogue or hybrid automatic data processing machines	1. Kg 2. No	15%	15%

8471.3000	- Portable digital automatic data processing machines weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	1. Kg 2. No	15%	15%
	- Other digital automatic data processing machines:			
8471.4100	- - Comprising in the same housing at least a central processing unit and an input or output, whether or not combined	1. Kg 2. No	15%	15%
8471.4900	- - Other, presented in the form of systems	1. Kg 2. No	15%	15%
8471.5000	- Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	1. Kg 2. No	15%	15%
	-Input or output units, whether or not containing storage units in the same housing			
8471.6010	Braille computer terminals specially designed for use by the blind	1. Kg 2. No	15%	15%
8471.6090	Other	1. Kg 2. No	15%	15%
8471.7000	- Storage units	1. Kg 2. No	15%	15%
8471.8000	- Other units of automatic data processing machines	1. Kg 2. No	15%	15%
8471.9000	- Other 1.	Kg 2. No	15%	

84.72

OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINE, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).

8472.1000	- Duplicating machines	1. Kg 2. No	20%	20%
8472.2000	- Addressing machines and address plate embossing machines	1. Kg 2. No	20%	20%
8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	1. Kg 2. No	20%	20%
	- Other			
8472.9010	Cheque writing and cheque signing machines	1. Kg 2. No	20%	20%
8472.9090	Other:	1. Kg 2. No	15%	15%

84.73	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADING 84.69 TO 84.72.				
8473.1000	- Parts and accessories of the machines of heading 84.69	Kg	10%	10%	
	- Parts and accessories of the machines of heading 84.70:				
8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	Kg	10%	10%	
8473.2900	-- Other	Kg	10%	10%	
8473.3000	- Parts and accessories of the machines of heading 84.71	Kg	10%	10%	
8473.4000	- Parts and accessories of the machines of heading 84.72	Kg	10%	10%	
8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the heading 84.69 to 84.72	Kg	10%	10%	
84.74	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND.				
8474.1000	- Sorting, screening, separating or washing machines	Kg	Free	Free	
8474.2000	- Crushing or grinding machines - Mixing or kneading machines:	Kg	Free	Free	
8474.3100	-- Concrete or mortar mixers	Kg	Free	Free	
8474.3200	-- Machines for mixing mineral substances with bitumen	Kg	Free	Free	
8474.3900	-- Other	Kg	5%	5%	
8474.8000	- Other machinery	Kg	5%	5%	
8474.9000	- Parts	Kg	10%	10%	
84.75	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE.				
8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes - Machines for manufacturing or hot working	Kg	5%	5%	

		glass or glassware:			
	8475.2100	-- Machines for making optical fibres and preforms thereof	Kg	Free	Free
	8475.2900	-- Other	Kg	Free	Free
	8475.9000	- Parts	Kg	10%	10%
84.76		AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES.			
		- Automatic beverage-vending machines:			
	8476.2100	-- Incorporating heating or refrigerating devices	Kg	25%	25%
	8476.2900	-- Other	Kg	25%	25%
		- Other machines:			
	8476.8100	-- Incorporating heating or refrigerating devices	Kg	25%	25%
	8476.8900	-- Other	Kg	25%	25%
	8476.9000	- Parts	Kg	10%	10%
84.77		MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.			
	8477.1000	- Injection-moulding machines	Kg	Free	Free
	8477.2000	- Extruders	Kg	5%	5%
	8477.3000	- Blow moulding machines	Kg	Free	Free
	8477.4000	- Vacuum moulding machines and other thermo-forming machines	Kg	Free	Free
		- Other machinery for moulding or otherwise forming:			
	8477.5100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Kg	Free	Free
	8477.5900	-- Other	Kg	5%	5%
	8477.8000	- Other machinery	Kg	5%	5%
	8477.9000	- Parts	Kg	10%	10%
84.78		MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.			
	8478.1000	- Machinery	Kg	Free	Free
	8478.9000	- Parts	Kg	10%	10%
84.79		MACHINES AND MECHANICAL APPLIANCES			

**HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED
OR INCLUDED ELSEWHERE IN THIS CHAPTER.**

8479.1000	- Machinery for public works, building or the like	Kg	Free	Free
8479.2000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Kg	5%	5%
8479.3000	- Presses for the manufacture of particle building board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Kg	5%	5%
8479.4000	- Rope or cable making machines	Kg	Free	Free
8479.5000	- Industrial robots, not elsewhere specified or included	Kg	5%	5%
8479.6000	- Evaporative air coolers	Kg	5%	5%
	- Other machines and mechanical appliances:			
8479.8100	-- For treating metal, including electric wire coil winders	Kg	5%	5%
8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	Kg	5%	5%
	-- Other			
8479.8910	Heat thermal transfer printer	Kg	Free	Free
8479.8990	Other	Kg	5%	5%
8479.9000	- Parts of the machines of heading 8479	Kg	10%	10%
84.80	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS.			
8480.1000	- Moulding boxes for metal foundry	Kg	Free	Free
8480.2000	- Mould bases	Kg	5%	5%
8480.3000	- Moulding patterns	Kg	5%	5%
	- Moulds for metal or metal carbides:			
8480.4100	-- Injection or compression types	Kg	5%	5%
8480.4900	-- Other	Kg	5%	5%
8480.5000	- Moulds for glass	Kg	5%	5%
8480.6000	- Moulds for mineral materials	Kg	5%	5%
	- Moulds for rubber or plastics:			
8480.7100	-- Injection or compression types	Kg	5%	5%
8480.7900	-- Other	Kg	5%	5%
84.81	TAPS, CORKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING			

**PRESSURE-REDUCING VALVES AND THERMO-
STATICALLY CONTROLLED VALVES**

	8481.1000	- Pressure-reducing valves	Kg	10%	10%
	8481.2000	- Valves for oleohydraulic or pneumatic transmissions	Kg	10%	10%
	8481.3000	- Check (nonreturn) valves	Kg	10%	10%
	8481.4000	- Safety or relief valves	Kg	10%	10%
		- Other appliances			
	8481.8010	Taps and corks	Kg	40%	40%
	8481.8090	Other	Kg	10%	10%
	8481.9000	- Parts	Kg	10%	10%
84.82		BALL OR ROLLER BEARINGS.			
	8482.1000	- Ball bearings	Kg	10%	10%
	8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	Kg	10%	10%
	8482.3000	- Spherical roller bearings	Kg	10%	10%
	8482.4000	- Needle roller bearings	Kg	10%	10%
	8482.5000	- Other cylindrical roller bearings	Kg	10%	10%
	8482.8000	- Other, including combined ball/roller bearings	Kg	10%	10%
		- Parts:			
	8482.9100	- - Balls, needles and rollers	Kg	10%	10%
	8482.9900	- - Other	Kg	10%	10%
84.83		TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLY WHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).			
	8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	Kg	10%	10%
	8483.2000	- Bearing housings, incorporating ball or roller bearing	Kg	10%	10%
	8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	Kg	10%	10%
		-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters			

8483.4010	Parts of internal combustion piston engines other than aircraft	Kg	10%	10%
8483.4090	Other	Kg	10%	10%
8483.5000	- Flywheels and pulleys, including pulley blocks	Kg	10%	10%
8483.6000	- Clutches and shaft couplings (including universal joints)	Kg	10%	10%
8483.9000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	Kg	10%	10%
84.84	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS.			
8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	Kg	20%	20%
8484.2000	- Mechanical seals	Kg	25%	25%
8484.9000	- Other	Kg	25%	25%
84.85	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.			
8485.1000	- Ships' or boats' propellers and blades thereof	Kg	10%	10%
8485.9000	- Other	Kg	10%	10%

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

- 1.- This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, footmuffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11; or
 - (c) Electrically heated furniture of Chapter 94.

- 2.- Headings 85.01 to 85.04 do not apply to goods described in headings 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does 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 86.67) or to electro-thermic appliances (heading 85.16).

- 4.- 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, 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.

- 5.- For the purpose of heading 85.41 and 85.42:
 - (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (B) "Electronic integrated circuits and microassemblies" are:
 - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnectors, etc.), obtained by thin or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by the semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading into the nomenclature which might cover them by reference to, in particular, their function.

- 6.- Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings, when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

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

Subheading Notes.

- 1.- Subheading 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 45 mm x 100 mm.
- 2.- For the purposes of subheading 8542.10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (micro-processor) of any type in the form of a chip and which may or may not have a magnetic stripe.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
85.01		ELECTRICAL MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).			
	8501.1000	- Motors of an output not exceeding 37,5 W	1. Kg 2. No	5%	5%
	8501.2000	- Universal AC/DC motors of an output exceeding 37,5 W - Other DC motors; DC generators	1. Kg 2. No	5%	5%
	8501.3100	-- Of an output not exceeding 750 W	1. Kg 2. No	5%	5%
	8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	1. Kg 2. No	5%	5%
	8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	1. Kg 2. No	5%	5%
	8501.3400	-- Of an output exceeding 375 kW - Other AC motors, single-phase	1. Kg 2. No	5%	5%
	8501.4010	Single-phase induction motors of a power rating of not less than 0,18 kW and not more than 2,6 kW of a voltage from 110 V to 550 V and a motor speed of not less than 700 or more than 3 000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame-proof and motors equipped with brakes or clutches	1. Kg 2. No	40%	40%

8501.4090	Other	1. Kg 2. No	15%	15%
	- Other AC motors multiphase:			
8501.5100	-- Of an output not exceeding 750 W	1. Kg 2. No	15%	15%
	-- Of an output exceeding 750 W but not exceeding 75 kW			
8501.5210	Three-phase single squirrel-cage induction motors of a power-rating of not less than 0,75 kW and not more than 40 kW: of a voltage from 110 V to 550 V and a motor speed of not less than 700 or more than 3 000 revolutions per minute, but excluding submersible motors ,geared motors, motors identifiable as flame-proof or explosion-proof and motors equipped with brakes or clutches	1. Kg 2. No	40%	40%
8501.5290	Other	1. Kg 2. No	5%	5%
	-- Of an output exceeding 75 kW			
8501.5310	Of an output not exceeding 200 kW	1. Kg 2. No	40%	40%
8501.5390	Other AC generators (alternators)	1. Kg 2. No	5%	5%
	- AC generators (alternators):			
8501.6100	-- Of an output not exceeding 75 kVA	1. Kg 2. No.	5%	5%
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	1. Kg 2. No.	5%	5%
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	1. Kg 2. No.	5%	5%
8501.6400	-- Of an output exceeding 750 kVA	1. Kg 2. No	5%	5%
85.02	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.			
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			
8502.1100	-- Of output not exceeding 75 kVA	Kg	5%	5%
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	Kg	5%	5%
8502.1300	-- Of an output exceeding 375 kVA	Kg	5%	5%
8502.2000	-- Generating sets with spark ignition internal combustion piston engines	Kg	5%	5%
	- Other generating sets:			
8502.3100	-- Wind-powered	Kg	5%	5%
8502.3900	-- Other	Kg	5%	5%
8502.4000	- Electric rotary converters	Kg	5%	5%

85.03	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02				
8503.0010	Wound		Kg	40%	40%
8503.0090	Other		Kg	10%	10%
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE RECTIFIERS) AND INDUCTORS.				
	- Ballasts for discharge lamps or tubes				
8504.1010	<i>Ballasts for discharge lamps or tubes not exceeding 100 W</i>		1. Kg 2. No.	40%	40%
8504.1090	<i>Other</i>		1. Kg 2. No.	15%	15%
	- Liquid dielectric transformers:				
	-- Having a power handling capacity not exceeding 650 kVA				
8504.2110	Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic voltage regulators, furnace transformers with a working capacity exceeding 650 kVA rectifier-transformers and starter transformers) of a maximum working voltage not exceeding 132 kV in a range from a minimum size of 5 kVA. Maximum working capacity to a maximum size of 650 kVA maximum working capacity.		1. Kg 2. No.	40%	40%
8504.2190	Other		1. Kg 2. No.	15%	15%
	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA				
8504.2210	Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic voltage regulators, furnace transformers with a working capacity exceeding 5 000 kVA rectifier-transformers and starter transformers) of a maximum working voltage not exceeding 132 kV		1. Kg 2. No.	40%	40%
8504.2290	Other		1. Kg 2. No.	15%	15%
	-- Having a power handling capacity exceeding 10,000 kVA				
8504.2310	Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic regulators, furnace transformers, rectifier-transformers and starter transformers) of a maximum working voltage not exceeding 132 kV and a maximum size not exceeding 30 000 kVA maximum working capacity		1. Kg 2. No.	40%	40%

8504.2390	--Other	1. Kg 2. No.	5%	5%
	- Other transformers			
	- - Having a power handling capacity not exceeding 1 kVA			
8504.3110	Of a capacity not exceeding 100 W	1. Kg 2. No.	40%	40%
8504.3190	Other	1. Kg 2. No.	15%	15%
8504.3200	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	1. Kg 2. No.	15%	15%
8504.3300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1. Kg 2. No.	15%	15%
8504.3400	- - Having a power handling capacity exceeding 500 kVA	1. Kg 2. No.	15%	15%
8504.4000	- Static converters	1. Kg 2. No.	15%	15%
8504.5000	- Other inductors	1. Kg 2. No.	15%	15%
8504.9000	- Parts	1. Kg 2. No.	10%	10%
85.05	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES, ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS.			
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:			
8505.1100	- - Of metal	Kg	15%	15%
8505.1900	- - Other	Kg	15%	15%
8505.2000	- Eletro-magnetic couplings, clutches and brakes	Kg	15%	15%
8505.3000	- Eletro-magnetic lifting heads	Kg	15%	15%
8505.9000	- Other, including parts	Kg	10%	10%
85.06	PRIMARY CELLS AND PRIMARY BATTERIES.			
8506.1000	- Manganese dioxide	1. Kg 2. No.	60%+ \$5/kg	60%+ \$5/kg
8506.3000	- Mercuric oxide	1. Kg 2. No.	25%	25%
8506.4000	- Silver oxide	1. Kg 2. No.	25%	25%

	8506.5000	- Lithium	1. Kg 2. No.	25%	25%
	8506.6000	- Air-zinc	1. Kg 2. No.	25%	25%
	8506.8000	- Other primary cells and primary batteries	1. Kg 2. No.	25%	25%
	8506.9000	- Parts	1. Kg 2. No.	5%	5%
85.07		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREOF, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).			
	8507.1000	- Lead-acid, of a kind used for starting piston engines	1. Kg 2. No	60%+ \$100 each	60%+ \$100each
	8507.2000	- Other lead acid accumulators	1. Kg 2. No.	25%	25%
	8507.3000	- Nickel-cadmium	1. Kg 2. No.	20%	20%
	8507.4000	- Nickel-iron	1. Kg 2. No.	25%	25%
	8507.8000	- Other accumulators	Kg	25%	25%
		- Parts			
	8507.9010	Posts, connector-straps, grids and plates (finished or not) for use in 6 or 12 V accumulators of a kind suitable for use in motor vehicles	Kg	40%	40%
	8507.9090	Other	Kg	10%	10%
85.09		ELECTRO-MECHANICAL DOMESTIC APPLIANCES WITH SELF-CONTAINED ELECTRIC MOTORS.			
	8509.1000	- Vacuum cleaners, including dry and wet vacuum cleaners	1. Kg 2. No	40%	40%
	8509.2000	- Floor polishers	1. Kg 2. No	40%	40%
	8509.3000	- Kitchen waste disposers	1. Kg 2. No	40%	40%
	8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	1. Kg 2. No	40%	40%
	8509.8000	- Other appliances	1. Kg 2. No	40%	40%
	8509.9000	- Parts	Kg	10%	10%
85.10		SHAVERS, HAIR CLIPPERS AND HAIR REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.			

