

## **CUSTOMS TARIFF**

### **LIST OF SECTION AND CHAPTER TITLES**

#### SECTION 1

##### **LIVE ANIMALS; ANIMAL PRODUCTS**

###### **Section Notes.**

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

#### SECTION II

##### **Vegetable products**

###### **Section Notes.**

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

#### SECTION III

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

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

#### SECTION IV

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

###### **Section Notes.**

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.

18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastrycooks' products.
20. Preparation of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

## SECTION V

### **MINERAL PRODUCTS**

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

## SECTION VI

### **PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

#### **Section Notes.**

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

## SECTION VII

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

#### **Section Notes.**

39. Plastics and articles thereof.

40. Rubber and articles thereof.

#### SECTION VIII

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

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

#### SECTION IX

##### **WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK**

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

#### SECTION X

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

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

#### SECTION XI

##### **TEXTILE AND TEXTILE ARTICLES**

###### **Section Notes.**

- 50. Silk.
- 51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52. Cotton.
- 53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54. Man-made filaments.
- 55. Man-made staple fibres.
- 56. Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57. Carpets and other textile floor coverings.
- 58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60. Knitted or crocheted fabrics.

- 61. Articles of apparel and clothing accessories, knitted or crocheted.
- 62. Articles of apparel and clothing accessories, not knitted or crocheted.
- 63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

#### SECTION XII

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

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

#### SECTION XIII

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

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

#### SECTION XIV

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

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

#### SECTION XV

#### **BASE METALS AND ARTICLES OF BASE METAL**

##### **Section Notes.**

- 72. Iron and steel.
- 73. Articles of iron and steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminium and articles thereof.
- 77. *(Reserved for possible future use in the Harmonised System).*
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.

- 82. Tools, implements, cutlery, spoons and forks, of base metals; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

SECTION XVI

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

**Section Notes.**

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

SECTION XVII

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

**Section Notes.**

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

SECTION XVIII

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

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

SECTION XIX

**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

- 93. Arms and ammunition; parts and accessories thereof.

SECTION XX

**MISCELLANEOUS MANUFACTURED ARTICLES**

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

SECTION XXI

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

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

**FIRST SCHEDULE**

**CUSTOMS TARIFF**

**PART 1**

**LEVY OF CUSTOMS DUTIES**

**ABBREVIATIONS, SYMBOLS AND INTERPRETATIONS**

1 (1) In this schedule the abbreviations and symbols listed in the first column hereunder shall have the meaning assigned opposite thereto in the second column hereunder:—

AA	Absolute alcohol
AC	Alternating Current
ASTM	American Society for Testing Materials
Bq	becquerel(s)
c	cent(s)
°C	degree(s) Celsius
Cc	Cubic centimetre(s)
Cen	Cental (100)
Cg	centigram(s)
Cm	centimetre(s)
Cm <sup>2</sup>	square centimetre(s)
Cm <sup>3</sup>	cubic centimetre(s)
CN	centinewton(s)
cP	centipose

DC	direct current
Doz	dozen
Ea	each
eV	electron volt(s)
G	gram(s)
Gen	general
g.v.w.	gross vehicle weight
Hz	hertz
INN	International Non-proprietary Name
IR	infra-red
IUPAC	International Union of Pure and Applied Chemistry
IUPAC	International Union of Pure and Applied Chemistry
Kcal	kilocalorie(s)
Kg	kilogram(s)
Kgf	kilogram force
KHz	kilohertz
Km	kilometre(s)
KN	kilonewtons
Kpa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt-ampere(s)
kvar	kilovolt-ampere(s)-reactive
kW	kilowatt(s)
L	litre(s)
LAA	litres of absolute alcohol
M	metre(s)
<i>m</i> -	meta
M <sup>2</sup>	square metre(s)

M <sup>3</sup>	cubic metre(s)
Max	maximum
M.F.N.	Most-favoured-nation
Mg	milligram
Min.	minimum
Mm	millimetre(s)
Mm <sup>2</sup>	square millimetre(s)
mN	millinewton(s)
Mpa	megapascal(s)
N	newton(s)
No.	Number
o-	ortho-
p-	para-
Pa.s	pascal second(s)
S	second(s)
S	second(s)
Sec.	Second(s)
T	tonne(s)
UV	ultra-violet
V	volt(s)
Vol.	volume
W	watt(s)
w.i.t.g.	which is the greater
w.i.t.l.	which is the lower
wt	weight
%	percent
L/	per



### **Agreement Codes**

CSA	Common Market for Eastern and Southern Africa
RSA	South Africa Trade Agreement
TAG	Trade Agreement Group

- 2) Notwithstanding the titles to the columns appearing in Part II—
- (a) tariff headings appear in block capitals; and
  - (b) the column headed “Tariff Heading” includes tariff sub-headings.

- 3) For the purpose of Part II—

“Nomenclature” means the headings and their relative numbers and codes, the section and chapter notes, and the rules for the interpretation of that Part.

### **Duties Leviable**

2. Pursuant to section eighty-six, of the Act, the customs duties leviable on—

- (a) all goods, except those mentioned in subparagraph (b) shall be the general duties shown in Part II;
- (b) goods grown, produced or manufactured in countries—
  - (i) which are Contracting Parties to the General Agreement on Tariffs and Trade (GATT); or
  - (ii) with which the Government of Zimbabwe has concluded agreements containing the most-favoured-nation tariff clause;

shall be the M.F.N. duties shown in Part II.

3. (1) The duties expressed as percentage rates shall be *ad valorem* duties.  
(2) When a rate of duty in any column of Part II in respect of any goods consists of two parts separated by the word “or”, each part shall be deemed to be a separate and complete rate of duty, and the rate of duty yielding the higher amount of duty shall be applicable in respect of such goods.

### **Flat Rates of Assessment**

4. (1) Customs duty shall be charged at the flat rates of—

- (a) \$50 per litre on liqueurs;
- (b) \$62,50 per litre on spirits (other than liqueurs)
- (c) 90 *per cent. ad valorem* on wines;
- (d) 110 *per cent. ad valorem* on clear beer;
- (e) 70 *per cent. ad valorem* on aerated beverages;
- (f) 110 *per cent.* on cigarettes, cigars and other tobacco products;
- (h) 5 *per cent. ad valorem* on books;
- (h) 75 *per cent. ad valorem* on audio, television and video equipment of tariff headings 85.18 (but excluding H.S. Code 8518.9000), 85.19, 85.20, 85.21, 85.27 (but excluding H.S. Code 8527.9000) and 85.28;

(i) 65 per cent *ad valorem* on other goods, excluding—

- (i) literature published in braille;
- (ii) braille typewriters;
- (iii) vehicles of tariff headings 87.01, 87.02, 87.03, 87.04, 87.05, 87.06, 87.09, 87.10, 87.11 and 87.13;
- (iv) apparatus specially designed to assist physically handicapped persons to drive a motor vehicles;
- (v) contact lenses of Tariff Subheading 9001.3000;
- (vi) spectacle lenses of Tariff Headings 9001.4010 and 9001.5010;
- (vii) frames for corrective spectacle lenses;
- (viii) spectacles of Tariff Subheading 9004.1010 and 9004.9010;
- (ix) the goods of Tariff Heading 9021;
- (x) braille watches;

which are sent in consignments to private individuals or imported by a traveller upon his person or in his personal baggage:

Provided that the goods concerned are not for sale and are not of a commercial nature.

(2) An importation shall be treated as not for sale, and is not of a commercial nature—

- (a) if it occasional; and
  - (b) it consists solely of goods for personal or family use by the consignee or traveller, and may, in the case of goods imported by a traveller, include goods intended as gifts; and
  - (c) the goods are such of a kind or quantity that there is no indication that they are imported for any commercial purpose.
- (3) The flat rates of customs duty shall not apply to goods imported under the conditions set above if the person entitled has, before the said flat rate is applied to them or, in the case of importation by post, prior to the payment of the customs duty, requested that they be subject to the customs duties appropriate to them, in which case all the goods making up the consignment shall be subject to the import duties appropriate to them.
- 4) Goods assessed at a flat rate shall be exempt from surtax.

#### **Conditional Entry of Specified Goods**

- 5. Notwithstanding the provisions of this Part or of Part II, the goods specified in Part III may be entered in terms of the conditions specified in Part III.
- 6. In this schedule the statistical quantity for any goods shall be the net mass expressed in Kilograms.

## **PART II**

### **GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM CLASSIFICATION OF GOODS IN THE NOMENCLATURE SHALL BE GOVERNED BY THE FOLLOWING PRINCIPLES:**

#### **RULE 1**

The title of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.