8510.1000	- Shavers	Kg	25%	25%
	- Hair clippers			
8510.2010	Agricultural clippers (for example for sheep, cattle or horses)	Kg	5%	5%
8510.2090	Other	Kg	25%	25%
8510.3000	- Hair-removing appliances	Kg	25%	25%
8510.9000	- Parts	Kg	10%	10%
85.11	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARK PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.			
8511.1000	- Spark plugs	Kg	10%	10%
8511.2000	- Ignition magnetos; magneto dynamos; magnetic flywheels	Kg	10%	10%
8511.3000	- Distributors; ignition coils	Kg	15%	15%
8511.4000	- Starter motors and dual purposes starter-generators	Kg	15%	15%
8511.5000	- Other generators	Kg	15%	15%
8511.8000	- Other equipment	Kg	15%	15%
8511.9000	- Parts	Kg	10%	10%
85.12	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.			
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	Kg	15%	15%
8512.2000	- Other lighting or visual signalling equipment	Kg	15%	15%
8512.3000	- Sound signalling equipment	Kg	15%	15%
8512.4000	- Windscreen wipers, defrosters and demisters	Kg	15%	15%
8512.9000	- Parts	Kg	10%	10%
85.13	PORTABLE ELECTRICAL LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE DRY BATTERIES,			

**ACCUMULATORS, MAGNETOS), OTHER THAN
LIGHTING EQUIPMENT OF HEADING 85.12.**

-Lamps

8513.1010	Miner's safety lamps	Kg	5%	5%
8513.1090	Other	Kg	40%	40%
8513.9000	- Parts	Kg	10%	10%

85.14

**INDUSTRIAL OR LABORATORY ELECTRIC
FURNACES AND OVENS (INCLUDING THOSE
FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS);
OTHER INDUSTRIAL OR LABORATORY EQUIPMENT
FOR THE HEAT TREATMENT OF MATERIALS BY
INDUCTION OR DIELECTRIC LOSS.**

8514.1000	- Resistance heated furnaces and ovens	Kg	Free	Free
8514.2000	- Furnaces and ovens functioning by induction or dielectric loss	Kg	5%	5%
8514.3000	- Other furnaces and ovens	Kg	5%	5%
8514.4000	- Other equipment for the heat treatment of materials by induction or dielectric loss	Kg	5%	5%
8514.9000	- Parts	Kg	10%	10%

85.15

**ELECTRIC (INCLUDING ELECTRICALLY HEATED
GAS), LASER OR OTHER LIGHT OR PHOTON
BEAM, ULTRASONIC, ELECTRON BEAM,
MAGNETIC PULSE OR PLASMA ARC
SOLDERING, BRAZING OR WELDING MACHINES
AND APPARATUS, WHETHER OR NOT CAPABLE
OF CUTTING; ELECTRIC MACHINES AND
APPARATUS FOR HOT SPRAYING OF METALS
OR CERMETS.**

- Brazing or soldering machines and apparatus:

8515.1100	- Soldering irons and guns	Kg	5%	5%
8515.1900	- Other	Kg	5%	5%

**- Machines and apparatus for resistance
welding of metal:**

8515.2100	-- Fully or partly automatic	Kg	5%	5%
8515.2900	-- Other	Kg	5%	5%

**- Machines and apparatus for arc (including
plasma arc) welding of metals:**

8515.3100	-- Fully or partly automatic	Kg	25%	25%
8515.3900	-- Other	Kg	5%	5%
8515.8000	- Other machines and apparatus	Kg	5%	5%
8515.9000	- Parts	Kg	10%	10%

85.16

ELECTRIC INSTANTANEOUS OR STORAGE

**WATER HEATERS AND IMMERSION HEATERS
ELECTRIC SPACE HEATING APPARATUS AND
SOIL HEATING APPARATUS; ELECTRO-
THERMIC HAIR-DRESSING APPARATUS (FOR
EXAMPLE HAIR DRYERS, HAIR CURLERS,
CURLING TONG HEATERS) AND HAND
DRYERS; ELECTRIC SMOOTHING IRONS;
OTHER ELECTRO-THERMIC APPLIANCES OF
A KIND USED FOR DOMESTIC PURPOSES;
ELECTRIC HEATING RESISTORS, OTHER THAN
THOSE OF HEADING 85.45.**

8516.1000	- Electric instantaneous or storage water heaters and immersion heaters	1. Kg 2. No	40%	40%
	- Electric space heating apparatus and electric soil heating apparatus;			
8516.2100	-- Storage heating radiators	Kg	40%	40%
8516.2900	-- Other	Kg	40%	40%
	- Electro-thermic hair-dressing or hand-drying apparatus:			
8516.3100	-- Hair dryers	Kg	40%	40%
8516.3200	-- Other hair-dressing apparatus	Kg	40%	40%
8516.3300	-- Hand-drying apparatus	Kg	40%	40%
8516.4000	- Electric smoothing irons	1. Kg 2. No	40%	40%
8516.5000	- Microwave ovens	Kg	40%	40%
8516.6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	Kg	60%+	60%+
			\$200 each	\$200 each
	- Other electro-thermic appliances:			
8516.7100	-- Coffee or tea makers	Kg	40%	40%
8516.7200	-- Toasters	Kg	40%	40%
8516.7900	-- Other	Kg	40%	40%
	- Electric heating resistors of a kind specially designed for the appliances and apparatus of heading 85.16:			
8516.8010	For immersion heaters, electric space heating apparatus or electric smoothing irons	1. Kg 2. No	15%	15%
8516.8090	Other	1. Kg 2. No	40%	40%
8516.9000	- Parts	Kg	10%	10%

85.17

**ELECTRICAL APPLIANCES FOR LINE TELEPHONY
OR LINE TELEGRAPHY, INCLUDING LINE
TELEPHONE SETS WITH CORDLESS HAND-
SETS AND TELECOMMUNICATION APPARATUS
FOR CARRIER-CURRENT LINE SYSTEMS OR
FOR DIGITAL LINE SYSTEMS; VIDEOPHONES.**

	- Telephone sets; videophones:			
8517.1100	- - Line telephone sets with cordless handsets	1. Kg 2. No	30%	30%
8517.1900	- - Other	1. Kg 2. No	25%	25%
	- Facsimile machines and teleprinters:			
8517.2100	- - Facsimile machines	1. Kg 2. No	5%	5%
8517.2200	- - Teleprinters	1. Kg 2. No	5%	5%
8517.3000	- Telephonic or telegraphic switching apparatus	1. Kg 2. No	5%	5%
8517.5000	- Other apparatus, for carrier-current line systems or for digital line systems	1. Kg 2. No	5%	5%
8517.8000	- Other apparatus	1. Kg 2. No	5%	5%
8517.9000	- Parts	1. Kg 2. No	10%	10%

85.18

**MICROPHONES AND STANDS THEREFOR;
LOUD-SPEAKERS, WHETHER OR NOT
MOUNTED IN THEIR ENCLOSURES; HEAD
PHONES, EAR PHONES, 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.**

8518.1000	- Microphones and stands therefor	1. Kg 2. No	40%	40%
	- Loudspeakers whether or not mounted in their enclosures:			
8518.2100	- - Single loudspeakers, mounted in their enclosures	1. Kg 2. No	40%	40%
8518.2200	- - Multiple loudspeakers, mounted in the same enclosure	1. Kg 2. No	40%	40%
8518.2900	- - Other	1. Kg 2. No	25%	25%
8518.3000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	1. Kg 2. No	40%	40%
8518.4000	- Audio frequency electric amplifier	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8518.5000	- Electric sound amplifier sets	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8518.9000	- Parts	1. Kg 2. No	25%	25%

85.19	TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE.			
8519.1000	- Coin or disc-operated record-players	1. Kg 2. No	40%	40%
	- Other record-players:			
8519.2100	-- Without loudspeaker	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8519.2900	-- Other	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
	- Turntables (record-decks):			
8519.3100	-- With automatic record changing mechanism	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8519.3900	-- Other	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8519.4000	- Transcribing machines	1. Kg 2. No	60%	60%
	- Other sound reproducing apparatus:			
8519.9200	-- Pocket-size cassette-players	1. Kg 2. No	60%	60%
8519.9300	-- Other, cassette type	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8519.9900	-- Other	1. Kg 2. No	60%	60%
85.20	MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE.			
8520.1000	- Dictating machines not capable of operating without an external source of power	1. Kg 2. No	40%	40%
8520.2000	- Telephone answering machines	1. Kg 2. No	40%	40%
	- Other magnetic tape recorders incorporating sound reproducing apparatus:			
8520.3200	-- Digital audio type	1. Kg 2. No	40%	40%
8520.3300	-- Other, cassette-type	1. Kg 2. No	60%	60%
8520.3900	-- Other	1. Kg 2. No	40%	40%
8520.9000	- Other	1. Kg 2. No	40%	40%
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.			

	8521.1000	- Magnetic tape-type:	1. Kg 2.No	60%+ \$200 each	60%+ \$200 each
	8521.9000	- Other	1. Kg 2.No	60%+ \$200 each	60%+ \$200 each
85.22		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.19 TO 85.21.			
	8522.1000	- Pick-up cartridges	Kg	40%	40%
		- Other			
	8522.9010	Incorporating a printed circuit board	1. Kg 2. No	40%	40%
	8522.9020	Cabinets	1. Kg 2. No	25%	25%
		Other:			
	8522.9091	<i>Accessories of apparatus of heading No. 85.19 to 85.21</i>	1. Kg 2. No	40%	40%
	8522.9099	<i>Other</i>	Kg	15%	15%
85.23		PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37.			
		- Magnetic tapes:			
		-- Of a width not exceeding 4 mm			
	8523.1110	Hubbed audio cassette tape of a length of a minimum of 2 500m	Kg	15%	15%
	8523.1190	Other	Kg	25%	25%
	8523.1200	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	Kg	25%	25%
	8523.1300	-- Of a width exceeding 6.5 mm	Kg	25%	25%
	8523.2000	- Magnetic discs	Kg	20%	20%
	8523.3000	- Cards incorporating a magnetic stripe	Kg	25%	25%
		- Other			
	8523.9010	Lacquers	Kg	15%	15%
	8523.9090	Other	Kg	25%	25%
85.24		RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37.			
	8524.1000	- Gramophone records - Discs for laser reading systems:	Kg	40%	40%
	8524.3100	-- For reproducing phenomena other than sound or image	Kg	15%	15%
	8524.3200	-- For reproducing sound only	Kg	40%	40%

8524.3900	-- Other		Kg	40%	40%
8524.4000	- Magnetic tapes for reproducing phenomena other than sound or image		Kg	15%	15%
	- Other magnetic tapes:				
8524.5100	-- of a width not exceeding 4 mm		KG	40%	40%
8524.5200	-- Of a width exceeding 4 mm but not exceeding 6.5 mm		Kg	40%	40%
8524.5300	-- Of a width exceeding 6.5 mm		Kg	20%	20%
8524.6000	- Cards incorporating a magnetic stripe		Kg	25%	25%
	-Other:				
8524.9100	-- For reproducing phenomena other than sound or image		Kg	15%	15%
8524.9900	-- Other		Kg	20%	20%
85.25	TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO TELEGRAPHY, RADIO BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS; DIGITAL CAMERAS.				
	- Transmission apparatus				
8525.1010	For use in connection with aircraft communication or navigation		1. Kg 2. No	Free	Free
8525.1090	Other		1. Kg 2. No	40%	40%
	- Transmission apparatus incorporating reception apparatus				
8525.2010	For use in connection with aircraft communication or navigation		1. Kg 2. No	Free	Free
8525.2020	Base stations and repeaters		1. Kg 2. No	Free	Free
8525.2030	Cellular telephone handsets		1. Kg 2. No	30%	30%
8525.2040	Two-way radios		1. Kg 2. No	20%	20%
8525.2050	Fixed cellular terminals		1. Kg 2. No	30%	30%
8525.2090	Other		1. Kg 2. No	40%	40%
	- Television cameras				
8525.3010	For use in connection with aircraft communication or navigation		1. Kg 2. No	Free	Free

8525.3090	Other	1. Kg 2. No	40%	40%
8525.4000	- Still image video cameras and other video camera recorders; digital cameras.	1. Kg 2. No	40%	40%
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.			
8526.1000	- Radar apparatus	Kg	Free	Free
	- Other			
	- - Radio navigational aid apparatus			
8526.9110	For use in connection with aircraft communication or navigation	Kg	Free	Free
8526.9190	Other	Kg	40%	40%
	- - Radio remote control apparatus			
8526.9210	Of a type designed for recreational purposes, and toys	Kg	40%	40%
8526.9220	For use in connection with aircraft communication or navigation	Kg	Free	Free
8526.9290	Other	Kg	5%	5%
85.27	RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK.			
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.1200	- - Pocket-size radio cassette-player	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
	- - Other apparatus combined with sound recording or reproducing apparatus			
8527.1310	For use in connection with aircraft communication or navigation	1. Kg 2. No	Free	Free
8527.1390	Other	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
	- - Other			

8527.1910	For use in connection with aircraft communication or navigation	1. Kg 2. No	Free	Free
8527.1990	Other	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.2100	-- Combined with sound recording or reproducing apparatus	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8527.2900	--Other	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.3100	-- Combined with sound recording or reproducing apparatus	1. Kg 2. No	60%	60%
8527.3200	- Not combined with sound recording or reproducing apparatus but combined with a clock	1. Kg 2. No	60%	60%
8527.3900	-- Other	1. Kg 2. No	60%	60%
8527.9000	- Other apparatus	1. Kg 2. No	60%	60%
85.28	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS.			
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
8528.1210	-- Colour	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8528.1290	-- Satellite receivers/decoders	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
8528.1300	-- Black and white or other monochrome	1. Kg 2. No	60%+ \$200 each	60%+ \$200 each
	- Video monitors			
8528.2100	-- Colour	1. Kg 2. No	60%	60%
8528.2200	-- Black and white or other monochrome	1. Kg 2. No	60%	60%