#### **RULE 2**

- (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

#### **RULE 3**

When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

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

#### **RULE 4**

Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

#### **RULE 5**

In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
- (b) Subject to the provisions of Rule 5 (a) above, packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing material or packing containers are clearly suitable for repetitive use.

**RULE 6**

For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-headings, notes and, *mutatis mutandis*, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

## SECTION I

### LIVE ANIMALS; ANIMAL PRODUCTS

#### Notes.

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

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#### Chapter 1

#### Live animals

#### Note.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>01.01</b>		<b>LIVE HORSES, ASSES, MULES AND HINNIES.</b>			
	0101.1000	- Pure-bred breeding animals	1. Kg	5%	5%
	0101.9000	- Other 1.	2. No Kg30%	30%	
			2. No		
<b>01.02</b>		<b>LIVE BOVINE ANIMALS.</b>			
		- Pure-bred breeding animals:			
	0102.1010	Bulls	1. Kg	5%	5%
	0102.1090	Other	2. No		
			1. Kg	5%	5%
			2. No		
	0102.9000	- Other 1.	Kg25%	25%	
			2. No		
<b>01.03</b>		<b>LIVE SWINE.</b>			
	0103.1000	- Pure-bred breeding animals	1. Kg	5%	5%
		- Other:	2. No		
	0103.9100	-- Weighing less than 50 kg	1. Kg	25%	25%
	0103.9200	-- Weighing 50 kg or more	2. No		
			1. Kg	25%	25%
			2. No		
<b>01.04</b>		<b>LIVE SHEEP AND GOATS.</b>			
		- Sheep			
	0104.1010	Pure-bred breeding sheep	1. Kg	5%	5%

0104.1090	Other	2. No 1. Kg 2. No	15%	15%
<b>- Goats</b>				
0104.2010	Pure-bred breeding goats	1. Kg 2. No	5%	5%
0104.2090	Other	1. Kg25% 2. No	25%	
<b>01.05</b>	<b>LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES GALLUS DOMESTICUS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS.</b>			
<b>- Weighing not more than 185g:</b>				
0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	1. Kg 2. No	5%	5%
0105.1200	-- Turkeys 1.	Kg5% 2. No	5%	
0105.1900	-- Other	1. Kg 2. No	5%	5%
<b>- Other:</b>				
0105.9200	-- Fowls of the species <i>Gallus Domesticus</i> weighing not more than 2,000 g	1. Kg 2. No	25%	25%
0105.9300	-- Fowls of the species <i>Gallus Domesticus</i> weighing more than 2,000 g	1. Kg 2. No	25%	25%
0105.9900	-- Other	1. Kg 2. No	25%	25%
<b>01.06</b>	<b>OTHER LIVE ANIMALS.</b>			
<b>- Mammals :</b>				
0106.1100	-- Primates 1.	Kg25% 2. No	25%	
0106.1200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order sirenia)	1. Kg 2. No	25%	25%
0106.1900	-- Other	1. Kg 2. No	25%	25%
0106.2000	- Reptiles ( including snakes and turtles)	1. Kg 2. No	25%	25%
<b>- Birds :</b>				
0106.3100	-- Birds of prey 1.	Kg25% 2. No	25%	
0106.3200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)2.	1. Kg No	25%	25%
0106.3900	-- Other 1.	Kg25% 2. No	25%	
0106.9000	- Other	1. 2. No	Kg25%	25%



## Chapter 2

### Meat and edible meat offal

#### Note.

1.- This Chapter does not cover:

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>02.01</b>		<b>MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.</b>			
	0201.1000	- Carcasses and half carcasses	Kg	40%	40%
	0201.2000	- Other cuts with bone in	Kg	40%	40%
	0201.3000	- Boneless Kg	40%	40%	
<b>02.02</b>		<b>MEAT OF BOVINE ANIMALS, FROZEN.</b>			
	0202.1000	- Carcasses and half-carcasses	Kg	40%	40%
	0202.2000	- Other cuts with bone in	Kg	40%	40%
	0202.3000	- Boneless Kg	40%	40%	
<b>02.03</b>		<b>MEAT OF SWINE, FRESH, CHILLED OR FROZEN</b>			
		- Fresh or chilled:			
	0203.1100	- - Carcasses and half carcasses	Kg	40%	40%
	0203.1200	- - Hams, shoulders and cuts thereof, with bone in	Kg	40%	40%
	0203.1900	- Other Kg	40%	40%	
		- Frozen:			
	0203.2100	- Carcasses and half-carcasses	Kg	40%	40%
	0203.2200	- - Hams, shoulders and cuts thereof, with bone in	Kg	40%	40%
	0203.2900	- - Other	Kg	40%	40%
<b>02.04</b>		<b>MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN.</b>			
	0204.1000	- Carcasses and half carcasses of lamb, fresh or chilled.	Kg	40%	40%
		- Other meat of sheep, fresh or chilled:			



	0204.2100	- Carcasses and half carcasses	Kg	40%	40%
	0204.2200	-- Other cuts with bone in	Kg	40%	40%
	0204.2300	-- BonelessKg	40%	40%	
	0204.3000	- Carcasses and half-carcasses of lamb, frozen	Kg	40%	40%
		- Other meat of sheep, frozen:			
	0204.4100	-- Carcasses and half carcasses	Kg	40%	40%
	0204.4200	-- Other cuts with bone in	Kg	40%	40%
	0204.4300	-- BonelessKg	40%	40%	
	0204.5000	- Meat of goats	Kg	40%	40%
<b>02.05</b>	0205.0000	<b>MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.</b>	Kg	40%	40%
<b>02.06</b>		<b>EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.</b>			
	0206.1000	- Of bovine animals, fresh or chilled	Kg	40%	40%
		- Of bovine animals, frozen:			
	0206.2100	-- Tongues	Kg	40%	40%
	0206.2200	-- Livers	Kg	40%	40%
	0206.2900	-- Other	Kg	40%	40%
	0206.3000	-- Of swine, fresh or chilled	Kg	40%	40%
		- Of swine, frozen:			
	0206.4100	-- Livers	Kg	40%	40%
	0206.4900	-- Other	Kg	40%	40%
	0206.8000	- Other, frozen or chilled	Kg	40%	40%
	0206.9000	- Other, frozen	Kg	40%	40%
<b>02.07</b>		<b>MEAT AND EDIBLE OFFAL OF THE POULTRY OF HEADING. 01.05, FRESH, CHILLED OR FROZEN.</b>			
		- Of fowls of the species, <i>Gallus domesticus</i> :			
	0207.1100	-- Not cut in pieces, fresh or chilled	Kg	40%	40%
	0207.1200	-- Not cut in pieces, frozen	Kg	40%	40%
	0207.1300	-- Cuts and offal, fresh or chilled	Kg	40%	40%
	0207.1400	-- Cuts and offal, frozen	Kg	40%	40%
		- Of turkeys:			

	0207.2400	-- Not cut in pieces, fresh or chilled	Kg	40%	40%
	0207.2500	-- Not cut in pieces, frozen	Kg	40%	40%
	0207.2600	-- Cuts and offal, fresh or chilled	Kg	40%	40%
	0207.2700	-- Cuts and offal, frozen	Kg	40%	40%
		- Of ducks, geese or guinea fowls:			
	0207.3200	-- Not cut in pieces, fresh or chilled	Kg	40%	40%
	0207.3300	-- Not cut in pieces, frozen	Kg	40%	40%
	0207.3400	-- Fatty livers, fresh or chilled	Kg	40%	40%
	0207.3500	-- Other, fresh or chilled	Kg	40%	40%
	0207.3600	-- Other, frozen	Kg	40%	40%
<b>02.08</b>		<b>OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN.</b>			
	0208.1000	- Of rabbits or hares	Kg	40%	40%
	0208.2000	- Frogs' legs Kg	40%	40%	
	0208.3000	- Of primates	Kg	40%	40%
	0208.4000	- Of whales , dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	<b>Kg</b>	<b>40%</b>	<b>40%</b>
	0208.5000	- Of reptiles (including snakes and turtles)	Kg	40%	40%
	0208.9000	- Other Kg	40%	40%	
<b>02.09</b>	0209.0000	<b>PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN SALTED, IN BRINE, DRIED OR SMOKED.</b>	Kg	40%	40%
<b>02.10</b>		<b>MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.</b>			
		<b>- MEAT OF SWINE:</b>			
	0210.1100-	Hams, shoulders and cuts thereof with bone in	Kg	40%	40%
	0210.1200	-- Bellies (streaky) and cuts thereof	Kg	40%	40%
	0210.1900	-- Other	Kg	40%	40%
	0210.2000	-- Meat of bovine animals	Kg	40%	40%
		- Other, including edible flours and meals of meat and meat offal :			
	0210.9100	-- Of primates Kg	40%	40%	
	0210.9200	-- Of whales, dolphins and porpoises (mammals of the order cetacea) ; of manatees and dugongs ( mammals of the order Sirenia )	Kg	40%	40%