8528.3000	- Video projectors	1. Kg 2. No	25%+ \$200 each	25%+ \$200 each
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.25 TO 85.28.			
8529.1000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Kg	10%	10%
	- Other			
8529.9010	Incorporating a printed circuit board	1. Kg 2. No	40%	40%
8529.9020	Cabinets	1. Kg 2. No	25%	25%
8529.9090	Other	Kg	10%	10%
85.30	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND-WATER WAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08).			
8530.1000	- Equipment for railways or tramways	Kg	5%	5%
8530.8000	- Other equipment	Kg	5%	5%
8530.9000	- Parts	Kg	5%	5%
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.			
	- Buglar or fire alarms and similar apparatus			
8531.1010	Fire alarms	Kg	5%	5%
8531.1090	Other	Kg	25%	25%
	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)			
8531.2010	For fire alarm systems	Kg	5%	5%
8531.2090	Other	Kg	25%	25%
8531.8000	- Other apparatus	Kg	10%	10%
8531.9000	- Parts	Kg	10%	10%
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET).			
8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors)	1. Kg 2. No	15%	15%
	- Other fixed capacitors:			

	8532.2100	-- Tantalum	1. Kg 2. No	15%	15%
	8532.2200	-- Aluminium electrolytic	1. Kg 2. No	15%	15%
	8532.2300	-- Ceramic dielectric, single layer	1. Kg 2. No	15%	15%
	8532.2400	-- Ceramic dielectric, multilayer	1. Kg 2. No	15%	15%
	8532.2500	-- Dielectric of paper or plastic	1. Kg 2. No	15%	15%
	8532.2900	-- Other	1. Kg 2. No	15%	15%
	8532.3000	- Variable or adjustable (pre-set) capacitors	1. Kg 2. No	15%	15%
	8532.9000	- Parts	Kg	15%	15%
85.33		ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS.			
	8533.1000	- Fixed carbon resistors, composition or film types	Kg	15%	15%
		- Other fixed resistors:			
	8533.2100	-- For a power handling capacity not exceeding 20 W	Kg	15%	15%
	8533.2900	-- Other	Kg	15%	15%
		- Wire-wound variable resistors, including rheostats and potentiometers:			
	8533.3100	-- For a power handling capacity not exceeding 20 W	Kg	15%	15%
	8533.3900	-- Other	Kg	15%	15%
	8533.4000	- Other variable resistors including rheostats and potentiometers	Kg	15%	15%
	8533.9000	- Parts	Kg	15%	15%
85.34	8534.0000	PRINTED CIRCUITS.	Kg	10%	10%
85.35		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS.			
	8535.1000	- Fuses	Kg	10%	10%
		- Automatic circuit breakers:			

	8535.2100	-- For a voltage of less than 72.5 kV	Kg	10%	10%
	8535.2900	-- Other	Kg	10%	10%
	8535.3000	- Isolating switches and make-and-break switches	Kg	10%	10%
	8535.4000	- Lightning arresters, voltage limiters and surge suppressors	Kg	15%	15%
	8535.9000	- Other	Kg	10%	10%
85.36		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS.			
	8536.1000	- Fuses	Kg	25%	25%
		- Automatic circuit breakers			
	8536.2010	Automatic circuit breakers with a breaking capacity of 6 kPA and below	Kg	25%	25%
	8536.2090	Other	Kg	20%	20%
	8536.3000	- Other apparatus for protecting electrical circuits	Kg	10%	10%
		- Relays:			
	8536.4100	-- For a voltage not exceeding 60V	Kg	10%	10%
	8536.4900	-- Other	Kg	10%	10%
	8536.5000	- Other switches	Kg	10%	10%
		- Lamp-holders, plugs and sockets:			
	8536.6100	-- Lamp-holders	Kg	25%	25%
	8536.6900	-- Other	Kg	40%	40%
	8536.9000	- Other apparatus	Kg	10%	10%
85.37		BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS OTHER THAN SWITCHING APPARATUS OF HEADING 85.17.			
	8537.1000	- For a volt not exceeding 1,000 V	Kg	25%	25%
		- For a volt exceeding 1,000 V			
	8537.2010	Motor control panels	Kg	20%	20%
	8537.2090	Other	Kg	25%	25%

85.38	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.35, 85.36, OR 85.37.				
	8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	Kg	15%	15%
	8538.9000	- Other	Kg	15%	15%
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC LAMPS.				
	- Sealed beam lamp lights				
	8539.1010	For cycles or motor vehicles	1. Kg 2. No	10%	10%
	8539.1090	Other	1. Kg 2. No	15%	15%
	- Other filament lamps, excluding ultra-violet or infra-red lamps:				
	8539.2100	-- Tungsten halogen	1. Kg 2. No	15%	15%
	8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	1. Kg 2. No	15%	15%
	8539.2900	-- Other	1. Kg 2. No	10%	10%
	- Discharge lamps, other than ultra-violet lamps:				
	8539.3100	-- Fluorescent, hot cathode	1. Kg 2. No	15%	15%
	8539.3200	-- Mercury or sodium vapour lamps; metal halide lamps	1. Kg 2. No	15%	15%
	-- Other				
	8539.3910	Fluorescent bulbs and tubes	1. Kg 2. No	25%	25%
	8539.3990	Other	1. Kg 2. No	15%	15%
	- Ultra-violet or infra-red lamps; arc-lamps:				
	8539.4100	-- Arc-lamps	1. Kg 2. No	15%	15%
	8539.4900	-- Other	1. Kg 2. No	15%	15%
	8539.9000	- Parts	1. Kg 2. No	15%	15%
85.40	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE VACUUM, OR VAPOUR OR GAS- FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES				

**AND TUBES, CATHODE-RAY TUBES, TELEVISION
CAMERA TUBES.**

**- Cathode-ray television picture tubes,
including video monitor cathode-ray tubes:**

8540.1100	-- Colour	1. Kg 2. No	10%	10%
8540.1200	-- Black and white or other monochrome	1. Kg 2. No	10%	10%
8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	1. Kg 2. No	10%	10%
8540.4000	- Data/graphic display tubes, colour with a phosphor dot screen pitch smaller than 0.4 mm	1. Kg 2. No	10%	10%
8540.5000	- Data/graphic display tubes black and white or other monochrome	1. Kg 2. No	10%	10%
8540.6000	- Other cathode-ray tubes	1. Kg 2. No	10%	10%
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:			
8540.7100	-- Magnetrons	1. Kg 2. No	10%	10%
8540.7200	-- Klystrons	1. Kg 2. No	10%	10%
8540.7900	-- Other	1. Kg 2. No	10%	10%
	- Other valves and tubes:			
8540.8100	-- Receiver or amplifier valves and tubes	1. Kg 2. No	10%	10%
8540.8900	-- Other	1. Kg 2. No	10%	10%
	- Parts:			
8540.9100	-- Of cathode ray-tubes	Kg	10%	10%
8540.9900	-- Other	Kg	10%	10%

85.41

**DIODES, TRANSISTORS AND SIMILAR SEMI
CONDUCTOR DEVICES; PHOTO SENSITIVE
SEMI-CONDUCTOR DEVICES, INCLUDING,
PHOTO-VOLTAIC CELLS WHETHER OR NOT
ASSEMBLED IN MODULES OR MADE UP INTO
PANELS; LIGHT EMITTING DIODES; MOUNTED
PIEZO-ELECTRIC CRYSTALS.**

8541.1000	- Diodes, other than photosensitive or light emitting diodes	1. Kg 2. No	10%	10%
	- Transistors, other than photosensitive transistors			

8541.2100	-- With a dissipation rate of less than 1 W	1. Kg 2. No	10%	10%
8541.2900	-- Other	1. Kg 2. No	10%	10%
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	1. Kg 2. No	10%	10%
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	1. Kg 2. No	10%	10%
8541.5000	- Other semi-conductor devices	1. Kg 2. No	10%	10%
8541.6000	- Mounted piezo-electric crystals	1. Kg 2. No	10%	10%
8541.9000	- Parts	Kg	10%	10%
85.42	ELECTRONIC INTERGRATED CIRCUITS AND MICROASSEMBLIES.			
8542.1000	- Cards incorporating an electronic integrated circuit ('smart' cards)	1. Kg 2. No	10%	10%
	- Monolithic integrated circuits:			
8542.2100	--Digital	1. Kg 2. No	10%	10%
8542.2900	-- Other	1. Kg 2. No	10%	10%
8542.6000	- Hybrid integrated circuits	1. Kg 2. No	10%	10%
8542.7000	- Electric microassemblies	1. Kg 2. No	10%	10%
8542.9000	- Parts	Kg	10%	10%
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.			
	- Particle accelerators:			
8543.1100	-- Ion implanters for doping semiconductor materials	Kg	5%	5%
8543.1900	-- Other	Kg	5%	5%
8543.2000	- Signal generators	Kg	5%	5%
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	Kg	5%	5%
8543.4000	- Electric fence energisers	Kg	5%	5%
	- Other machines and apparatus:			

8543.8100	-- Proximity cards and tags	Kg	5%	5%
	-- Other			
8543.8910	Mixing units and noise reduction units for use with sound recording apparatus	Kg	10%	10%
8543.8990	Other	Kg	5%	5%
8543.9000	- Parts	Kg	10%	10%
85.44	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS.			
	- Winding wire:			
8544.1100	-- Of copper	Kg	25%	25%
8544.1900	-- Other	Kg	25%	25%
	- Co-axial cable and other co-axial electric conductors			
8544.2010	Wire and cable of copper, insulated with polyethylene and additionally or alternatively polyvinyl chloride, whether or not additionally armoured, insulated or sheathed with other materials (but not including wire or cable insulated with other materials, or braided with any material, or having more than 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6 mm in diameter	Kg	25%	25%
8544.2090	Other	Kg	15%	15%
8544.3000	- Ignition wiring sets and other wiring sets used in vehicles, aircraft or ships	Kg	25%	25%
	- Other electric conductors for a voltage not exceeding 80V:			
8544.4100	-- Fitted with connectors	Kg	25%	25%
8544.4900	- Other	Kg	25%	25%
	- Other electric conductors, for a voltage exceeding 80V but not exceeding 1,000V:			
8544.5100	-- Fitted with connectors	Kg	25%	25%
8544.5900	-- Other	Kg	25%	25%
	- Other electric conductors for a voltage exceeding 1,000V:			
8544.6010	Wire and cable of copper, insulated with polyethylene and additionally or alternatively	Kg	25%	25%

polyvinyl chloride, whether or not additionally armoured, insulated or sheathed with other materials (but not including wire or cable insulated with other materials, or braided with any material, or having more than 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6 mm in diameter

Other:

8544.6091	<i>Wire and cable in which any separate conductor is insulated for a service voltage of not less than 11 kilovolts</i>	Kg	10%	10%
8544.6092	<i>Flat cable consisting of polyvinyl chloride insulated conductors arranged in a single row and sheathed so that the overall cable has a rectangular cross-section</i>	Kg	25%	25%
8544.6099	<i>Other</i>	Kg	10%	10%
8544.7000	- Optical fibre cables	Kg	10%	10%
85.45	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.			
	- Electrodes:			
8545.1100	-- Of a kind used for furnaces	Kg	15%	15%
8545.1900	-- Other	Kg	10%	10%
8545.2000	- Brushes	Kg	15%	15%
8545.9000	- Other	Kg	5%	5%
85.46	ELECTRICAL INSULATORS OR ANY MATERIAL.			
8546.1000	- Of glass	Kg	10%	10%
8546.2000	- Of ceramics	Kg	10%	10%
8546.9000	- Other	Kg	10%	10%
85.47	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKET), INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.			
8547.1000	- Insulating fittings of ceramics	Kg	10%	10%
8547.2000	- Insulating fittings of plastic	1. Kg 2. No	25%	25%
	-Other			
8547.9010	Of glass	Kg	25%	25%

8547.9020	Joints of base metal lined with insulating material, for tubing of an outside diameter of not less than 18 mm and not more than 28 mm	Kg	25%	25%
8547.9030	Coil formers and transformer bobbins of a value for duty purposes not exceeding 25c each	1. Kg 2. No	25%	25%
8547.9090	Other	Kg	10%	10%
85.48	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.			
8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells; spent primary batteries and spent electric accumulators	Kg	10%	10%
8548.9000	- Other	Kg	10%	10%

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1.- This Section does not cover articles of headings 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expression "parts" and "parts and accessories" does not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapter 86 to 88 to "Parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purpose of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stage or also able to travel over ice.

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

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

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling 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 section for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 86.07 applies, *inter alia*, to:
- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
- 3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
- (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted or electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
86.01		RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.			
		- Powered from an external source of electricity			
	8601.1010	Of a type not exceeding 20 tonnes	1. Kg 2. No	25%	25%
	8601.1090	Other	1. Kg 2. No	Free	Free
		- Powered by electric accumulators			
	8601.2010	Of a type not exceeding 20 tonnes	1. Kg 2. No	25%	25%
	8601.2090	Other	1. Kg 2. No	5%	5%
86.02		OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS.			
	8602.1000	- Diesel-electric locomotives	1. Kg 2. No	20%	20%

		- Other			
	8602.9010	Railway locomotives of a type excluding diesel	1. Kg	25%	25%
	8602.9090	Other	1. Kg 2. No	Free	Free
86.03		SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04.			
	8603.1000	- Powered from an external source of electricity	1. Kg 2. No	5%	5%
	8603.9000	- Other	1. Kg 2. No	5%	5%
86.04	8604.0000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES).	1. Kg 2. No	Free	Free
86.05		RAILWAY AND TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 86.04).			
	8605.0010	Railway or tramway passenger coaches not self-propelled	1. Kg 2. No	25%	25%
	8605.0090	Other	1. Kg 2. No	5%	5%
86.06		RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED.			
	8606.1000	- Tank wagons and the like	1. Kg 2. No	25%	25%
	8606.2000	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	1. Kg 2. No	25%	25%
	8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	1. Kg 2. No	25%	25%
		- Other:			
	8606.9100	-- Covered and closed	1. Kg 2. No	25%	25%
	8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm	1. Kg 2. No	25%	25%
	8606.9900	-- Other	1. Kg 2. No	25%	25%
86.07		PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK.			
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:			
	8607.1100	-- Driving bogies and bissel-bogies	Kg	10%	10%

	8607.1200	-- Other bogies and bissel-bogies	Kg	10%	10%
	8607.1900	-- Other, including parts	Kg	10%	10%
		- Brakes and parts thereof:			
	8607.2100	-- Air brakes and parts thereof	Kg	10%	10%
	8607.2900	-- Other	Kg	10%	10%
	8607.3000	- Hooks and other coupling devices, buffers and parts thereof	Kg	10%	10%
		- Other:			
	8607.9100	-- Of Locomotives	Kg	10%	10%
	8607.9900	-- Other	Kg	10%	10%
86.08	8608.0000	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING.	1. Kg 2. No	10%	10%
86.09	8609.0000	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OR TRANSPORT.	1. Kg 2. No	5%	5%

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 95.01.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
87.01		TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).			
	8701.1000	- Pedestrian-controlled tractors	1. Kg 2. No	5%	5%
	8701.2000	- Road tractors for semi trailers	1. Kg 2. No	25%	25%
	8701.3000	- Track-laying tractors	1. Kg 2. No	5%	5%
	8701.9000	- Other	1. Kg 2. No	5%	5%
87.02		MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSON, INCLUDING THE DRIVER.			
		- With compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	8702.1010	For the transport of 20 or more persons including the driver	1 Kg 2. No	25%	25%
	8702.1020	Public transport type passenger motor vehicle designed (excluding those that had been modified) to carry not less than 15 persons and not more than 20 persons including the driver under such conditions as the Commissioner may fix.	1 Kg 2. No	25%	25%
	8702.1090	Other	1. Kg 2. No	80%	80%
		- Other			
	8702.9010	For the transport of 20 or more persons including the driver	1 Kg 2. No	25%	25%
	8702.9020	Public transport type passenger motor vehicle designed (excluding	1 Kg 2. No	25%	25%

those that had been modified) to carry not less than 20 persons including the driver under such conditions as the Commissioner may fix.

8702.9090	Other	1. Kg 2. No	80%	80%
87.03	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OR PERSONS (OTHER THAN THOSE OF HEADING 87. 02) INCLUDING STATION WAGONS AND RACING CARS.			
8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	1. Kg 2. No	60%	60%
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
	- - Of a cylinder capacity not exceeding 1,000 cc			
8703.2110	Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	1. Kg 2. No	60%	60%
8703.2120	Ambulances and hearses	1. Kg 2. No	5%	5%
8703.2190	Other	1. Kg 2. No	60%	60%
	- - Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc			
8703.2210	Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	1. Kg 2. No	60%	60%
8703.2220	Ambulances and hearses	1. Kg 2. No	5%	5%
8703.2290	Other	1. Kg 2. No	65%	65%
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			
	Of a cylinder capacity not exceeding 2000 cc:			
8703.2311	<i>Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver</i>	1. Kg 2. No	60%	60%
8703.2312	<i>Ambulances and hearses</i>	1. Kg 2. No	5%	5%
8703.2319	<i>Other</i>	1. Kg 2. No	70%	70%
	Of a cylinder capacity exceeding 2000 cc:			
8703.2391	<i>Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver</i>	1. Kg 2. No	60%	60%
8703.2392	<i>Ambulances and hearses</i>	1. Kg 2. No	5%	5%
8703.2399	<i>Other</i>	1. Kg 2. No	75%	75%

- - Of a cylinder capacity exceeding 3000 cc:				
8703.2410	Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	1. Kg 2. No	60%	60%
8703.2420	Ambulances and hearses	1. Kg 2. No	5%	5%
8703.2490	Other	1. Kg 2. No	80%	80%
- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
- - Of a cylinder capacity not exceeding 1,500 cc				
8703.3110	Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	1. Kg 2. No	60%	60%
8703.3120	Ambulances and hearses	1. Kg 2. No	5%	5%
8703.3190	Other	1. Kg 2. No	60%	60%
- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc				
Of a cylinder capacity not exceeding 2000 cc:				
8703.3211	<i>Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver</i>	1. Kg 2. No	60%	60%
8703.3212	<i>Ambulances and hearses</i>	1. Kg 2. No	5%	5%
8703.3219	<i>Other</i>	1. Kg 2. No	80%	80%
Of a cylinder capacity exceeding 2000 cc:				
8703.3291	<i>Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver</i>	1. Kg 2. No	60%	60%
8703.3292	<i>Ambulances and hearses</i>	1. Kg 2. No	5%	5%
8703.3299	<i>Other</i>	1. Kg 2. No	80%	80%
- - Of a cylinder capacity exceeding 2,500 cc				
8703.3310	Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	1. Kg 2. No	60%	60%
8703.3320	Ambulances and hearses	1. Kg 2. No	5%	5%
8703.3390	Other	1. Kg 2. No	80%	80%
- Other				
8703.9010	Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	1. Kg 2. No	60%	60%
8703.9020	Ambulances and hearses	1. Kg 2. No	5%	5%

	8703.9090	Other	1. Kg 2. No	60%	60%
87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.			
	8704.1000	- Dumpers designed for off- highway use	1. Kg 2. No	5%	5%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		- - g.v.w. not exceeding 5 tonnes			
	8704.2110	Vehicles of a kind specially constructed for use in underground mines	1. Kg 2. No	5%	5%
	8704.2120	Double cabs	1. Kg 2. No	60%	60%
	8704.2130	Of a payload less than one tonne	1. Kg 2. No	60%	60%
	8704.2190	Other	1. Kg 2. No	60%	60%
		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
	8704.2210	Vehicles of a kind specially constructed for use in underground mines	1. Kg 2. No	5%	5%
	8704.2290	Other	Kg	25%	25%
		- - g.v.w. exceeding 20 tonnes			
	8704.2310	Vehicles of a kind specially constructed for use in underground mines	1. Kg 2. No	5%	5%
	8704.2390	Other	1. Kg 2. No	25%	25%
		- Other, with spark-ignition internal combustion piston engine:			
		- - g.v.w. not exceeding 5 tonnes			
	8704.3110	Vehicles of a kind specially constructed for use in underground mines	1. Kg 2. No	5%	5%
	8704.3120	Double cabs/Twin cab	1. Kg 2. No	60%	60%
	8704.3130	Of a payload less than one tonne	1. Kg 2. No	60%	60%
	8704.3190	Other	1. Kg	60%	60%
		- - g.v.w. exceeding 5 tonnes			
	8704.3210	Vehicles of a kind specially constructed for use in underground mines	1. Kg 2. No	5%	5%
	8704.3290	Other	1. Kg 2. No	25%	25%

		- Other			
	8704.9010	Vehicles of a kind specially constructed for use in underground mines	1. Kg 2. No	5%	5%
	8704.9090	Other	1. Kg 2. No	25%	25%
87.05		SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS).			
	8705.1000	- Crane lorries	1. Kg 2. No	5%	5%
	8705.2000	- Mobile drilling derricks	1. Kg 2. No	5%	5%
	8705.3000	- Fire fighting vehicles	1. Kg 2. No	5%	5%
	8705.4000	- Concrete-mixer lorries	1. Kg 2. No	5%	5%
		- Other			
	8705.9010	Fire escapes; tower wagons for the maintenance of overhead electric lighting and power systems	1. Kg 2. No	5%	5%
	8705.9090	Other	1. Kg 2. No	25%	25%
87.06	8706.0000	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.	1. Kg 2. No	15%	15%
87.07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.			
	8707.1000	- For the vehicles of heading 87.03	Kg	30%	30%
	8707.9000	- Other	1. Kg 2. No	30%	30%
87.08		PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.			
		- Bumpers and parts thereof			
	8708.1010	Specially designed for tractors, other than road tractors	Kg	5%	5%
	8708.1090	Other	Kg	15%	15%
		- Other parts and accessories of bodies (including cabs):			
	8708.2100	-- Safety seat belts	Kg	15%	15%
		-- Other			
		Windows and frames, but not including frames imported separately:			
	8708.2911	<i>Specially designed for tractors other than</i>	1. Kg	5%	5%

	<i>road tractors</i>	2. No		
8708.2919	<i>Other</i>	1. Kg 2. No	15%	15%
8708.2920	Exterior type roof carriers	1. Kg 2. No	15%	15%
8708.2930	Other, specially designed for tractors, other than road tractors	Kg	5%	5%
8708.2990	Other	Kg	15%	15%
- Brakes and servo-brakes and parts thereof:				
- - Mounted brake linings				
8708.3110	Specially designed for tractors, other than road tractors	Kg	5%	5%
8708.3190	Other	Kg	15%	15%
- - Other				
8708.3910	Specially designed for tractors, other than road tractors	Kg	5%	5%
8708.3990	Other	Kg	15%	15%
- Gear boxes				
8708.4010	Specially designed for tractors, other than road tractors	Kg	5%	5%
8708.4090	Other	Kg	15%	15%
- Drive-axes with differential, whether or not provided with other transmission components				
8708.5010	Specially designed for tractors, other than road tractors	Kg	5%	5%
8708.5090	Other	Kg	15%	15%
- Non-driving axles and parts thereof				
8708.6010	Specially designed for tractors, other than road tractors	Kg	5%	5%
8708.6090	Other	Kg	15%	15%
- Road wheels and parts and accessories thereof				
8708.7010	Specially designed for tractors, other than road tractors	Kg	5%	5%
8708.7020	Rims fitted with tyres	Kg	40%	40%
8708.7090	Other	Kg	15%	15%
8708.8000	- Suspension shock-absorbers	Kg	15%	15%
- Other parts and accessories:				
8708.9100	- - Radiators	Kg	15%	15%
8708.9200	- - Silencers and exhaust pipes	Kg	15%	15%
- - Clutches and parts thereof				

	8708.9310	Specially designed for tractors, other than road tractors	Kg	5%	5%
	8708.9390	Other	Kg	15%	15%
	8708.9400	-- Steering wheels, steering columns and steering boxes	Kg	15%	15%
		-- Other			
	8708.9910	Specially designed for tractors, other than road tractors	Kg	5%	5%
	8708.9990	Other	Kg	15%	15%
87.09		WORK TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES.			
		- Vehicles:			
	8709.1100	-- Electrical	Kg	5%	5%
	8709.1900	-- Other	Kg	5%	5%
	8709.9000	- Parts	Kg	15%	15%
87.10	8710.0000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES.	Kg	5%	5%
87.11		MOTOR CYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE CARS.			
	8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	1. Kg 2. No	20%	20%
	8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	1. Kg 2. No	20%	20%
	8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	1. Kg 2. No	30%	30%
	8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	1. Kg 2. No	30%	30%
	8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc - Other	1. Kg 2. No	30%	30%
	8711.9010	With other internal combustion engines not exceeding 70 cc	1. Kg 2. No	20%	20%
	8711.9090	Other	1. Kg 2. No	30%	30%
87.12	8712.0000	BICYCLES AND OTHER CYCLES (INCLUDING	1. Kg	20%	20%

		DELIVERY TRI-CYCLES), NOT MOTORISED.	2. No		
87.13		CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.			
	8713.1000	- Not mechanically propelled	1. Kg 2. No	5%	5%
	8713.9000	- Other	1. Kg 2. No	5%	5%
87.14		PARTS AND ACCESSORIES OF HEADINGS 87.11 TO 87.13			
		- Of motorcycles (including mopeds):			
	8714.1100	-- Saddles	Kg	10%	10%
	8714.1900	-- Other	Kg	10%	10%
	8714.2000	- Of carriages for disabled persons.	Kg	10%	10%
		- Other:			
	8714.9100	--Frames and forks, and parts thereof	Kg	20%	20%
	8714.9200	-- Wheel rims and spokes	Kg	15%	15%
	8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	Kg	15%	15%
	8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	Kg	15%	15%
	8714.9500	-- Saddles	Kg	15%	15%
	8714.9600	--Pedals and crank-gear, and parts thereof	Kg	15%	15%
	8714.9900	-- Other	Kg	15%	15%
87.15	8715.0000	BABY CARRIAGES AND PARTS THEREOF.	Kg	20%	20%
87.16		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES NOT MECHANICALLY PROPELLED; AND PARTS THEREOF.			
	8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	1. Kg 2. No	40%	40%
	8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	1. Kg 2. No	25%	25%
		- Other trailers and semi-trailers for the transport of goods:			
	8716.3100	-- Tanker trailers and tanker semi-trailers	1. Kg	25%	25%
	8716.3900	-- Other	1. Kg	25%	25%
	8716.4000	- Other trailers and semi-trailers	1. Kg	25%	25%
	8716.8010	- Wheelbarrows	1. Kg 2. No	30%	30%
	8716.8090	- Other Vehicles	Kg	30%	30%
	8716.9000	- Parts	Kg	10%	10%

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
88.01		BALOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.			
	8801.1000	- Gliders and hang gliders	1. Kg 2. No	25%	25%
	8801.9000	- Other	1. Kg 2. No	25%	25%
88.02		OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES.			
		- Helicopters:			
		- - Of an unladen weight not exceeding 2,000 kg			
	8802.1110	Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	1. Kg 2. No	Free	Free
	8802.1190	Other	1. Kg 2. No	20%	20%
		- - Of an unladen weight not exceeding 2,000 kg			
	8802.1210	Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	1. Kg 2. No	Free	Free
	8802.1290	Other	1. Kg 2. No	20%	20%
		-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg			
	8802.2010	Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	1. Kg 2. No	Free	Free
	8802.2090	Other	1. Kg 2. No	20%	20%

		- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg			
8802.3010		Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	1. Kg 2. No	Free	Free
8802.3090		Other	1. Kg 2. No	5%	5%
		- Aeroplanes and other aircraft, of unladen weight exceeding 15,000 kg			
8802.4010		Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	1. Kg 2. No	Free	Free
8802.4090		Other	1. Kg 2. No	5%	5%
8802.6000		- Spacecraft (including satellites) and sub-orbital and spacecraft launch vehicles	1. Kg 2. No	5%	5%
88.03		PARTS OF GOODS OF HEADING 88.01 OR 88.02.			
		- Propellers and rotors and parts thereof			
8803.1010	--	Of goods of commodity codes 8802.1110, 8802.1210 and 8802.2010	Kg	Free	Free
8803.1090	--	Other	Kg	5%	5%
		- Under-carriages and parts thereof			
8803.2010	--	Of goods of commodity codes 8802.1110, 8802.1210 and 8802.2010	Kg	Free	Free
8803.2090	--	Other	Kg	5%	5%
		- Other parts of aeroplanes or helicopters			
8803.3010	--	Of goods of commodity codes 8802.1110, 8802.1210 and 8802.2010	Kg	Free	Free
8803.3090	--	Other	Kg	5%	5%
		- Other			

	8803.9010	-- Of goods of commodity codes 8802.1110, 8802.1210 and 8802.2010	Kg	Free	Free
	8803.9090	--Other	Kg	5%	5%
88.04	8804.0000	PARACHUTES (INCLUDING DIRIGIBLE PARATUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO.	Kg	15%	15%
88.05		AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES.			
	8805.1000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof - Ground flying trainers and parts thereof :	1. Kg 2. No	5%	5%
	8805.2100	-- Air combat simulators and parts thereof:	1. Kg 2. No	5%	5%
	8805.2900	-- Other	1. Kg 2. No	5%	5%

Chapter 89

Ships, boats and floating structures

Note.