0210.9300 -- Of reptiles ( including snakes and turtles )		Kg	40%	40%
0210.9900 -- Other	Kg	40%	40%	

### Chapter 3

#### Fish and crustaceans, molluscs and other aquatic invertebrates

##### Note.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
03.01		<b>LIVE FISH.</b>			
		<b>- Ornamental Fish</b>			
	0301.1010	Salt water fish	Kg	Free	Free
	0301.1090	Other	Kg	40%	40%

	<b>- Other live fish:</b>			
0301.9100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Kg	40%	40%
0301.9200	-- Eels ( <i>Anguilla spp.</i> )	Kg	40%	40%
0301.9300	--Carp	Kg	40%	40%
	<b>-- Other</b>			
0301.9910	Salt water fish	Kg	Free	Free
0301.9990	Fresh water fish	Kg	25%	25%

**03.02**

**FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING No.03.04.**

**- SALMONIDAE, EXCLUDING LIVERS AND ROES:**

	<b>-- Trout (<i>Salmotrutta</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus aquabonita</i>, <i>Oncorhynchus gilae</i>, <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)</b>			
0302.1110	Salt water fish	Kg	Free	Free
0302.1190	Fresh water fish	Kg	40%	40%
	<b>-- Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorbuscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshaw tscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon(<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)</b>			
0302.1210	Salt water fish	Kg	Free	Free
0302.1290	Fresh water fish	Kg	40%	40%
	<b>-- Other</b>			
0302.1910	Salt water fish	Kg	Free	Free
0302.1990	Fresh water fish	Kg	40%	40%
	<b>- Flatish (<i>Pleuronectidae</i>, <i>Bothidae</i>, <i>Cynoglossidae</i>, <i>Soleidae</i>, <i>Scophthalmidae</i> and <i>Citharidae</i>) excluding livers and roes:</b>			
0302.2100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossoides stenolepis</i> )	Kg	Free	Free
0302.2200	-- Plaice ( <i>Pleuronectes platessa</i> )	Kg	Free	Free

0302.2300	-- Sole ( <i>Sloea spp.</i> )	Kg	Free	Free
	-- Other			
0302.2910	Salt water fish	Kg	Free	Free
0302.2990	Fresh water fish	Kg	40%	40%
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito			
	- ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0302.3100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	Kg	Free	Free
0302.3200	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	Kg	Free	Free
0302.3300	-- Skipjack or stripe-bellied bonito	Kg	Free	Free
0302.3400	-- Bigeye tunas ( <i>Thunnus obesus</i> )	Kg	Free	Free
0302.3500	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	Kg	Free	Free
0302.3600	-- Southern bluefin tunas ( <i>thunnus maccoyii</i> )	Kg	Free	Free
0302.3900	-- Other	Kg	Free	Free
0302.4000	- Herrings ( <i>Clupea harengus, Clupea pallasii</i> ) excluding livers and roes	Kg	Free	Free
0302.5000	- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macocephalus</i> ), excluding livers and roes	Kg	Free	Free
	- Other fish, excluding livers and roes:			
	- Sardines ( <i>Sardinaplichardus, sardinops spp.</i> ), sardinella ( <i>Sardinella ssp.</i> ) brisling or sprats ( <i>Sprattus sprattus</i> )			
0302.6110	Salt water fish	Kg	Free	Free
0302.6190	Fresh water fish	Kg	25%	25%
0302.6200	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	Kg	Free	Free
0302.6300	-- Coalfish ( <i>Pollachius virens</i> )	Kg	Free	Free
0302.6400	-- Mackerel ( <i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i> )	Kg	Free	Free
0302.6500	-- Dogfish and other sharks	Kg	Free	Free
	-- Eels ( <i>Anguilla spp.</i> )			
0302.6610	Salt water eels	Kg	Free	Free
0302.6690	Fresh water eels	Kg	40%	40%
	-- Other			
0302.6910	Salt water fish	Kg	Free	Free
0302.6990	Fresh water fish	Kg	40%	40%
	-Liver and roes			
0302.7010	Salt water fish	Kg	Free	Free

0302.7090	Fresh water fish	Kg	25%	25%
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**03.03**

**FISH, FROZEN, EXCLUDING FISH FILLETS  
AND OTHER FISH MEAT OF HEADING  
No. 03.04**

**- Pacific salmon (*Oncorhynchus nerka*,  
*Oncorhynchus gorbusha*, *Oncorhynchus*  
*keta*, *Oncorhynchus tshawytscha*,  
*Oncorhynchus kisutch*, *Oncorhynchus*  
*masou* and *Oncorhynchus rhodurus*),  
excluding livers and roes:**

0303.1100	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	Kg	Free	Free
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0303.1900	-- Other	Kg	Free	Free
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**- Other salmonidae, excluding livers and roes:**

**-- Trout (*Salmotrutta*, *Oncorhynchus mykiss*,  
*Oncorhynchus clarki*, *Oncorhynchus aqua-*  
*bonita*, *Oncorhynchus gile*, *Oncorhynchus*  
*Apache* and *Oncorhynchus chrysogaster*)**

0303.2110	Salt water fish	Kg	Free	Free
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0303.2190	Fresh water fish	Kg	40%	40%
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**-- Atlantic salmon (*Salmo salar*) and Danube  
salmon (*Huchohucho*)**

0303.2210	Salt water fish	Kg	Free	Free
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0303.2290	Fresh water fish	Kg	40%	40%
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**-- Other**

0303.2910	Salt water fish	Kg	Free	Free
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0303.2990	Fresh water fish	Kg	40%	40%
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**- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglo-*  
*ssidae*, *Soleidae*, *Scophthalmidae* and  
*Citharidae*) excluding livers and roes:**

0303.3100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i> )	Kg	Free	Free
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0303.3200	-- Plaice ( <i>Pleuronectes platessa</i> )	Kg	Free	Free
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0303.3300	-- Sole ( <i>Solea</i> spp.)	Kg	Free	Free
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**-- Other**

0303.3910	Salt water fish	Kg	Free	Free
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0303.3990	Fresh water fish	Kg	40%	40%
	<b>- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Kastuwonus) pelamis</i>), excluding livers and roes:</b>			
0303.4100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	Kg	Free	Free
0303.4200	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	Kg	Free	Free
0303.4300	-- Skipjack or strip-bellied bonito	Kg	Free	Free
0303.4400	-- Bigeye tunas ( <i>Thunnus obesus</i> )	Kg	Free	Free
0303.4500	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	Kg	Free	Free
0303.4600	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	Kg	Free	Free
0303.4900	-- Other	Kg	Free	Free
0303.5000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	Kg	Free	Free
0303.6000	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macocephalus</i> ), excluding livers and roes	Kg	Free	Free
	<b>- Other fish, excluding livers and roes:</b>			
	<b>-- Sardines (<i>Sardinapilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)</b>			
0303.7110	Salt water fish	Kg	Free	Free
0303.7190	Fresh water fish	Kg	25%	25%
0303.7200	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	Kg	Free	Free
0303.7300	-- Coalfish ( <i>Pollachius virens</i> )	Kg	Free	Free
0303.7400	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus japonicus</i> )	Kg	Free	Free
0303.7500	-- Dogfish and other sharks	Kg	Free	Free
	<b>-- Eels (<i>Anguilla spp.</i>)</b>			
0303.7610	Salt water eels	Kg	Free	Free
0303.7690	Fresh water eels	Kg	40%	40%
0303.7700	-- Sea bass ( <i>Dicentrarchus labrax Dicentrarchus punctatus</i> )	Kg	Free	Free
0303.7800	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	Kg	Free	Free
	<b>-- Other</b>			
0303.7910	Salt water fish	Kg	Free	Free
0303.7990	Fresh water fish	Kg	40%	40%
	<b>- Livers and roes</b>			
0303.8010	Of salt water fish	Kg	Free	Free