- 1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
89.01		CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS.			
	8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	1. Kg 2. No	20%	20%
	8901.2000	- Tankers	1. Kg 2. No	5%	5%
	8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	1. Kg 2. No	20%	20%
	8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	1. Kg 2. No	20%	20%
89.02		FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS.			
	8902.0010	Fishing boats	Kg	20%	20%
	8902.0090	Other:	Kg	25%	25%
89.03		YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES.			
	8903.1000	-Inflatable	1. Kg 2. No	25%	25%
		- Other:			
	8903.9100	-- Sailboats, with or without auxiliary motor	1. Kg 2. No	25%	25%
	8903.9200	-- Motorboats, other than outboard motorboats	1. Kg 2. No	25%	25%
	8903.9900	-- Other	1. Kg 2. No	25%	25%
89.04	8904.0000	TUGS AND PUSHER CRAFT.	1. Kg 2. No	25%	25%
89.05		LIGHT-VESSELS, FIRE-FLOATS, DREDGERS,			

**FLOATING CRANES, AND OTHER VESSELS
THE NAVIGABILITY OF WHICH IS SUBSIDIARY
TO THEIR MAIN FUNCTION; FLOATING DOCKS;
FLOATING OR SUBMERSIBLE DRILLING OR
PRODUCTION PLATFORMS.**

	8905.1000	- Dredgers	1. Kg 2. No	5%	5%
	8905.2000	- Floating or submersible drilling or production platforms	1. Kg 2. No	5%	5%
	8905.9000	- Other	1. Kg 2. No	5%	5%
89.06		OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.			
	8906.1000	- Warships	1. Kg 2. No	5%	5%
	8906.9000	- Other	1. Kg 2. No	5%	5%
89.07		OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS).			
	8907.1000	- Inflatable rafts	1. Kg 2. No	25%	25%
	8907.9000	- Other	1. Kg 2. No	25%	25%
89.08	8908.0000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP.	1. Kg 2. No	25%	25%

SECTION XVIII

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

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

- 1.- This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastic (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13 ; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (heading 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;
 - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (i) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Note 4 Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- preventing or correcting bodily deformities; or
 - supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquid or gases, or for automatically controlling temperature, whether or not their operations 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, stabilized 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, stabilized against disturbances, by constantly or periodically measuring its actual value.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
90.01		OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING No. 85.44; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.			
	9001.1000	- Optical fibres optical fibre bundles and cables	Kg	10%	10%
	9001.2000	- Sheets and plates of polarising material	Kg	10%	10%
	9001.3000	- Contact lenses	Kg	10%	10%
		- Spectacle lenses of glass			
	9001.4010	Refractive lenses of a kind used for sight correction	Kg	10%	10%
	9001.4020	Lenses for safety spectacles	Kg	10%	10%
	9001.4090	Other	Kg	15%	15%
		- Spectacle lenses of other materials			
	9001.5010	Refractive lenses of a kind used for sight correction	Kg	10%	10%
	9001.5020	Lenses for safety spectacles	Kg	10%	10%
	9001.5090	Other	Kg	15%	15%
	9001.9000	- Other	Kg	15%	15%
90.02		LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF FITTINGS FOR			

INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.

- Objective lenses:

9002.1100	- - For cameras, projectors or photographic enlargers or reducers	Kg	10%	10%
9002.1900	- - Other	Kg	10%	10%
9002.2000	- Filters	Kg	10%	10%
9002.9000	- Other	Kg	10%	10%

90.03

FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF.

- Frames and mountings:

- - Of plastic

9003.1110	Frames for corrective spectacle lenses	Kg	10%	10%
9003.1190	Other	Kg	20%	20%

- - Of other materials

9003.1910	Frames for corrective spectacle lenses	Kg	10%	10%
9003.1990	Other	Kg	20%	20%

9003.9000- **Parts** Kg 10% 10%

90.04

SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER.

- Sunglasses

9004.1010	With refractive lenses, of a kind used for the correction of defective vision	Kg	10%	10%
9004.1090	<i>Other</i>	Kg	20%	20%

- Other

9004.9010	With refractive lenses of a kind used for the correction of defective vision	Kg	10%	10%
9004.9020	Of a kind designed for the protection of the eyes of industrial workers	Kg	5%	5%
9004.9090	<i>Other</i>	Kg	20%	20%

90.05

BINOCULARS, MONOCULARS, AND OTHER OPTICAL TELESCOPES AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO ASTRONOMY.

9005.1000	- Binoculars	Kg	40%	40%
9005.8000	- Other instruments	Kg	40%	40%
9005.9000	- Parts and accessories (including mountings)	Kg	10%	10%

90.06

**PHOTOGRAPHIC, (OTHER THAN
CINEMATOGRAPHIC) CAMERAS;
PHOTOGRAPHIC FLASHLIGHT APPARATUS
AND FLASH BULBS OTHER THAN DISCHARGE
LAMPS OF HEADING 85.39.**

9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	1. Kg 2. No	5%	5%
9006.2000	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	1. Kg 2. No	5%	5%
	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes			
9006.3010	For medical or surgical purposes	1. Kg 2. No	5%	5%
9006.3020	For aerial survey purposes	1. Kg 2. No	5%	5%
9006.3090	Other	1. Kg 2. No	20%	20%
9006.4000	- Instant print cameras	1. Kg 2. No	20%	20%
	- Other cameras:			
	-- With a through-the-lens viewfinder (single lens reflex (SLR)) , for roll film of a width not exceeding 35 mm			
9006.5110	Micro-cameras for attachment to microscopes	1. Kg	5%	5%
9006.5190	Other	1. Kg	20%	20%
	-- Other, for roll film of a width less than 35 mm			
9006.5210	Micro-cameras for attachment to microscopes	1. Kg 2. No	5%	5%
9006.5290	Other	1. Kg 2. No	20%	20%
	-- Other, for roll film of a width of 35 mm			
9006.5310	Micro-cameras for attachment to microscopes	1. Kg 2. No	5%	5%
9006.5390	Other	1. Kg 2. No	20%	20%
	-- Other			
9006.5910	Radio photographic cameras	1. Kg 2. No	20%	20%
9006.5990	Other	1. Kg 2. No	5%	5%
	- Photographic flashlight apparatus and flashbulbs:			
9006.6100	-- Discharge lamp ("Electronic") flashlight apparatus	1. Kg 2. No	20%	20%
9006.6200	-- Flashbulbs, flashcubes and the like	1. Kg 2. No	20%	20%
9006.6900	-- Other	1. Kg 2. No	20%	20%

		- Parts and accessories:			
	9006.9100	-- For cameras	1. Kg 2. No	10%	10%
	9006.9900	-- Other	1. Kg 2. No	10%	10%
90.07		CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.			
		- Cameras			
	9007.1100	-- For film of less than 16 mm width or for a double-8 mm film	1. Kg 2. No	20%	20%
	9007.1900	-- Other	1. Kg 2. No	20%	20%
	9007.2000	- Projectors	1. Kg 2. No	25%	25%
		- Parts and accessories:			
	9007.9100	-- For cameras	1. Kg 2. No	10%	10%
	9007.9200	-- For projectors	1. Kg 2. No	10%	10%
90.08		IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS.			
	9008.1000	- Slide projectors	1. Kg 2. No	25%	25%
	9008.2000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	1. Kg 2. No	10%	10%
		- Other image projectors			
	9008.3010	Apparatus specially designed for projecting X-ray photographs	1. Kg 2. No	5%	5%
	9008.3090	Other	1. Kg 2. No	40%	40%
		- Photographic (other than cinematographic) enlargers and reducers			
	9008.4010	Specially designed for use in the preparation of printing plates and cylinders	1. Kg 2. No	5%	5%
	9008.4090	Other	Kg	40%	40%
	9008.9000	- Parts and accessories	Kg	10%	10%
90.09		PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS.			
		- Electrostatic photocopying apparatus:			
	9009.1100	-- Operating by reproducing the original image directly onto the copy (direct process)	1. Kg 2. No	25%	25%

9009.1200	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	1. Kg 2. No	25%	25%
	- Other photocopying apparatus:			
9009.2100	-- Incorporating an optical system	1. Kg 2. No	25%	25%
	- - Of the contact type			
9009.2210	Apparatus used for the photographic reproduction of screens for the silk screen method of printing	1.Kg 2.No	25%	25%
9009.2290	Other	1.Kg 2.No	25%	25%
	- Thermo-photocopying apparatus			
9009.3010	Apparatus used for the photographic reproduction of screens for the silk screen method of printing	1 Kg 2. No	25%	25%
9009.3090	Other	1.Kg 2.No	25%	25%
	- Parts and accessories			
9009.9100	-- Automatic document feeders	1. Kg 2. No	10%	10%
9009.9200	-- Paper feeders	1. Kg 2. No	10%	10%
9009.9300	-- Sorters	1. Kg 2. No	10%	10%
9009.9900	-- Other	1. Kg No	10%	10%
		2.		

90.10

APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OR DRAWING OF CIRCUIT PATTERNS ON SENSITISED SEMI-CONDUCTOR MATERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATO-SCOPES; PROJECTION SCREENS.

9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rows or for automatically exposing developed film to rows of photographic paper	Kg	5%	5%
	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:			
9010.4100	-- Direct write-on-wafer apparatus	Kg	20%	20%
9010.4200	-- Step and repeat aligners	Kg	5%	5%
9010.4900	-- Other	Kg	5%	5%
	- Other apparatus and equipment for photographic (including cinematographic)			

		laboratories			
	9010.5010	Apparatus specially designed for developing X-ray photographs	1. Kg 2. No	5%	5%
	9010.5090	Other	Kg	25%	25%
	9010.6000	- Projection screens	Kg	40%	40%
	9010.9000	- Parts and accessories	Kg	10%	10%
90.11		COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOMICROGRAPHY OR MICROPROJECTION.			
	9011.1000	- Stereoscopic microscopes	Kg	5%	5%
	9011.2000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	Kg	10%	10%
	9011.8000	- Other microscopes	Kg	5%	5%
	9011.9000	- Parts and accessories	Kg	10%	10%
90.12		MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.			
	9012.1000	- Microscopes other than optical microscopes; diffraction apparatus	Kg	5%	5%
	9012.9000	- Parts and accessories	Kg	10%	10%
90.13		LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.			
		-Telescopic sights for fitting to arms ; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or section XVI			
	9013.1010	Telescopes of a kind designed to form parts of instruments falling within other headings of this Chapter	Kg	15%	15%
	9013.1090	Other	Kg	40%	40%
	9013.2000	- Laser, other than laser diodes	Kg	15%	15%
	9013.8000	- Other devices, appliances and instruments	Kg	15%	15%
	9013.9000	- Parts and accessories	Kg	10%	10%
90.14		DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.			
	9014.1000	- Direction finding compasses	Kg	15%	15%
	9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	Kg	5%	5%
	9014.8000	- Other instruments and appliances	Kg	15%	15%
	9014.9000	- Parts and accessories	Kg	10%	10%

90.15		SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.			
	9015.1000	- Range- finders	Kg	5%	5%
	9015.2000	- Theodolites and tachymeters (tacheometers)	Kg	5%	5%
	9015.3000	- Levels	Kg	5%	5%
	9015.4000	- Photogrammetrical surveying instruments and appliances	Kg	5%	5%
	9015.8000	- Other instruments and appliances	Kg	5%	5%
	9015.9000	- Parts and accessories	Kg	10%	10%
90.16	9016.0000	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS.	Kg	5%	5%
90.17		DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISK CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.			
	9017.1000	- Drafting tables and machines whether or not automatic	Kg	5%	5%
	9017.2000	- Other drawing marking out or mathematical calculating instruments	Kg	5%	5%
	9017.3000	- Micrometers, callipers and gauges	Kg	5%	5%
	9017.8000	- Other instruments	Kg	5%	5%
	9017.9000	- Parts and accessories	Kg	10%	10%
90.18		INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.			
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
	9018.1100	- - Electrocardiographs	Kg	5%	5%
	9018.1200	- - Ultrasonic scanning apparatus	Kg	5%	5%
	9018.1300	- - Magnetic resonance imaging apparatus	Kg	5%	5%
	9018.1400	- - Scintigraphic apparatus	Kg	5%	5%
	9018.1900	- - Other	Kg	5%	5%
	9018.2000	- Ultraviolet or infrared ray apparatus	Kg	5%	5%
		- Syringes needles catheters cannulae and the			

		like:			
	9018.3100	-- Syringes, with or without needles	Kg	5%	5%
	9018.3200	-- Tubular metal needles and needles for sutures	Kg	5%	5%
	9018.3900	-- Other	Kg	5%	5%
		- Other instruments and appliances, used in dental sciences:			
	9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	Kg	5%	5%
	9018.4900	-- Other	Kg	5%	5%
	9018.5000	- Other ophthalmic instruments and appliances	Kg	5%	5%
	9018.9000	- Other instruments and appliances	Kg	5%	5%
90.19		MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS, PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS.			
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus			
	9019.1010	Massage apparatus and parts thereof	Kg	40%	40%
	9019.1090	Other	Kg	5%	5%
	9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Kg	5%	5%
90.20	9020.0000	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.	Kg	5%	5%
90.21		ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCE; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED OR INPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY.			
	9021.1000	- Orthopaedic or fracture appliances	Kg	5%	5%
		- Artificial teeth and dental fittings:			
	9021.2100	-- Artificial teeth	Kg	5%	5%
	9021.2900	-- Other	Kg	5%	5%
		- Other artificial parts of the body:			
	9021.3100	-- Artificial joints	Kg	5%	5%
	9021.3900	-- Other	Kg	5%	5%
	9021.4000	- Hearing aids, excluding parts and accessories	Kg	5%	5%
	9021.5000	- Pacemakers for stimulating heart muscles,	Kg	5%	5%

		excluding parts and accessories			
	9021.9000	- Other	Kg	5%	5%
90.22		APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES INCLUDING RADIOGRAPHY OR RADIO THERAPY 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 or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses , including radiography or radiotherapy apparatus:			
	9022.1200	-- Computed tomography apparatus	Kg	5%	5%
	9022.1300	-- Other, for dental uses	Kg	5%	5%
	9022.1400	-- Other, for medical, surgical or veterinary uses	Kg	5%	5%
	9022.1900	-- For other uses	Kg	5%	5%
		- apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses including radiography or radiotherapy apparatus:			
	9022.2100	-- For medical surgical dental or veterinary uses	Kg	5%	5%
	9022.2900	-- For other uses	Kg	5%	5%
	9022.3000	- X-ray tubes	Kg	5%	5%
	9022.9000	- Other including parts and accessories	Kg	5%	5%
90.23		INSTRUMENTS APPARATUS AND MODELS DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.			
90.24		MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS).			
	9024.1000	- Machines and appliances for testing metals	Kg	5%	5%
	9024.8000	- Other machines and appliances	Kg	5%	5%
	9024.9000	- Parts and accessories	Kg	10%	10%
90.25		HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.			
		- Thermometers and pyrometers, not combined with other instruments:			
	9025.1100	-- Liquid-filled, for direct reading	Kg	5%	5%

	9025.1900	- - Other	Kg	5%	5%
	9025.8000	- Other instruments	Kg	5%	5%
	9025.9000	- Parts and accessories	Kg	10%	10%
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 HEADINGS 90.14, 90.15, 90.28 OR 90.32.			
	9026.1000	- For measuring or checking the flow or level of liquids	Kg	5%	5%
	9026.2000	- For measuring or checking pressure	Kg	5%	5%
	9026.8000	- Other instruments or apparatus	Kg	5%	5%
	9026.9000	- Parts and accessories	Kg	10%	10%
90.27		INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE , POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOCITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES.			
	9027.1000	- Gas or smoke analysis apparatus instruments	Kg	5%	5%
	9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Kg	5%	5%
	9027.4000	- Exposure meters	Kg	5%	5%
	9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	Kg	5%	5%
	9027.8000	- Other instruments and apparatus	Kg	5%	5%
	9027.9000	- Microtomes; parts and accessories	Kg	5%	5%
90.28		GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.			
	9028.1000	- Gas meters	1. Kg 2. No	5%	5%
	9028.2000	- Liquid meters	1. Kg 2. No	10%	10%
	9028.3000	- Electricity meters	1. Kg 2. No	5%	5%
	9028.9000	- Parts and accessories	Kg	5%	5%
90.29		REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED			

INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADINGS 90.14 OR 90.15; STROBOSCOPES.