0303.8090	Of fresh water fish	Kg	40%	40%
<b>03.04</b>	<b>FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.</b>			
	<b>- Fresh or chilled</b>			
0304.1010	Of salt water fish	Kg	Free	Free
0304.1090	Of fresh water fish	Kg	40%	40%
	<b>- Frozen fillets</b>			
0304.2010	Of salt water fish	Kg	Free	Free
0304.2090	Of fresh water fish	Kg	40%	40%
	<b>- Other</b>			
0304.9010	Of salt water fish	Kg	Free	Free
0304.9090	Of fresh water fish	Kg	40%	40%
<b>03.05</b>	<b>FISH, DRIED, SALTED, OR IN BRINE, SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION.</b>			
	<b>- Flours, meals and pellets of fish, fit for human consumption</b>			
0305.1010	Of salt water fish	Kg	Free	Free
0305.1090	Of fresh water fish	Kg	40%	40%
	<b>- Livers and roes of fish, dried, smoked, salted or in brine</b>			
0305.2010	Of salt water fish	Kg	Free	Free
0305.2090	Of fresh water fish	Kg	40%	40%
	<b>- Fish fillets, dried, salted or in brine, but not smoked</b>			
0305.3010	Of salt water fish	Kg	Free	Free
0305.3090	Of fresh water fish	Kg	40%	40%
	<b>- Smoked fish, including fillets:</b>			
	<b>-- Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorbusha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danude salmon (<i>Hucho hucho</i>)</b>			
0305.4110	Of salt water fish	Kg	Free	Free



0305.4190	Of fresh water fish	Kg	40%	40%
0305.4200	-- Herrings ( <i>Clupea harengus Clupea pallasii</i> )	Kg	Free	Free
	-- Other			
0305.4910	Of salt water fish	Kg	Free	Free
0305.4990	Of fresh water fish	Kg	25%	25%
	-- Dried fish, whether or not salted but not smoked:			
0305.5100	-- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )	Kg	Free	Free
	-- Other			
0305.5910	Of salt water fish	Kg	Free	Free
0305.5990	Of fresh water fish	Kg	25%	25%
	- Fish, salted but not dried or smoked and fish in brine:			
0305.6100	-- Herrings ( <i>Clupea harengus, Clupea pallasii</i> )	Kg	Free	Free
0305.6200	-- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )	Kg	Free	Free
0305.6300	-- Anchovies ( <i>Engraulis spp.</i> )	Kg	Free	Free
	-- Other			
0305.6910	Of salt water fish	Kg	Free	Free
0305.6990	Of fresh water fish	Kg	25%	25%

**03.06**

**CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, WHETHER IN SHELL, COOKED BY STEAMING OR BOILING IN WATER, OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.**

**- Frozen:**

**-- Rock lobster and other sea crawfish (*Pallinurus spp., Panulirus., Jasus spp.*)**

Of salt water:

0306.1111	<i>Potted or tinned</i>	Kg	Free	Free
0306.1119	<i>Other</i>	Kg	Free	Free

0306.1190	Of fresh water	Kg	40%	40%
<b>-- Lobsters (Homarus spp.)</b>				
Of salt water:				
0306.1211	<i>Potted or tinned</i>	Kg	Free	Free
0306.1219	<i>Other</i>	Kg	Free	Free
0306.1290	Of fresh water	Kg	40%	40%
<b>-- Shrimps and prawns</b>				
Of salt water fish:				
0306.1311	<i>Potted or tinned</i>	Kg	Free	Free
0306.1319	<i>Other</i>	Kg	Free	Free
0306.1390	Of fresh water	Kg	40%	40%
<b>-- Crabs</b>				
Of salt water:				
0306.1411	<i>Potted or tinned</i>	Kg	Free	Free
0306.1419	<i>Other</i>	Kg	Free	Free
0306.1490	Of fresh water	Kg	40%	40%
<b>-- Other, including flours, meals and pellets of crustaceans, fit for human consumption</b>				
Of salt water:				
0306.1911	<i>Potted or tinned</i>	Kg	Free	Free
0306.1919	<i>Other</i>	Kg	Free	Free
0306.1990	Of fresh water	Kg	40%	40%
<b>- Not Frozen:</b>				
<b>-- Rock Lobster and other sea crawfish (Palinurus spp., Panulirus., Jasus spp.)</b>				
Live:				
0306.2111	<i>Of salt water</i>	Kg	Free	Free
0306.2119	<i>Of fresh water</i>	Kg	40%	40%
Other:				
0306.2191	<i>Of salt water, other than potted or tinned</i>	Kg	5%	5%
0306.2199	<i>Of fresh water</i>	Kg	40%	40%
<b>-- Lobsters (Homarus spp.)</b>				
Live:				
0306.2211	<i>Of salt water</i>	Kg	Free	Free
0306.2219	<i>Of fresh water</i>	Kg	40%	40%

	Other:			
0306.2291	<i>Of salt water, other than potted or tinned</i>	Kg	5%	5%
0306.2292	<i>Of salt water, other than potted or tinned</i>	Kg	Free	Free
0306.2299	<i>Of fresh water</i>	Kg	40%	40%
	<b>-- Shrimps and prawns</b>			
	Live:			
0306.2311	<i>Of salt water</i>	Kg	Free	Free
0306.2319	<i>Of fresh water</i>	Kg	40%	40%
	Other:			
0306.2391	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0306.2399	<i>Of salt water, other than potted or tinned</i>	Kg	Free	Free
0306.2399	<i>Of fresh water</i>	Kg	40%	40%
	<b>-- Crabs</b>			
	Live:			
0306.2411	<i>Of salt water</i>	Kg	Free	Free
0306.2419	<i>Of fresh water</i>	Kg	40%	40%
	Other:			
0306.2491	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0306.2492	<i>Of salt water, other than potted or tinned</i>	Kg	Free	Free
0306.2499	<i>Of fresh water</i>	Kg	40%	40%
	<b>-- Other, including flours, meals pellets of crustaceans, fit for human consumption</b>			
	Live:			
0306.2911	<i>Of salt water</i>	Kg	Free	Free
0306.2919	<i>Of fresh water</i>	Kg	40%	40%
	Other:			
0306.2991	<i>Of salt water, potted or tinned</i>	Kg	Free	Free
0306.2992	<i>Of saltwater, other than potted or tinned</i>	Kg	5%	5%
0306.2999	<i>Of fresh water</i>	Kg	40%	40%

03.07

**MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED, OR IN BRINE; FLOUR, MEALS AND PELLETS OF**

**AQUATIC INVERTEBRATES OTHER THAN  
CRUSTACEANS, FIT FOR HUMAN  
CONSUMPTION.**

**- Oysters**

Live:

0307.1011	<i>Of saltwater</i>	Kg	Free	Free
0307.1019	<i>Of fresh water</i>	Kg	40%	40%

Other:

0307.1091	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0307.1092	<i>Of saltwater, other than potted or tinned</i>	Kg	Free	Free
0307.1099	<i>Of fresh water</i>	Kg	40%	40%

**- Scallops including queen scallops, of the  
genera Pecten, Chlamys or Placopecten:**

**-- Live, fresh or chilled**

Live:

0307.2111	<i>Of salt water</i>	Kg	Free	Free
0307.2119	<i>Of fresh water</i>	Kg	40%	40%

Fresh or chilled:

0307.2191	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0307.2192	<i>Other, of saltwater</i>	Kg	Free	Free
0307.2199	<i>Of fresh water</i>	Kg	40%	40%

**-- Other**

Of salt water:

0307.2911	<i>Potted or tinned</i>	Kg	5%	5%
0307.2919	<i>Other</i>	Kg	Free	Free
0307.2990	<i>Of fresh water</i>	Kg	40%	40%

**- Mussels (*Mytilus spp.*, *Perna spp.*):**

**-- Live, fresh or chilled**

Live:

0307.3111	<i>Of salt water</i>	Kg	Free	Free
0307.3119	<i>Of fresh water</i>	Kg	40%	40%

Fresh or chilled:

0307.3191	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0307.3192	<i>Of saltwater, other than potted or tinned</i>	Kg	Free	Free
0307.3199	<i>Of fresh water</i>	Kg	40%	40%

**-- Other**

Of salt water:

0307.3911	<i>Potted or tinned</i>	Kg	5%	5%
0307.3919	<i>Other</i>	Kg	Free	Free
0307.3990	<i>Of fresh water</i>	Kg	40%	40%
<b>-- Cuttle fish (<i>sepia officinalis</i>, <i>Rossia macro-Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i>, <i>Loligo spp.</i>, <i>Nototodarus spp.</i>, <i>Sepioteuthis spp.</i>):</b>				
<b>-- Live, fresh or chilled</b>				
Live:				
0307.4111	<i>Of salt water</i>	Kg	Free	Free
0307.4119	<i>Of fresh water</i>	Kg	40%	40%
Fresh or chilled:				
0307.4191	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0307.4192	<i>Of saltwater, other than potted or tinned</i>	Kg	Free	Free
0307.4199	<i>Of fresh water</i>	Kg	40%	40%
<b>-- Other</b>				
Of salt water:				
0307.4911	<i>Potted or tinned</i>	Kg	5%	5%
0307.4919	<i>Other</i>	Kg	Free	Free
0307.4990	<i>Of fresh water</i>	Kg	40%	40%
<b>- Octopus (<i>Octopus spp.</i>):</b>				
<b>-- Live fresh or chilled</b>				
Live:				
0307.5111	<i>Of salt water</i>	Kg	Free	Free
0307.5119	<i>Of fresh water</i>	Kg	40%	40%
Fresh or chilled:				
0307.5191	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0307.5192	<i>Of salt water, other than potted or tinned</i>	Kg	Free	Free
0307.5199	<i>Of fresh water</i>	Kg	40%	40%
<b>-- Other</b>				
Of salt water:				
0307.5911	<i>Potted or tinned</i>	Kg	5%	5%
0307.5919	<i>Other</i>	Kg	Free	Free
0307.5990	<i>Of fresh water</i>	Kg	40%	40%
0307.6000	<b>- Snails, other than sea snails</b>	Kg	40%	40%
<b>- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans,</b>				

**fit for human consumption:**

**-- Live, fresh or chilled**

Live:

0307.9111	<i>Of salt water</i>	Kg	Free	Free
0307.9119	<i>Of fresh water</i>	Kg	40%	40%

Fresh or chilled:

0307.9191	<i>Of salt water, potted or tinned</i>	Kg	5%	5%
0307.9192	<i>Of salt water, other than potted or tinned</i>	Kg	Free	Free
0307.9199	<i>Of fresh water</i>	Kg	40%	40%

**-- Other**

Of salt water

0307.9911	<i>Potted or tinned</i>	Kg	5%	5%
0307.9919	<i>Other</i>	Kg	Free	Free
0307.9990	Of fresh water	Kg	40%	40%

## Chapter 4

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

#### Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05:
  - (a) The term "butter" means natural butter, where butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) A milk fat content, by weight of the dry matter, of 5% or more;
  - (b) A dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) They are moulded or capable of being moulded.
- 4.- This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

#### Subheading Notes.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
04.01		<b>MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>			
	0401.1000	- Of a fat content, by weight, not exceeding 1%	Kg	40%	40%
	0401.2000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Kg	40%	40%
	0401.3000	- Of a fat content, by weight, exceeding 6%	Kg	40%	40%
04.02		<b>MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>			
		<b>- In powder, granules or other solid forms of a fat content, by weight, not exceeding 1.5%:</b>			
	0402.1010	Disaccharide-free milk prepared for infants	Kg	25%	25%
	0402.1090	Other	Kg	40%	40%
		<b>- In powder, granules or other solid forms of a fat content, by weight, exceeding 1.5%:</b>			
		<b>- - Not containing added sugar or other sweetening matter</b>			
	0402.2110	Disaccharide-free milk, and milk specially prepared for infants	Kg	25%	25%
	0402.2190	Other	Kg	40%	40%
		<b>- - Other</b>			
	0402.2910	Disaccharide-free milk, and milk specially prepared for infants	Kg	30%	30%
	0402.2990	Other	Kg	40%	40%
		<b>- Other</b>			
		<b>- - Not containing added sugar or other sweetening matter</b>			
	0402.9110	Disaccharide-free milk, and milk specially prepared for infants	Kg	40%	40%
	0402.9190	Other	Kg	40%	40%



		<b>-- Other</b>			
	0402.9910	Disaccharide-free milk, and milk specially prepared for infants	Kg	25%	25%
	0402.9990	Other	Kg	40%	40%
<b>04.03</b>		<b>BUTTERMILK, CURDLED MILK AND CREAM, YOGHURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA.</b>			
	0403.1000	- Yoghurt	Kg	40%	40%
	0403.9000	- Other	Kg	40%	40%
<b>04.04</b>		<b>WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>			
	0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Kg	10%	10%
	0404.9000	- Other	Kg	15%	15%
<b>04.05</b>		<b>BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.</b>			
	0405.1000	- Butter	Kg	40%	40%
	0405.2000	- Dairy spreads	Kg	40%	40%
	0405.9000	- Other	Kg	40%	40%
<b>04.06</b>		<b>CHEESE AND CURD.</b>			
	0406.1000	- Fresh (unripened or uncured) cheese including whey cheese, and curd	Kg	40%	40%
	0406.2000	- Grated or powdered cheese, of all kinds	Kg	40%	40%
	0406.3000	- Processed cheese, not grated or powdered	Kg	40%	40%
	0406.4000	- Blue-veined cheese	Kg	40%	40%
	0406.9000	- Other cheese	Kg	40%	40%
<b>04.07</b>	0407.0000	<b>BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.</b>	Kg	40%	40%
<b>04.08</b>		<b>BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING</b>			

**ADDED SUGAR OR OTHER SWEETENING  
MATTER.**

**- Egg yolks:**

0408.1100 -- Dried Kg 40% 40%

0408.1900 -- Other Kg 40% 40%

**- Other:**

0408.9100 -- Dried Kg 40% 40%

0408.9900 -- Other Kg 40% 40%

**04.09** 0409.0000 **NATURAL HONEY.** Kg 40% 40%

**04.10** 0410.0000 **EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT  
ELSEWHERE SPECIFIED OR INCLUDED.** Kg 40% 40%

**Chapter 5**

**Products of animal origin, not elsewhere specified or included**

**Notes.**

- 1.- This Chapter does not cover:
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading. 05.05 and parings and similar waste of raw hides or skins of heading. 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading. 96.03).
- 2.- For the purposes of heading. 05.01, the sorting of hair by length (provided the root ends and tip ends, respectively, are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the nomenclature, the expression "horse-hair" means hair of the manes or tails of equine or bovine animals.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
05.01	0501.0000	HUMAN HAIR UNWORKED WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR.	Kg	5%	5%
05.02		PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OR SUCH BRISTLES OR HAIR.			
	0502.1000	- Pigs', hogs' or boars' bristle and hair and waste thereof	Kg	5%	5%
	0502.9000	- Other	Kg	5%	5%
05.03	0503.0000	HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL.	Kg	5%	5%
05.04		GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.			
	0504.0010	Sausage casings	Kg	5%	5%

	0504.0090	Other	Kg	5%	5%
<b>05.05</b>		<b>SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.</b>			
	0505.1000	- Feathers of a kind used for stuffing; down	Kg	25%	25%
	0505.9000	- Other	Kg	25%	25%
<b>05.06</b>		<b>BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.</b>			
	0506.1000	- Ossein and bones treated with acid	Kg	10%	10%
	0506.9000	- Other	Kg	10%	10%
<b>05.07</b>		<b>IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS.</b>			
		- Ivory, Ivory powder and waste			
	0507.1010	Elephant tusks	Kg	40%	40%
	0507.1090	Other	Kg	40%	40%
	0507.9000	- Other	Kg	40%	40%
<b>05.08</b>	0508.0000	<b>CORAL AND SIMILAR MATERIALS UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.</b>	Kg	25%	25%
<b>05.09</b>	0509.0000	<b>NATURAL SPONGES OF ANIMAL ORIGIN.</b>	Kg	25%	25%
<b>05.10</b>	0510.0000	<b>AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED.</b>	Kg	25%	25%
<b>05.11</b>		<b>ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION</b>			
	0511.1000	- Bovine semen	Kg	5%	5%

	<b>- Other</b>			
0511.9100	<b>-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3</b>	Kg	40%	40%
	<b>-- Other</b>			
0511.9910	Silk worm eggs	Kg	5%	5%
0511.9920	All fish eggs for breeding purposes	Kg	5%	5%
0511.9990	Other	Kg	40%	40%

## SECTION II

### VEGETABLE PRODUCTS

#### Note.

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

#### Chapter 6

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

#### Notes.

- 1.- Subject to the second part of heading. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2.- Any reference in heading. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading. 97.01.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
06.01		<b>BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING. 12.12.</b>			
	0601.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Kg	Free	Free
	0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Kg	Free	Free
06.02		<b>OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.</b>			
	0602.1000	- Unrooted cuttings and slips	Kg	Free	Free
	0602.2000	- Edible fruit or nut trees, shrubs and bushes grafted or not	Kg	Free	Free
	0602.3000	- Rhododendrons and azaleas grafted or not	Kg	Free	Free
	0602.4000	- Roses, grafted or not	Kg	Free	Free
		- Other			
	0602.9010	Mushroom spawn	Kg	Free	Free
	0602.9090	Other	Kg	Free	Free
06.03		<b>CUT FLOWERS AND FLOWER BUDS OF A</b>			

KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.

0603.1000	- Fresh	Kg	40%	40%
0603.9000	- Other	Kg	40%	40%

06.04

FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.