9029.1000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	1. Kg 2. No	5%	5%
9029.2000	- Speed indicators and tachometers; stroboscopes	1. Kg 2. No	5%	5%
9029.9000	- Parts and accessories	Kg	10%	10%
90.30	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 90.28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS.			
9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	Kg	5%	5%
9030.2000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	Kg	5%	5%
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:			
9030.3100	-- Multimeters	Kg	5%	5%
9030.3900	-- Other	Kg	5%	5%
9030.4000	- Other instruments and apparatus specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Kg	5%	5%
9030.8200	-- For measuring or checking semiconductor wafers or devices	Kg	5%	5%
9030.8300	-- Other, with a recording device	Kg	10%	10%
9030.8900	-- Other	Kg	5%	5%
9030.9000	- Parts and accessories	Kg	10%	10%
90.31	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS.			
9031.1000	- Machines for balancing mechanical parts	Kg	5%	5%
9031.2000	- Test benches	Kg	5%	5%
9031.3000	- Profile projectors	Kg	5%	5%
	- Other optical instruments and appliances:			
9031.4100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Kg	5%	5%
9031.4900	-- Other	Kg	5%	5%

	9031.8000	- Other instruments, appliances and machines	Kg	5%	5%
	9031.9000	- Parts and accessories	Kg	10%	10%
90.32		AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS.			
	9032.1000	- Thermostats	Kg	5%	5%
	9032.2000	- Manostats	Kg	5%	5%
		- Other instruments and apparatus:			
	9032.8100	-- Hydraulic or pneumatic	Kg	5%	5%
	9032.8900	-- Other	Kg	5%	5%
	9032.9000	- Parts and accessories	Kg	10%	10%
90.33	9033.0000	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90.	Kg	10%	10%

Chapter 91

Clocks and watches and parts thereof

Notes.

- 1.- This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (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 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 cases wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) of heading 71.01 to 71.04.

Watches with cases of base metal inlaid with precious metal fall in heading 91.02.
- 3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
91.01		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.			
		- wrist watches, (electrically) operated, whether or not incorporating a stop-watch facility:			
		- - With mechanical display only			
	9101.1110	Braille watches	1. Kg 2. No	5%	5%
	9101.1190	Other	1. Kg 2. No	25%	25%
	9101.1200	- - With opto-electronic display only	1. Kg 2. No	25%	25%
		- - Other			
	9101.1910	Braille watches	1. Kg 2. No	5%	5%
	9101.1990	Other	1. Kg 2.No	25%	25%

		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
		-- With automatic winding			
9101.2110	Braille watches		1.Kg 2.No	5%	5%
9101.2190	Other		1. Kg 2.No	25%	25%
		-- Other			
9101.2910	Braille watches		1. Kg 2.No	5%	5%
9101.2990	Other		1.Kg 2.No	30%	30%
		- Other:			
		-- Electrically operated			
9101.9110	Braille watches		1.Kg 2.No	5%	5%
9101.9190	Other		1. Kg 2. No	30%	30%
9101.9900	-- Other		1. Kg 2. No	5%	5%
91.02		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01.			
		- wrist watches, electrically operated, whether or not incorporating a stop-watch facility:			
		-- With mechanical display only			
9102.1110	Braille watches		1. Kg 2. No	5%	5%
9102.1190	Other		1. Kg 2. No	25%	25%
9102.1200	-- With an opto-electronic display only		1. Kg 2. No	25%	25%
		-- Other			
9102.1910	Braille watches		1. Kg 2. No	5%	5%
9102.1990	Other		1.Kg 2.No	25%	25%
		- Other wrist-watches, whether or not incorporating a stop-watch facility:			
		-- With automatic winding			
9102.2110	Braille watches		1. Kg 2. No	5%	5%
9102.2190	Other		1.Kg 2.No	25%	25%
		-- Other			

9102.2910	Braille watches	1 Kg 2.No	5%	5%
9102.2990	Other	1.Kg 2.No	25%	25%
	- Other:			
	- - Electrically operated			
9102.9110	Braille watches	1.Kg 2.No	5%	5%
9102.9190	Other	1.Kg 2.No	25%	25%
	- - Other			
9102.9910	Braille watches	1 Kg 2.No	5%	5%
9102.9990	Other	1.Kg 2.No	25%	25%
91.03	CLOCKS WITH WATCH MOVEMENTS, EX- CLUDING CLOCKS OF HEADING 91.04.			
9103.1000	- Electrically operated	1. Kg 2. No	25%	25%
9103.9000	- Other	1. Kg 2. No	25%	25%
91.04	9104.0000 INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACE-CRAFT OR VESSELS.	1. Kg 2. No	10%	10%
91.05	OTHER CLOCKS.			
	- Alarm clocks:			
9105.1100	- - Electrically operated	1. Kg 2. No	25%	25%
9105.1900	- - Other	1. Kg 2. No	25%	25%
	- Wall clocks:			
9105.2100	- - Electrically operated	1. Kg 2. No	25%	25%
9105.2900	- - Other	1. Kg 2. No	25%	25%
	- Other:			
9105.9100	- - Electrically operated	1. Kg 2. No	25%	25%
9105.9900	- - Other	1. Kg 2. No	25%	25%
91.06	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE,			

		TIME-REGISTERS, TIME-RECORDERS).			
	9106.1000	- Time-registers; time recorders	1. Kg 2. No	25%	25%
	9106.2000	- Parking meters	1. Kg 2. No	25%	25%
	9106.9000	- Other	1. Kg 2. No	25%	25%
91.07	9107.0000	TIME SWITCHES WITH CLOCK OR WATCH SYNCHRONOUS MOTOR.	1. Kg 2. No	15%	15%
91.08		WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.			
		- Electrically operated:			
	9108.1100	- - With a mechanical display only or with a device to which a mechanical display can be incorporated	1.Kg 2.No	25%	25%
	9108.1200	- - With opto-electronic display only	1. Kg 2. No	25%	25%
	9108.1900	- - Other	1. Kg 2. No	25%	25%
	9108.2000	- With automatic winding	1. Kg 2. No	25%	25%
		- Other			
	9108.9100	- - Measuring 33.8mm or less	1. Kg 2. No	25%	25%
	9108.9900	- - Other	1. Kg 2. No	25%	25%
91.09		CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.			
		- Electrically operated:			
	9109.1100	- - Of alarm clocks	1. Kg 2. No	25%	25%
	9109.1900	- - Other	1. Kg 2. No	25%	25%
	9109.9000	- Other	1. Kg 2. No	25%	25%
91.10		COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.			
		- Of watches:			
	9110.1100	- - Complete movements, unassembled or partly assembled (movement sets)	Kg	15%	15%
	9110.1200	- - Incomplete movements assembled	Kg	15%	15%
	9110.1900	- - Rough movements	Kg	15%	15%

	9110.9000	- Other	Kg	15%	15%
91.11		WATCH CASES AND PARTS THEREOF.			
	9111.1000	- Cases of precious metal or of metal clad with precious metal	Kg	15%	15%
	9111.2000	- Cases of base metal whether or not gold or silver-plated	Kg	15%	15%
	9111.8000	- Other cases	Kg	15%	15%
	9111.9000	- Parts	Kg	10%	10%
91.12		CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.			
	9112.1000	- Cases of metal	Kg	15%	15%
	9112.8000	- Other cases	Kg	15%	15%
	9112.9000	- Parts	Kg	10%	10%
91.13		WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.			
	9113.1000	- Of precious metal or of metal clad with precious metal	Kg	10%	10%
	9113.2000	- Of base metal, whether or not gold or silver-plated	Kg	10%	10%
	9113.9000	- Other	Kg	25%	25%
91.14		OTHER CLOCK OR WATCH PARTS.			
	9114.1000	- Springs including hair springs	Kg	10%	10%
	9114.2000	- Jewels	Kg	10%	10%
	9114.3000	- Dials	Kg	10%	10%
	9114.4000	- Plates and bridges	Kg	10%	10%
	9114.9000	- Other	Kg	10%	10%

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

- 1.- This Chapter does not cover:
- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, headphones, switches, stroboscopes or other accessory instruments, apparatus, or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs, and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
92.01		PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.			
	9201.1000	- Upright pianos	1. Kg 2. No	25%	25%
	9201.2000	- Grand pianos	1. Kg 2. No	25%	25%
	9201.9000	- Other	1. Kg 2. No	40%	40%
92.02		OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).			
	9202.1000	- Played with a bow	1. Kg 2. No	25%	25%
	9202.9000	- Other	1. Kg 2. No	25%	25%
92.03	9203.0000	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS.	1. Kg 2. No	25%	25%
92.04		ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS.			
		- Accordions and similar instruments			
	9204.1010	Accordions, concertinas and bandonions	1.Kg 2.No	20%	20%
	9204.1090	Other	1.Kg	20%	20%

			2.No		
	9204.2000	- Mouth organs	1. Kg 2. No	40%	40%
92.05		OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES).			
	9205.1000	- Brass-wind instruments	1. Kg 2. No	25%	25%
	9205.9000	- Other	1. Kg 2. No	25%	25%
92.06	9206.0000	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS).	1. Kg 2. No	25%	25%
92.07		MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).			
	9207.1000	- Keyboard instruments, other than accordions	1. Kg 2. No	25%	25%
	9207.9000	- Other	1. Kg 2. No	25%	25%
92.08		MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS.			
	9208.1000	- Musical boxes	Kg	25%	25%
	9208.9000	- Other	Kg	25%	25%
92.09		PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.			
	9209.1000	- Metronomes tuning forks and pitch pipes	Kg	10%	10%
	9209.2000	- Mechanisms for musical boxes	Kg	10%	10%
	9209.3000	- Musical instrument strings	Kg	10%	10%
		- Other:			
	9209.9100	-- Parts and accessories for pianos	Kg	10%	10%
	9209.9200	-- Parts and accessories for the musical instruments of heading 92.02	Kg	10%	10%
	9209.9300	-- Parts and accessories for the musical instruments of heading 92.03	Kg	10%	10%
	9209.9400	-- Parts and accessories for the musical instru-	Kg	10%	10%

ments of heading 92.07

9209.9900	-- Other	Kg	10%	10%
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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

- 1.- This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
93.01		MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 93.07.			
		- Artillery weapons(for example guns, howitzers and mortars):			
	9301.1100	-- Self- propelled	1. Kg 2. No	20%	20%
	9301.1900	-- Other	1. Kg 2. No	20%	20%
	9301.2000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	1. Kg 2. No	20%	20%
	9301.9000	- Other	1. Kg 2. No	20%	20%
93.02	9302.0000	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04.	1. Kg 2. No	20%	20%
93.03		OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS).			

	9303.1000	- Muzzle-loading firearms	1. Kg 2. No	20%	20%
	9303.2000	- Other sporting, hunting or target-shooting shot-guns, including combination shotgun-rifles	1. Kg 2. No	20%	20%
	9303.3000	- Other sporting, hunting or target-shooting rifles	1. Kg 2. No	20%	20%
		- Other			
	9303.9010	Captive-bolt humane killers	1. Kg 2. No	5%	5%
	9303.9090	Other	1. Kg 2. No	20%	20%
93.04	9304.0000	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS) EXCLUDING THOSE OF HEADING 93.07.	1. Kg 2. No	25%	25%
93.05		PARTS AND ACCESSORIES OF ARTICLES OF HEADING 93.01 TO 93.04.			
	9305.1000	- Of revolvers or pistols	Kg	20%	20%
		- Of shotguns or rifles of heading 93.03:			
	9305.2100	-- Shotgun barrels	Kg	20%	20%
	9305.2900	-- Other	Kg	20%	20%
		- Other			
	9305.9100	-- Of military weapons of heading 93.01	Kg	25%	25%
	9305.9900	-- Other	Kg	25%	25%
93.06		BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.			
		- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof:			
	9306.1010	Blank cartridge	Kg	15%	15%
	9306.1090	Other	Kg	20%	20%
		- Shotgun cartridges and parts thereof; air gun pellets:			
		-- Cartridges:			
	9306.2110	Blank cartridges	Kg	10%	10%
	9306.2190	Other	Kg	25%	25%
	9306.2900	-- Other	Kg	10%	10%
		- Other cartridges and parts thereof			
	9306.3010	Blank cartridges	Kg	15%	15%
	9306.3090	Other	Kg	20%	20%

	9306.9000	- Other	Kg	10%	10%
93.07	9307.0000	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR.	Kg	25%	25%

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

- 1.- This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or headings 85.28 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04) furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
- 2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

 - (a) Cupboards, bookcases, other shelved furniture 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 slab (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 headings 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.

Heading No.	Commodity Code	Description of goods	RATE OF DUTY	
			Quantity data	General
				M.F.N.