0604.1000	- Mosses and lichens		Kg	40%	40%
	- Other:				
0604.9100	-- Fresh		Kg	40%	40%
0604.9900	-- Other		Kg	40%	40%

## Chapter 7

### Edible vegetables and certain roots and tubers

#### Notes.

- 1.- This Chapter does not cover forage products of heading. 12.14.
- 2.- In headings 07.09, 07.10, 07.11, and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var, saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:

- (a) dried leguminous vegetables, shelled (heading. 07.13);
- (b) sweet corn in the forms specified in headings 11.02 to 11.04;
- (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading. 11.05);
- (d) flour, meal and powder of the dried leguminous vegetables of heading. 07.13 (heading. 11.06).
- 4.- However, dried or crushed or ground fruits of the *genus Capsicum* or of the *genus Pimenta* are excluded from this Chapter (heading. 09.04).

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>07.01</b>		<b>POTATOES, FRESH OR CHILLED.</b>			
	0701.1000	- Seed	Kg	5%	5%
	0701.9000	- Other Kg	40%	40%	
<b>07.02</b>	0702.0000	<b>TOMATOES, FRESH OR CHILLED.</b>	Kg	40%	40%
<b>07.03</b>		<b>ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED.</b>			
	0703.1000	-Onions and shallots	Kg	40%	40%
	0703.2000	- Garlic Kg	40%	40%	
	0703.9000	- Leeks and other alliaceous vegetables	Kg	40%	40%
<b>07.04</b>		<b>CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED.</b>			
	0704.1000	- Cauliflowers and headed broccoli	Kg	40%	40%
	0704.2000	- Brussels sprouts	Kg	40%	40%
	0704.9000	- Other	Kg	40%	40%
<b>07.05</b>		<b>LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM spp.</i>) FRESH OR CHILLED.</b>			
		- Lettuce:			
	0705.1100	-- Cabbage lettuce (headlettuce)	Kg	40%	40%
	0705.1900	-- Other	Kg	40%	40%
		- Chicory:			
	0705.2100	-- Witloof chicory ( <i>Cichorium intybus var: foliosum</i> )	Kg	40%	40%
	0705.2900	-- Other	Kg	40%	40%
<b>07.06</b>		<b>CARROTS, TURNIPS, SALAD BEETROOT, SALISIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.</b>			



	0706.1000	- Carrots and turnips	Kg	40%	40%
	0706.9000	- Other	Kg	40%	40%
<b>07.07</b>	0707.0000	<b>CUCUMBERS AND GHERKINS, FRESH OR CHILLED.</b>	Kg	40%	40%
<b>07.08</b>		<b>LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED.</b>			
	0708.1000	- Peas ( <i>Pisum sativum</i> )	Kg	40%	40%
	0708.2000	- Beans ( <i>Vigna spp. Phaseolus spp.</i> )	Kg	40%	40%
	0708.9000	- Other leguminous vegetables	Kg	40%	40%
<b>07.09</b>		<b>OTHER VEGETABLES, FRESH OR CHILLED.</b>			
	0709.1000	- Globe artichokes	Kg	40%	40%
	0709.2000	- Asparagus	Kg	40%	40%
	0709.3000	- Aubergines (egg-plants)	Kg	40%	40%
	0709.4000	- Celery other than celeric	Kg	40%	40%
		- Mushrooms and truffles:			
	0709.5100	- - Mushrooms of the genus <i>Agaricus</i>	Kg	40%	40%
	0709.5200	- - Truffles	Kg	40%	40%
	0709.5900	- - Other	Kg	40%	40%
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			
	0709.6010	Chillies	Kg	40%	40%
	0709.6090	Other	Kg	Free	Free
	0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Kg	40%	40%
	0709.9000	- Other	Kg	40%	40%
<b>07.10</b>		<b>VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN.</b>			
	0710.1000	- Potatoes	Kg	40%	40%
		- Leguminous vegetables, shelled or unshelled;			
	0710.2100	- - Peas ( <i>Pisum sativum</i> )	Kg	40%	40%
	0710.2200	- - Beans ( <i>Vigna spp., Phaseolus spp.</i> )	Kg	40%	40%
	0710.2900	- - Other	Kg	40%	40%
	0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	Kg	40%	40%
	0710.4000	- Sweetcorn	Kg	40%	40%

0710.8000	- Other vegetables	Kg	40%	40%
0710.9000	- Mixtures of vegetables	Kg	40%	40%
<b>07.11</b>	<b>VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.</b>			
0711.2000	- Olives	Kg	40%	40%
0711.3000	- Capers	Kg	40%	40%
0711.4000	- Cucumbers and gherkins	Kg	40%	40%
	- Mushrooms and truffles:			
0711.5100	-- Mushrooms of the genus <i>Agaricus</i>	Kg	40%	40%
0711.5900	-- Other	Kg	40%	40%
0711.9000	- Other vegetables; mixtures of vegetables	Kg	40%	40%
<b>07.12</b>	<b>DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.</b>			
0712.2000	- Onions	Kg	40%	40%
0712.3000	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ) , jelly fungi ( <i>Tremella spp.</i> ) and truffles :	Kg	40%	40%
0712.3100	-- Mushrooms of the genus <i>Agarius</i>	Kg	40%	40%
0712.3200	-- Wood ears ( <i>Auricularia spp.</i> )	Kg	40%	40%
0712.3300	-- Jelly fungi ( <i>Tremella spp.</i> )	Kg	40%	40%
0712.3900	-- Other	Kg	40%	40%
0712.9000	- Other vegetables; mixtures of vegetables	Kg	40%	40%
<b>07.13</b>	<b>DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.</b>			
	- Peas ( <i>Piscus sativum</i> )			
0713.1010	Pea seeds	Kg	5%	5%
0713.1090	Other	Kg	40%	40%
	- Chickpeas (garbanzos)			
0713.2010	Chick peas seeds	Kg	5%	5%
0713.2090	Other	Kg	40%	40%
	- Beans ( <i>Vigna spp., phaseulas spp.</i> ):			

	<b>-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek</b>			
0713.3110	Seed beans, in quantities of less than 90 Kg	Kg	5%	5%
0713.3190	Other	Kg	15%	15%
	<b>-- Small red (<i>Adzuki</i>) beans (<i>Phseolus</i> or <i>Vigna angularis</i>)</b>			
0713.3210	Seed beans, in quantities of less than 90 Kg	Kg	5%	5%
0713.3290	Other	Kg	15%	15%
	<b>-- Kidney beans, including white pea beans (<i>Phsaolus vulgaris</i>)</b>			
0713.3310	Seed beans, in quantities of less than 90 Kg	Kg	5%	5%
0713.3390	Other	Kg	15%	15%
	<b>-- Other</b>			
0713.3910	Seed beans, in quantities of less than 90 Kg	Kg	5%	5%
0713.3990	Other	Kg	15%	15%
0713.4000	<b>- Lentils</b>	Kg	40%	40%
0713.5000	<b>- Broad beans (<i>Vicia faba</i> var. <i>major</i>) horse beans (<i>Vicia faba</i> var. <i>equina</i>, <i>vacia faba</i> var. <i>minor</i>)</b>	Kg	40%	40%
	<b>- Other</b>			
0713.9010	Guar splits	Kg	5%	5%
0713.9020	Baby corn seed	Kg	5%	5%
0713.9030	Sweetcorn seed	Kg	5%	5%
0713.9090	Other	Kg	40%	40%
<b>07.14</b>	<b>MANIOC, ARROW ROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.</b>			
0714.1000	<b>- Manioc (cassava)</b>	Kg	40%	40%
0714.2000	<b>- Sweet potatoes</b>	Kg	40%	40%
0714.9000	<b>- Other</b> Kg	40%	40%	

## Chapter 8

### Edible fruit and nuts; peel of citrus fruit or melons

#### Notes.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
08.01		<b>COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED.</b>			
		- <b>Coconuts:</b>			
	0801.1100	-- <b>Desiccated</b>	Kg	10%	10%
	0801.1900	-- <b>Other</b>	Kg	10%	10%
		- <b>Brazil nuts:</b>			
	0801.2100	-- <b>In Shell</b>	Kg	15%	15%
	0801.2200	-- <b>Shelled</b>	Kg	25%	25%
		- <b>Cashew nuts:</b>			
	0801.3100	-- <b>In shell</b>	Kg	15%	15%
	0801.3200	-- <b>Shelled</b>	Kg	25%	25%
08.02		<b>OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED.</b>			
		- <b>Almonds:</b>			