94.01	SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.			
9401.1000	- Seats of a kind used for aircraft	Kg	15%	15%
9401.2000	- Seats of a kind used for motor vehicles	Kg	25%	25%
9401.3000	- Swivel seats with variable height adjustment	Kg	40%	40%
9401.4000	- Seats other than garden seats or camping equipment convertible into beds	Kg	40%	40%
9401.5000	- Seats of cane, osier, bamboo or similar materials			
	- Other seats with wooden frames:	Kg	40%	40%
9401.6100	-- Upholstered	Kg	40%	40%
9401.6900	-- Other	Kg	40%	40%
	- Other seats, with metal frames:			
9401.7100	-- Upholstered	Kg	40%	40%
9401.7900	-- Other	Kg	40%	40%
9401.8000	- Other seats	Kg	40%	40%
9401.9000	- Parts	Kg	25%	25%
94.02	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES.			
9402.1000	- Dentists', barbers' or similar chairs and parts thereof	Kg	5%	5%
9402.9000	- Other	Kg	5%	5%
94.03	OTHER FURNITURE AND PARTS THEREOF.			
9403.1000	- Metal furniture of a kind used in offices	Kg	40%	40%
9403.2000	- Other metal furniture	Kg	40%	40%
9403.3000	- Wooden furniture of a kind used in offices	Kg	40%	40%
9403.4000	- Wooden furniture of a kind used in the kitchen	Kg	40%	40%
9403.5000	- Wooden furniture of a kind used in the bedroom	Kg	40%	40%
9403.6000	- Other wooden furniture	Kg	40%	40%
9403.7000	- Furniture of plastic	Kg	40%	40%
9403.8000	- Furniture of other materials, including cane, osier, bamboo or similar materials	Kg	40%	40%
9403.9000	- Parts	Kg	25%	25%

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 PLASTIC, WHETHER OR NOT COVERED.			
9404.1000	- Mattress supports	Kg	40%	40%
	- Mattresses:			
9404.2100	-- Of cellular rubber or plastic, whether or not covered	Kg	40%	40%
9404.2900	-- Of other materials	Kg	40%	40%
9404.3000	- Sleeping bags	Kg	40%	40%
9404.9000	- Other	Kg	40%	40%
94.05	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCH LIGHTS AND SPORT LIGHTS 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, including those of a kind used for lighting public open spaces or throughfares			
9405.1010	Shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	Kg	5%	5%
9405.1090	Other	Kg	40%	40%
	- Electric tables, desks, bedside or floor-standing lamps			
9405.2010	Shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	Kg	5%	5%
9405.2090	Other	Kg	40%	40%
9405.3000	- Lighting sets of a kind used for Christmas trees	Kg	40%	40%
	- Other electric lamps and lighting fittings			
9405.4010	Shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	Kg	5%	5%
9405.4090	Other	Kg	40%	40%
	- Non-electric lamps and lighting fittings			
9405.5010	Incandescent lamps of the pressure type using liquid fuel	Kg	15%	15%
9405.5090	Other	Kg	40%	40%
9405.6000	- Illuminated signs, illuminated name-plates and the like	Kg	40%	40%

- Parts:

-- Of glass

9405.9110	Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	Kg	5%	5%
9405.9120	Of incandescent lamps of the pressure type using liquid fuel	Kg	15%	15%
9405.9190	Other	Kg	40%	40%

-- Of plastic

9405.9210	Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	Kg	5%	5%
9405.9220	Of incandescent lamps of the pressure type using liquid fuel	Kg	15%	15%
9405.9290	Other	Kg	40%	40%

-- Other

9405.9910	Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	Kg	5%	5%
9405.9920	Of incandescent lamps of the pressure type using liquid fuel	Kg	15%	15%
9405.9990	Other	Kg	40%	40%

94.06

PREFABRICATED BUILDINGS.

9406.0010	of wood	Kg	15%	15%
9406.0020	Greenhouse structures of iron and steel	Kg	15%	15%
9406.0090	Other	Kg	25%	25%

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

- 1.- This Chapter does not cover:
 - (a) Christmas tree candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sport bags or containers of headings 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (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) or radio remote control apparatus (heading 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sport craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms of other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g. "pet toys"(classification in their own appropriate heading).

Heading No.	Commodity Code	Description of goods	Quantity		RATE OF DUTY
			data	General	

M.F.N.

95.01	9501.0000	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES.	1. Kg 2. No	40%	40%
95.02		DOLLS REPRESENTING ONLY HUMAN BEINGS.			
	9502.1000	- Dolls, whether or not dressed	1. Kg 2. No	40%	40%
		- Parts and accessories:			
	9502.9100	-- Garments and accessories therefor, footwear and headgear	1. Kg 2. No	40%	40%
	9502.9900	-- Other	1. Kg 2. No	40%	40%
95.03		OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.			
	9503.1000	- Electric trains, including tracks, signals and other accessories therefor	Kg	40%	40%
	9503.2000	- Reduced size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.1000	Kg	40%	40%
	9503.3000	- Other construction sets and constructional toys	Kg	40%	40%
		- Toys representing animals or non-human creatures:			
		-- Stuffed			
	9503.4110	Operated by clockwork or electric motors	Kg	30%	30%
	9503.4190	Other	Kg	40%	40%
		-- Other			
	9503.4910	Operated by clockwork or electric motors	Kg	30%	30%
	9503.4990	Other	Kg	40%	40%
		- Toy musical instruments and apparatus			
	9503.5010	Operated by clockwork or electric motors	Kg	30%	30%
	9503.5090	Other	Kg	40%	40%
	9503.6000	- Puzzles	Kg	40%	40%
		- Other toys, put up in sets or outfits			
	9503.7010	Operated by clockwork or electric motors	Kg	30%	30%
	9503.7090	Other	Kg	40%	40%
	9503.8000	- Other toys and models, incorporating a motor	Kg	40%	40%
		- Other			
	9503.9010	Operated by clockwork or electric motors	Kg	30%	30%

	9503.9090	Other	Kg	40%	40%
95.04		ARTICLES OF FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.			
	9504.1000	- Video games of a kind used with a television receiver	Kg	40%	40%
	9504.2000	- Articles and accessories for billiards	Kg	40%	40%
	9504.3000	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	Kg	40%	40%
	9504.4000	- Playing cards	Kg	40%	40%
	9504.9000	- Other	Kg	40%	40%
95.05		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.			
	9505.1000	- Articles for Christmas festivities	Kg	40%	40%
	9505.9000	- Other	Kg	40%	40%
95.06		ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.			
		- Snow-skis and other snow-ski equipment:			
	9506.1100	-- Skis	Kg	30%	30%
	9506.1200	-- Ski-fastenings (ski-bindings)	Kg	30%	30%
	9506.1900	-- Other	Kg	30%	30%
		- Water-skis, surf-boards, sailboards and other water-sport equipment:			
	9506.2100	-- Sailboards	Kg	30%	30%
	9506.2900	-- Other	Kg	30%	30%
		- Golf clubs and other golf equipment:			
	9506.3100	-- Clubs, complete	Kg	30%	30%
	9506.3200	-- Balls	Kg	30%	30%
	9506.3900	-- Other	Kg	30%	30%
	9506.4000	- Articles and equipment for table-tennis - Tennis, badminton or similar rackets, whether or not strung:	Kg	30%	30%
	9506.5100	-- Lawn tennis rackets, whether or not strung	Kg	30%	30%
	9506.5900	-- Other	Kg	30%	30%

		- Balls other than golf balls and table tennis balls:			
	9506.6100	-- Lawn-tennis balls	Kg	30%	30%
	9506.6200	-- Inflatables	Kg	30%	30%
	9506.6900	-- Other	Kg	30%	30%
	9506.7000	- Ice skates and roller skates, including skating boots with skates attached	Kg	30%	30%
		- Other:			
	9506.9100	-- Articles and equipment for general physical exercises, gymnastics or athletics	Kg	30%	30%
	9506.9900	-- Other	Kg	30%	30%
95.07		FISHING RODS, FISHING-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTER FLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES.			
	9507.1000	- Fishing rods	Kg	40%	40%
	9507.2000	- Fish-hooks whether or not snelled	Kg	20%	20%
	9507.3000	- Fishing reels	Kg	40%	40%
	9507.9000	- Other	Kg	40%	40%
95.08		ROUNDAABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES; TRAVELLING THEATRES.			
	9508.1000	- Travelling circuses and travelling menageries	Kg	40%	40%
	9508.9000	- Other	Kg	40%	40%

Chapter 96

Miscellaneous manufactured articles

Notes.

- 1.- This Chapter does not cover:
- (a) Pencils for cosmetic or toilet use (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames [(heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18)]);

- (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2.- In heading 96.02 the expression "vegetable or mineral carving material" means:
- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for caving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
- 3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- 4.- Articles of this Chapter, other than those of heading 96.01 to 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, heading 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.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
96.01		WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIALS, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).			
		- Worked ivory and articles of ivory			
	9601.1010	Beads for personal adornment	Kg	25%	25%
	9601.1090	Other	Kg	25%	25%
		- Other			
	9601.9010	Beads for personal adornment	Kg	25%	25%
	9601.9090	Other	Kg	25%	25%
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.			
	9602.0010	Gelatin capsules	Kg	5%	5%

	9602.0020	Beads for personal adornment	Kg	25%	25%
	9602.0090	Other	Kg	25%	25%
96.03		BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES).			
	9603.1000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	Kg	40%	40%
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:			
	9603.2100	-- Tooth brushes, including dental-plate brushes	Kg	40%	40%
	9603.2900	-- Other	Kg	40%	40%
	9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	Kg	40%	40%
	9603.4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	Kg	40%	40%
		- Other brushes constituting parts of machines, appliances or vehicles			
	9603.5010	Brushes of a kind fitted to agricultural, mining, manufacturing or industrial machines	Kg	15%	15%
	9603.5090	Other	Kg	40%	40%
	9603.9000	- Other	Kg	40%	40%
96.04		HAND SIEVES AND HAND RIDDLES.			
	9604.0010	Laboratory sieves	Kg	5%	5%
	9604.0090	Other	Kg	40%	40%
96.05	9605.0000	TRAVEL SETS FOR PERSONAL TOILET, SAWING OR SHOE OR CLOTHES CLEANING.	Kg	40%	40%
96.06		BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS.			
	9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	Kg	25%	25%
		- Buttons:			
	9606.2100	-- Of plastic not covered with textile material	Kg	25%	25%
	9606.2200	-- Of base metal not covered with textile material	Kg	25%	25%
	9606.2900	-- Other	Kg	25%	25%

		- Button moulds and other parts of buttons; button blanks			
	9606.3010	Button blanks	Kg	15%	15%
	9606.3090	Other	Kg	25%	25%
96.07		SLIDE FASTENERS AND PARTS THEREOF.			
		- Slide fasteners:			
	9607.1100	- - Fitted with chain scoops of base metal	Kg	25%	25%
	9607.1900	- - Other	Kg	25%	25%
	9607.2000	- Parts	Kg	10%	10%
96.08		BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPE- LLING 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.			
	9608.1000	- Ball point pens	1. Kg 2. No	25%	25%
	9608.2000	- Felt tipped and other porous tipped pens and markers	Kg	25%	25%
		- Fountain pens, stylograph pens and other pens:			
	9608.3100	- - Indian ink drawing pens	Kg	25%	25%
	9608.3900	- - Other	Kg	25%	25%
	9608.4000	- Propelling or sliding pencils	Kg	25%	25%
	9608.5000	- Sets of articles from two or more of the fore- going subheadings	Kg	25%	25%
	9608.6000	- Refills for ball point pens, comprising the ball point and ink reservoir	1. Kg 2. No	25%	25%
		- Other:			
	9608.9100	- - Pen nibs and nib points	Kg	25%	25%
	9608.9900	- - Other	1. Kg 2. No	25%	25%
96.09		PENCILS (OTHER THAN PENCILS OF HEADING 96.08), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.			
	9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	Kg	25%	25%
	9609.2000	- Pencil leads, black or coloured	Kg	25%	25%
	9609.9000	- Other	Kg	25%	25%
96.10	9610.0000	SLATES AND BOARDS, WITH WRITING OR DRA-	Kg	25%	25%

WING SURFACES, WHETHER OR NOT FRAMED.

96.11	9611.0000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS, AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS.	Kg	15%	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.			
	9612.1000	- Ribbons	Kg	25%	25%
	9612.2000	- Ink-pads	Kg	40%	40%
96.13		CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS.			
	9613.1000	- Pocket lighters, gas fuelled, non-refillable	1. Kg 2. No	40%	40%
	9613.2000	- Pocket lighters, gas fuelled, refillable	1. Kg 2. No	40%	40%
	9613.8000	- Other lighters	1. Kg 2. No	40%	40%
	9613.9000	- Parts	Kg	40%	40%
96.14		SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.			
	9614.2000	- Pipes and pipe bowls	Kg	40%	40%
	9614.9000	- Other	Kg	40%	40%
96.15		COMBS, HAIR-SLIDES AND THE LIKE; HAIR PINS, 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:			
	9615.1100	- - Of hard rubber or plastic	Kg	40%	40%
	9615.1900	- - Other	Kg	40%	40%
	9615.9000	- Other	Kg	40%	40%
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.			
	9616.1000	- Scent sprays and similar toilet sprays and mounts and heads therefor	Kg	40%	40%
	9616.2000	- Powder-puffs and pads for the application of	Kg	40%	40%

cosmetics or toilet preparations

96.17	9617.0000	VACUUM FLASKS, AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS.	Kg	40%	40%
96.18	9618.0000	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.	Kg	30%	30%

SECTION XXI**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****Chapter 97****Works of art, Collectors' pieces and antiques****Notes.**

- 1.- This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship or a commercial character, even if these articles are designed or created by artist.
- 4.-
 - (a) Subject to Note 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
 - (b) Heading 97.06 does not apply to articles of the preceding headings of this chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
97.01		PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES.			
	9701.1000	- Paintings, drawings and pastels	Kg	40%	40%
	9701.9000	- Other	Kg	40%	40%
97.02	9702.0000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.	Kg	40%	40%
97.03	9703.0000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.	Kg	5%	5%
97.04	9704.0000	POSTAGE OR REVENUE STAMPS, STAMP-POST-MARKS, FIRST-DAY COVERS, POSTAL STATIONARY (STAMPED PAPER), AND THE LIKE, USED, OR UNUSED, OTHER THAN THOSE OF HEADING 49.07.	Kg	5%	5%
97.05	9705.0000	COLLECTIONS AND COLLECTORS' PIECES OF	Kg	5%	5%

ZOOLOGICAL, BOTANICAL, MINERALOGICAL,
ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL,
PALAEONTOLOGICAL, ETHNOGRAPHIC OR
NUMISMATIC INTEREST.

97.06	9706.0000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS.	Kg	5%	5%
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PART III

CONDITIONAL ENTRY OF SPECIFIED GOODS

Notes.

- 1.- Clearance under this Part is restricted to the goods appearing in column (2) below, and the duties payable are shown in column (5).
- 2.- Further rebates may be granted on these goods.
- 3.- The following goods shall be exempt from surtax:-
 - goods for the exclusive use of any government other than the Government of Zimbabwe.
 - goods for the use of the President and spouse.

Line No.	Description of goods	Commodity code	Quantity data	RATE OF DUTY
	Goods for the exclusive use of the Government of Zimbabwe or any other country; subject to the conditions that: (a) a certificate under the hand of a responsible officer of the government concerned is furnished to the Commissioner General, stating that any duty leviable on such goods would be borne directly by that government; and (b) in the case of a government other than the Government of Zimbabwe, none of such goods, used or unused: (i) are sold or otherwise disposed of so as to come into the possession of, or into consumption by, any other person not entitled by law to import them free of duty except with the consent of the Commissioner General and on payment of duty at the rate leviable, in accordance with Part II, at the date of sale or disposal; and (ii) are used for, or in any way in connection with, any form of trading operation carried out by any department of, or body set up, by such Government.	As per Part II	As per Part II	Free
	Donated hospital requisites, including motor vehicles, as may be approved by the Secretary responsible for Health to be used for use in any hospital, on condition that such requisites will not be disposed of so as to come into the possession of, or into consumption by, any person not entitled to import it free of duty, except with the consent of the Commissioner General and on payment of the duties at the rate leviable, in accordance with Part II, at the date of -disposal.	As per Part II	As per Part II	Free
Line No.	Description of goods	Commodity code	Quantity data	RATE OF DUTY

Donated school requisities, including motor vehicles, as may be approved by the Secretary responsible for Education to be for use in any school, on condition that such requisites will not be disposed of so as to come into the possession of, or into consumption by, any person not entitled to import if free of duty, except with the consent of the Director and on payment of the duties at the rate leviable, in accordance with Part II at the date of disposal.	As per Part II	As per Part II	Free
Goods for the use of the President and spouse.	As per Part II	As per Part II	Free
Public transport type passenger motor vehicle designed (excluding those that had been modified) to carry not less than 15 persons and not more than 20 persons including the driver under such conditions as the Director may fix.	As per Part II	As per Part II	25%

SECOND SCHEDULE

EXCISE TARIFF

Part 1

LEVY OF EXCISE DUTIES

Abbreviations, Symbols and Interpretations

1.- (1) In the Schedule the abbreviations and symbols listed in the first column hereunder shall have the meanings assigned thereto in the second column hereunder—

<i>Abbreviation or Symbol</i>	<i>Meaning</i>
AA	absolute alcohol
ASTM	American Society for Testing Materials
c	cent(s)
Cigs	cigarettes
°C	degree(s) celsius
kg	Kilogram(s)
l	Litre(s)
m ³	cubic metre(s)
Unit	statistical unit to be shown on bill of entry
vol	volume
%	percent
/	per

(2) Notwithstanding the titles to the columns appearing in Part II—

- (a) tariff headings appear in block capitals; and
- (b) column (2) includes tariff subheadings as well as tariff headings.