	0802.1100	-- In shell	Kg	15%	15%
	0802.1200	-- Shelled	Kg	25%	25%
		<b>- Hazelnuts of filberts (<i>Corylus spp.</i>):</b>			
	0802.2100	-- In shell	Kg	15%	15%
	0802.2200	-- Shelled	Kg	25%	25%
		<b>- Walnuts:</b>			
	0802.3100	-- In shell	Kg	15%	15%
	0802.3200	-- Shelled	Kg	25%	25%
	0802.4000	- Chestnuts ( <i>Castanea spp.</i> )	Kg	40%	40%
	0802.5000	- Pistachios	Kg	40%	40%
	0802.9000	- Other	Kg	40%	40%
<b>08.03</b>	0803.0000	<b>BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.</b>	Kg	40%	40%
<b>08.04</b>		<b>DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.</b>			
		<b>- Dates</b>			
	0804.1010	Fresh	Kg	40%	40%
	0804.1090	Dried	Kg	40%	40%
		<b>- Figs</b>			
	0804.2010	Fresh	Kg	40%	40%
	0804.2090	Dried	Kg	20%	20%
	0804.3000	- Pineapples	Kg	40%	40%
	0804.4000	- Avocados	Kg	40%	40%
	0804.5000	- Guavas, mangoes and mangosteens	Kg	40%	40%
<b>08.05</b>		<b>CITRUS FRUIT, FRESH OR DRIED.</b>			
	0805.1000	- Oranges	Kg	40%	40%
	0805.2000	- Mandarines (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	Kg	40%	40%
	0805.4000	- Grapefruit	Kg	40%	40%
	0805.5000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	Kg	40%	40%
	0805.9000	- Other	Kg	40%	40%
<b>08.06</b>		<b>GRAPES, FRESH OR DRIED.</b>			
	0806.1000	- Fresh	Kg	40%	40%
	0806.2000	- Dried	Kg	25%	25%

<b>08.07</b>	<b>MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH.</b>			
	- Melons (including watermelons):			
0807.1100	- - Watermelons	Kg	40%	40%
0807.1900	- - Other	Kg	40%	40%
0807.2000	- Pawpaws (papayas)	Kg	40%	40%
<b>08.08</b>	<b>APPLES, PEARS AND QUINCES, FRESH.</b>			
0808.1000	- Apples	Kg	40%	40%
0808.2000	- Pears and quinces	Kg	40%	40%
<b>08.09</b>	<b>APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.</b>			
0809.1000	- Apricots	Kg	40%	40%
0809.2000	- Cherries	Kg	40%	40%
0809.3000	- Peaches, including nectarines	Kg	40%	40%
0809.4000	- Plums and sloes	Kg	40%	40%
<b>08.10</b>	<b>OTHER FRUIT, FRESH.</b>			
0810.1000	- Strawberries	Kg	40%	40%
0810.2000	- Raspberries, blackberries, mulberries and loganberries	Kg	40%	40%
0810.3000	- Black, white or red currants and gooseberries	Kg	40%	40%
0810.4000	- Cranberries, bilberries and other fruits of the <i>genus Vaccinium</i>	Kg	40%	40%
0810.5000	- Kiwifruit	Kg	40%	40%
0810.6000	- Durians	<b>Kg</b>	<b>40%</b>	<b>40%</b>
0810.9000	- Other	Kg	40%	40%
<b>08.11</b>	<b>FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>			
0811.1000	- Strawberries	Kg	40%	40%
0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	Kg	40%	40%
0811.9000	- Other	Kg	40%	40%
<b>08.12</b>	<b>FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.</b>			

	0812.1000	- Cherries	Kg	40%	40%
	0812.9000	- Other	Kg	40%	40%
<b>08.13</b>		<b>FRUIT, DRIED, OTHER THAN THAT OF HEADINGS. 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER.</b>			
	0813.1000	- Apricots	Kg	15%	15%
	0813.2000	- Prunes	Kg	15%	15%
	0813.3000	- Apples	Kg	15%	15%
	0813.4000	- Other fruit	Kg	15%	15%
	0813.5000	- Mixtures of nuts or dried fruits of this Chapter	Kg	15%	15%
<b>08.14</b>	0814.0000	<b>PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.</b>	Kg	20%	20%

## Chapter 9

### Coffee, tea, mate and spices

#### Notes.

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

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

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise

such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading. 21.03.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>09.01</b>		<b>COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.</b>			
		- Coffee, not roasted:			
	0901.1100	- - Not decaffeinated	Kg	40%	40%
	0901.1200	- - Decaffeinated	Kg	40%	40%
		- Coffee, roasted:			
	0901.2100	- - Not decaffeinated	Kg	40%	40%
	0901.2200	- - Decaffeinated	Kg	40%	40%
	0901.9000	- Other Kg	40%	40%	
<b>09.02</b>		<b>TEA, WHETHER OR NOT FLAVOURED</b>			
	0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 Kg	Kg	40%	40%
	0902.2000	- Other green tea (not fermented)	Kg	40%	40%
	0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 Kg	Kg	40%	40%
	0902.4000	- Other black tea (fermented) and other partly fermented tea	Kg	40%	40%
<b>09.03</b>	0903.0000	<b>MATE.</b>	Kg	40%	40%
<b>09.04</b>		<b>PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR THE GENUS PIMENTA.</b>			
		- Pepper:			
	0904.1100	- - Neither crushed nor ground	Kg	Free	Free
		- - Crushed or ground			
	0904.1210	Pepper seed	Kg	5%	5%
	0904.1290	Other	Kg	15%	15%
	0904.2000	- Fruits of the <i>genus capsicum</i> or of the <i>genus pimenta</i> , dried or crushed or ground	Kg	15%	15%
<b>09.05</b>	0905.0000	<b>VANILLA.</b>	Kg	15%	15%



<b>09.06</b>		<b>CINNAMON AND CINNAMON-TREE FLOWERS</b>			
	0906.1000	- - Neither crushed nor ground	Kg	15%	15%
	0906.2000	- - Crushed or ground	Kg	15%	15%
<b>09.07</b>	0907.0000	<b>CLOVES (WHOLE FRUIT, CLOVES AND STEMS).</b>	Kg	15%	15%
<b>09.08</b>		<b>NUTMEG, MACE AND CARDAMONS.</b>			
	0908.1000	- Nutmeg	Kg	15%	15%
	0908.2000	- Mace	Kg	15%	15%
		- Cardamons:			
	0908.3010	Neither crushed nor ground	Kg	Free	Free
	0908.3020	Crushed or ground	Kg	15%	15%
<b>09.09</b>		<b>SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY OR JUNIPER.</b>			
		- Seeds of anise or badian:			
	0909.1010	Neither crushed nor ground	Kg	Free	Free
	0909.1020	Crushed or ground	Kg	15%	15%
		- Seeds of coriander:			
	0909.2010	Neither crushed nor ground	Kg	Free	Free
	0909.2020	Crushed or ground	Kg	15%	15%
		- Seeds of cumin:			
	0909.3010	Neither crushed nor ground	Kg	Free	Free
	0909.3020	Crushed or ground	Kg	15%	15%
		- Seeds of caraway:			
	0909.4010	Neither crushed nor ground	Kg	Free	Free
	0909.4020	Other	Kg	15%	15%
		- Seeds of fennel or juniper:			
	0909.5010	Neither crushed nor ground	Kg	Free	Free
	0909.5020	Other	Kg	15%	15%
<b>09.10</b>		<b>GINGER, SAFFRON, TUMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.</b>			

<b>- Ginger:</b>				
0910.1010	Neither crushed nor ground	Kg	Free	Free
0910.1020	Other	Kg	15%	15%
<b>- Saffrons:</b>				
0910.2010	Neither crushed nor ground	Kg	Free	Free
0910.2020	Other	Kg	15%	15%
<b>- Turmeric (<i>curcuma</i>):</b>				
0910.3010	Neither crushed nor ground	Kg	Free	Free
0910.3020	Other	Kg	15%	15%
<b>- Thyme; bay leaves:</b>				
0910.4010	Neither crushed nor ground	Kg	Free	Free
0910.4020	Other	Kg	15%	15%
<b>- Curry:</b>				
0910.5010	Neither crushed nor ground	Kg	Free	Free
0910.5020	Other	Kg	15%	15%
<b>- Other spices:</b>				
<b>- Mixtures referred to in Note 1 (b) to this Chapter</b>				
0910.9110	Neither crushed nor ground	Kg	Free	Free
0910.9120	Other	Kg	15%	15%
<b>- - Other</b>				
0910.9910	Neither crushed nor ground	Kg	Free	Free
0910.9920	Other	Kg	15%	15%

## Chapter 10

### Cereals

#### Notes.

- 1.- (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains, which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading. 10.06.
- 2.- Heading. 10.05 does not cover sweet corn (Chapter 7).