Duties Leviable

- 2.- (1) Pursuant to section *ninety-five* the excise duties leviable on goods shall be in accordance with the rates set out in Part II.
- (2) Where goods set out in Part II are subject to alternative rates of duty, such goods shall be subject to the higher of the alternative rates of duty.

Excise Licence

- 3.- For the purposes of paragraph (a) of subsection (1) of section *one hundred and twenty-eight*, goods shall be deemed to be set out in this tariff only when they are set out in a subheading and whether or not the relevant rate of duty is shown as free.

Statistical Quantity

- 4.- In this Schedule the statistical quantity for any goods shall be the net weight expressed in kilograms.

PART II

EXCISE DUTIES

Notes.

- 1.- For the purposes of this Part, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
- 2.- For the purposes of heading 22.04, 22.05 and 22.06, the term "wholly produced in Zimbabwe" means produced from grapes or other fruit as the case may be, grown in Zimbabwe and, in the case of fortified wines, spirits distilled in Zimbabwe:

Provided that no wine, other than a wine the natural flavour of which has been altered by the addition of an imported flavouring agent, shall be deemed not to be wholly produced in Zimbabwe solely because of the uses of substances to aid fermentation, or, after fermentation, for colouring, flavouring or sweetening.
- 3.- For the purposes of headings 22.04 and 22.06 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.
- 4.- For the purposes of heading 22.08, the percentage of imported spirits shall mean the percentage by volume at 20°C expressed as litres of absolute alcohol.
- 5.- For the purposes of heading 27.10, the following expressions have the meaning hereby assigned to them:—
 - (a) Motor spirit, including aviation spirit:

Light oils of which 90% or more by volume (including losses) distils at 210°C (ASTM D86 method), of the type used as fuel in piston engines.
 - (b) Kerosene, including kerosene type jet fuel:

Medium oils of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250°C (ASTM D86 method), with a flash-point higher than 21°C by the Abel-Pensky method, of the type used as fuel for gas turbines, jet engines or for piston engines, or as fuel for heating or lighting or for industrial cleaning, etc.
 - (c) Gas oils:

Heavy oils of which 85% or more by volume (including losses) distils at 350°C (ASTM D86 method), used primarily as fuel for diesel engines and for heating.
 - (d) Fuel oils:

Heavy oils, other than gas oils, of which less than 65% by volume (including losses) distils at 250°C by the ASTM D86 method or of which the distillation percentage at 250°C cannot be determined by that method, commonly used as fuel.

21.06	FOOD PREPERATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	2106.9011	<i>Opaque beer powder</i>	Kg 120 c/kg
22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW.		
	2201.1011	<i>Aerated waters in closed bottles or other containers, ready for drinking</i>	Kg 25%
22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09		
	2202.1010	<i>Flavoured aerated waters</i>	Kg 25%
22.03	BEER MADE FROM MALT.		
		Opaque beer:	
	2203.0011	<i>Containing not less than 2g/100 ml</i>	1. Kg 10% 2. L
	2203.0019	<i>Other</i>	1. Kg 10% 2. L
	2203.0090	<i>Other</i>	1.Kg 80%
22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09		
		- Champagne and sparkling wine:	
		Of an alcoholic strength by volume exceeding 14%	
	2204.1011	<i>Wholly produced in Zimbabwe</i>	1.Kg 5%
	2204.1019	<i>Other</i>	1. Kg 5%
		Other	
	2204.1091	<i>Wholly produced in Zimbabwe</i>	1.Kg 20%
	2204.1099	<i>Other</i>	1.Kg 5%
		- Other wine; grape must with fermentation prevention or arrested by the addition of alcohol:	
		- - In containers holding 2 L or less	

Of an alcoholic strength by volume exceeding 14%:

2204.2111	<i>Wine wholly produced in Zimbabwe</i>	1.Kg \$2,50/L 2. L
2204.2112	<i>Other wine</i>	Kg 5%
2204.2113	<i>Grape must wholly produced in Zimbabwe</i>	Kg 5%
2204.2119	<i>Other</i>	Kg 5%
	Other:	
2204.2191	<i>Other wine wholly produced in Zimbabwe</i>	Kg 5%
2204.2192	<i>Other wine</i>	Kg 5%
2204.2193	Other grape must wholly produced in Zimbabwe	Kg 5%
2204.2199	Other	Kg 5%

-- Other:

Of an alcoholic strength by volume exceeding 14% Vol:

2204.2911	<i>Wine wholly produced in Zimbabwe</i>	1.Kg \$2,50/L 2.L
2204.2912	<i>Other wine</i>	Kg 5%
2204.2913	<i>Grape must wholly produced in Zimbabwe</i>	Kg 5%
2204.2919	<i>Other</i>	Kg 5%
	of an alcoholic strength by volume not exceeding 14% vol	
2204.2991	<i>Other wine wholly produced in Zimbabwe</i>	Kg 5%
2204.2992	<i>Other wine</i>	Kg 5%
2204.2993	Other grape must wholly produced in Zimbabwe	Kg 5%
2204.2999	Other	Kg 5%

22.05

VERMOUNTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.

- In containers holding 2 L or less:

Of an alcoholic strength by volume exceeding 14% Vol:

2205.1011 *Wholly produced in Zimbabwe* 1. Kg \$2.50/L
2.L

2205.1019 *Other* Kg 5%

Of an alcoholic strength by volume not exceeding 14% vol:

2205.1091 *Wholly produced in Zimbabwe* Kg 5%

2205.1099 *Other* Kg 5%

- Other:

Of an alcoholic strength by volume exceeding 14% Vol:

2205.9011 *Wholly produced in Zimbabwe* 1. Kg \$2.50/L
2. L

2205.9019 *Other* Kg 5%

- Other:

Of an alcoholic strength by volume exceeding 14% Vol

2205.9091 *Wholly produced in Zimbabwe* Kg 5%

2205.9099 *Other* Kg 5%

22.06

OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD) MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED.

2206.0010 Cider Kg 5%

2206.0020 Perry Kg 5%

2206.0030 Mead Kg 5%

Opaque beer:

2206.0041 *Designated containing not less than* 1. Kg 10%
2g/100 ml 2. L

2206.0049 *Other* 1. Kg 10%
2. L

Sparkling wine:

2206.0051	<i>Of an alcoholic strength by volume exceeding 14% vol. and wholly produced in Zimbabwe</i>	1. Kg	5%
2206.0052	<i>Of an alcoholic strength by volume exceeding 14% vol.</i>	1. Kg	5%
2206.0053	<i>Of an alcoholic strength by volume not exceeding 14% vol.</i>	1. Kg	5%
2206.0059	<i>Other</i>	Kg	5%
	Other wine:		
2206.0071	<i>Of an alcoholic strength by volume exceeding 14% and wholly produced in Zimbabwe</i>	1. Kg	\$2,50/L
		2. L	
2206.0072	<i>Of an alcoholic strength by volume exceeding 14% vol.</i>	1. Kg	5%
2206.0073	<i>Of an alcoholic strength by volume exceeding 14% and wholly produced in Zimbabwe</i>	1. Kg	5%
2206.0079	<i>Other</i>	Kg	5%
2206.0090	<i>Other</i>	Kg	5%
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.		
2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	1. Kg	\$18,10/LAA
		2. LAA	
	- Ethyl alcohol and other spirits denatured, of any strength:		
	Coloured methylated spirits:		
2207.2019	<i>Denatured by the addition of not less than than 1% benzol.</i>	Kg	Free
2207.2020	<i>Other</i>	Kg	Free
	Other:		
2207.2091	<i>For medicinal use</i>	Kg	\$18,10/LAA
		2. LAA	
2207.2099	<i>Other</i>	1. Kg	\$18,10/LAA
		2. LAA	
22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.		
	- Spirits obtained by distilling grape wine or grape marc		
	Brandy		

2208.2011 *Brandy containing not more than*
33 ¹/₃ % of imported spirit 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

2208.2019 *Other* 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

- Whiskies

2208.3010 *Containing not more than 33 ¹/₃ % of*
imported spirit 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

2208.3090 *Other* 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

- Rum and tafia

Rum

2208.4011 *Containing not more than 40% of*
imported spirit 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

2208.4019 *Other* 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

- Gin and Geneva

Gin

2208.5011 *Wholly distilled in Zimbabwe* 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

2208.5019 *Other* 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

- Vodka

2208.6010 *Wholly distilled in Zimbabwe* 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

2208.6090 *Other* 1. Kg \$70,00/LAA
2. L or
3. LAA \$28,00/L

- Liqueurs and cordials

2208.7010	Containing not more than $33\frac{1}{3}$ % of imported spirit	1. Kg \$70,00/LAA 2. L or \$28,00/L
2208.7090	Other	1. Kg \$70,00/LAA 2. L or 3.LAA \$28,00/L
- Other		
Bitters:		
2208.9021	<i>Wholly produced in Zimbabwe</i>	1. Kg Free 2. LAA
2208.9029	<i>Other</i>	1.Kg \$70,00/LAA 2. L or 3. LAA \$28,00/L
Other:		
2208.9091	<i>Wholly distilled in Zimbabwe</i>	1. Kg \$70,00/LAA 2. L or 3. LAA \$28,00/L
2208.9099	<i>Other</i>	1. Kg \$70,00/LAA 2. L or 3. LAA \$28,00/L
24.01	TOBACCO REFUSE.	
2401.3010	In immediate packings of a content not exceeding 2 Kg	Kg 633cper Kg
24.02	CIGAR, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.	
2402.1000	- Cigar, cheroots and cigarillos, containing tobacco	Kg 85%
- Cigarettes containing tobacco		
2402.2010	Weighing not more than 910 grams per thousand	Kg 85%
2402.2020	Weighing more than 910 g and not more than 1 000 g per thousand	Kg 85%
2402.2030	Weighing more than 1 000 g per thousand and not more than 1135 g per thousand	Kg 85%
2402.2040	Weighing more than 1135 g and not more than 1225g per thousand	Kg 85%
2402.2090	Other	Kg 85%
24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES.	
- Smoking tobacco, whether or nor containing		

	tobacco substitutes in any proportion:			
2403.1010	Cigarette tobacco		Kg	85%
2403.1020	Pipe tobacco		Kg	85%
27.07	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.			
2707.1000	Benzol(Benzene)	m ³	\$4.00 per m ³	
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.			
	- Motor spirit, including aviation spirit:			
2710.1111	Aviation spirit		1. Kg	Free
			2. m ³	
2710.1119	Other		1. Kg	45% 45%
			2. m ³	
	- Kerosene, including kerosene type jet fuel:			
2710.1912	Kerosene type jet fuel		1. Kg	5%
			2. m ³	
2710.1914	Power kerosene		1. Kg	5%
			2. m ³	
2710.1919	Other		1. Kg	5%
			2. m ³	
	Gas oils:			
2710.1929	Other		1. Kg	25%
2710.1930	Fuel oils		1. Kg	25%
			2. m ³	

3. The notices specified in the Schedule are repealed.

SCHEDULE (Section 3)

REPEALED NOTICES

Title

*Statutory
Instrument*

Customs and Excise (Tariff) Notice, 1997	
35/1997	
Republished with corrections	
53/1997	
Customs and Excise (Tariff) (Amendment) Notice, 1997 (No. 1) . . . . .	.97/1997
Customs and Excise (Tariff) (Amendment) Notice, 1997 (No. 2) . . . . .	.104/1997
Customs and Excise (Tariff) (Amendment) Notice, 1997 (No. 3) . . . . .	.139/1997
Customs and Excise (Tariff) (Amendment) Notice, 1997 (No. 4) . . . . .	.199/1997
Customs and Excise (Tariff) (Amendment) Notice, 1997 (No. 4)	
258C/1997	
Customs and Excise (Tariff) (Amendment) Notice, 1997 (No. 6)	
288A/1997	
Customs and Excise (Tariff) (Amendment) Notice, 1998 (No. 7) . . . . .	.27/1998
Customs and Excise (Tariff) (Amendment) Notice, 1998 (No. 8) . . . . .	.117/1998
Customs and Excise (Tariff) (Amendment) Notice, 1998 (No. 10)	
261A/1998	
Customs and Excise (Tariff) (Amendment) Notice, 1998 (No. 12)	
278B/1998	
Customs and Excise (Tariff) (Amendment) Notice, 1998 (No. 13) . . . . .	.311/1998
Customs and Excise (Tariff) (Amendment) Notice, 1998 (No. 14) . . . . .	.331/1998
Customs and Excise (Tariff) (Amendment) Notice, 1998 (No. 14) . . . . .	.15/1998
Customs and Excise (Tariff) (Amendment) Notice, 1999 (No. 15) . . . . .	.187/1999
Customs and Excise (Tariff) (Amendment) Notice, 1999 (No. 16) . . . . .	.239/1999
Customs and Excise (Tariff) (Amendment) Notice, 1999 (No. 17)	
272A/1999	
Customs and Excise (Tariff) (Amendment) Notice, 1999 (No. 18) . . . . .	.371/1999
Customs and Excise (Tariff) (Amendment) Notice, 1999 (No. 19)	
372A/1999	

4. The notices specified in the Schedule are amendments to Statutory instrument 220 of 25 August 2000

Customs and Excise (Tariff) (Amendment) Notice, 2000 (No. 1)	
240A/2000	
Customs and Excise (Tariff) (Amendment) Notice, 2000(No. 2)	
297B/2000	
Customs and Excise (Tariff) (Amendment) Notice, 2000 (No. 3) . . . . .	.301/2000
Customs and Excise (Tariff) (Amendment) Notice, 2000 (No. 4) . . . . .	.315/2000
Customs and Excise (Tariff) (Amendment) Notice, 2000 (No. 5) . . . . .	.316/2000
Customs and Excise (Tariff) (Amendment) Notice, 2001(No. 6) . . . . .	.109/2001
Customs and Excise (Tariff) (Amendment) Notice, 2001 (No.7) . . . . .	.188/2001