#### Subheading Note.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
10.01		<b>WHEAT AND MESLIN.</b>			
	1001.1000	- Durum wheat	1. Kg 2. t	5%	5%
	1001.9000	- Other 1.	Kg 5% 2. t	5%	
10.02	1002.0000	<b>RYE.</b>	Kg	15%	15%
10.03	1003.0000	<b>BARLEY.</b>	Kg	15%	15%
10.04	1004.0000	<b>OATS.</b>	Kg	15%	15%

<b>10.05</b>		<b>MAIZE (corn).</b>			
	1005.1000	- Seed	1. Kg 2. t	25%	25%
	1005.9000	- Other 1.	Kg25% 2. t	25%	
<b>10.06</b>		<b>RICE.</b>			
	1006.1000	- Rice in the husk (paddy or rough)	Kg	15%	15%
	1006.2000	- Husked (brown) rice	Kg	15%	15%
	1006.3000	- Semi-milled or wholly milled rice, whether or not polished	Kg	15%	15%
	1006.4000	- Broken rice	Kg	15%	15%
<b>10.07</b>	1007.0000	<b>GRAIN SORGHUM.</b>	Kg	15%	15%
<b>10.08</b>		<b>BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.</b>			
	1008.1000	- Buckwheat	Kg	15%	15%
	1008.2000	- Millet	Kg	15%	15%
	1008.3000	- Canary seed	Kg	15%	15%
	1008.9000	- Other cereals	Kg	15%	15%

## Chapter 11

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

#### Notes.

- 1- This Chapter does not cover:
- (a) Roasted malt put up as coffee substitutes (heading. 09.01 or 21.01);
  - (b) Prepared flours, groats, meals or starches of heading. 19.01;
  - (c) Corn flakes or other products of heading. 19.04;
  - (d) Vegetables, prepared or preserved, of heading. 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
- 2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the product: dry
- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2);
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).
- Otherwise, they fall in heading. 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading. 11.04.
- (B) Products falling in this Chapter under the above provisions shall be classified in heading. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading. 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres	500 micrometres
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2,5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize (corn) and grain				
Sorgum	45%	2%	-	90%

Rice	45%	1.6%	80%	—
Buckwheat	45%	4%	80%	—

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

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1,25 mm;

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
11.01	1101.0000	WHEAT OR MESLIN FLOUR.	Kg	30%	30%
11.02		CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN.			
	1102.1000	- Rye flour	Kg	25%	25%
	1102.2000	- Maize (corn) flour	Kg	30%	30%
	1102.3000	- Rice flour	Kg	25%	25%
	1102.9000	- Other	Kg	25%	25%
11.03		CEREAL GROATS, MEAL AND PELLETS.			
		- Groats and meal:			
	1103.1100	-- Of wheat	Kg	25%	25%
	1103.1300	-- Of maize (corn)	Kg	25%	25%
	1103.1900	-- Of other cereals	Kg	25%	25%
	1103.2000	- Pellets	Kg	25%	25%
11.04		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE HULLED, ROLLED, FLACKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF Heading. 10.06, GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND.			
		- Rolled or flaked grains:			
	1104.1200	-- Of oats	Kg	25%	25%
	1104.1900	-- Of other cereals	Kg	25%	25%
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
	1104.2200	-- Of oats	Kg	25%	25%
	1104.2300	-- Of maize (corn)	Kg	25%	25%
	1104.2900	-- Of other cereals	Kg	25%	25%

	1104.3000	- Germ of cereals, whole, rolled, flaked or ground	Kg	25%	25%
<b>11.05</b>		<b>FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.</b>			
	1105.1000	- Flour, meal and powder	Kg	15%	15%
	1105.2000	- Flakes, granules and pellets	Kg	15%	15%
<b>11.06</b>		<b>FLOUR, MEAL AND POWDER OR THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF Heading. 07.14 OR OF THE PRODUCTS OF CHAPTER 8.</b>			
	1106.1000	- Of the dried leguminous vegetables of heading. 07.13	Kg	15%	15%
	1106.2000	- Of sago or of roots or tubers of heading No. 07.14	Kg	15%	15%
	1106.3000	- Of the products of Chapter 8	Kg	15%	15%
<b>11.07</b>		<b>MALT, WHETHER OR NOT ROASTED.</b>			
	1107.1000	- Not roasted	Kg	25%	25%
	1107.2000	- Roasted	Kg	25%	25%
<b>11.08</b>		<b>STARCHES; INULIN.</b>			
		- Starches:			
	1108.1100	- - Wheat starch	Kg	20%	20%
	1108.1200	- - Maize (corn) starch	Kg	20%	20%
	1108.1300	- - Potato starch	Kg	10%	10%
	1108.1400	- - Manioc (cassava) starch	Kg	20%	20%
	1108.1900	- - Other starches	Kg	20%	20%
	1108.2000	- Inulin Kg	20%	20%	
<b>11.09</b>	1109.0000	<b>WHEAT GLUTEN, WHETHER OR NOT DRIED.</b>	Kg	20%	20%

## Chapter 12

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

Notes.

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

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
  - (b) Spices or other products of Chapter 8;
  - (c) Cereals (Chapter 10); or
  - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading. 12.11 apply, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rose merry, rue, sage and wormwood.

Heading. 12.11 does not, however, apply to:

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

**Subheading Note :**

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
12.01	1201.0000	SOYA BEANS, WHETHER OR NOT BROKEN.	Kg	5%	5%
12.02		GROUND NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.			
	1202.1000	- In shell	Kg	20%	20%
	1202.2000	- Shelled whether or not broken	Kg	15%	15%
12.03	1203.0000	COPRA.	Kg	15%	15%



12.04	1204.0000	LINSEED, WHETHER OR NOT BROKEN	Kg	5%	5%
12.05		RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.			
	1205.1000	- Low erucic acid rape or colza seeds	Kg	5%	5%
	1205.9000	- Other	Kg	5%	5%
12.06	1206.0000	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.	Kg	5%	5%
12.07		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.			
	1207.1000	- Palm nuts and kernels	Kg	5%	5%
	1207.2000	- Cotton seeds	Kg	5%	5%
	1207.3000	- Castor oil seeds	Kg	5%	5%
	1207.4000	- Sesamum seeds	Kg	5%	5%
	1207.5000	- Mustard seeds	Kg	5%	5%
	1207.6000	- Safflower seeds	Kg	5%	5%
		- Other:			
	1207.9100	-- Poppy seeds	Kg	5%	5%
	1207.9900	-- Other	Kg	5%	5%
12.08		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.			
	1208.1000	- Of soya beans	Kg	15%	15%
	1208.9000	- Other	Kg	15%	15%
12.09		SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.			
	1209.1000	- Seeds of forage plants :	Kg	5%	5%
		- Seeds of forage plants other than beet seed:			
	1209.2100	-- Lucerne (alfalfa) seed	Kg	5%	5%
	1209.2200	-- Clover ( <i>Trifolium spp.</i> ) seed	Kg	5%	5%
	1209.2300	-- Fescue seed	Kg	5%	5%
	1209.2400	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	Kg	5%	5%
	1209.2500	-- Rye grass ( <i>Lolium multiflorum Lam.</i> <i>Lolium perenne L.</i> ) seed	Kg	5%	5%
	1209.2600	-- Timothy grass seed	Kg	5%	5%
	1209.2900	-- Other	Kg	5%	5%

	1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	Kg	5%	5%
		- Other:			
	1209.9100	- - Vegetable seeds	Kg	5%	5%
	1209.9900	- - Other	Kg	5%	5%
<b>12.10</b>		<b>HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.</b>			
	1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	Kg	15%	15%
	1210.2000	- Hop cones ground, powdered or lupulin	Kg	15%	15%
<b>12.11</b>		<b>PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OR A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OF DRIED WHETHER OR NOT CUT, CRUSHED OR POWDERED</b>			
	1211.1000	- Licorice roots	Kg	15%	15%
	1211.2000	- Ginseng roots	Kg	15%	15%
	1211.3000	- Coca leaf	Kg	15%	15%
	1211.4000	- Poppy straw	Kg	15%	15%
	1211.9000	- Other	Kg	15%	15%
<b>12.12</b>		<b>LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND, FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>CICHORIUM INTYBUS SATIVUM</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>			
	1212.1000	- Locust beans, including locust bean seeds	Kg	15%	15%
	1212.2000	- Seaweeds and other algae	Kg	15%	15%
	1212.3000	- Apricot, peach ( including nectarines) or plum stones and kernels	Kg	15%	15%
		- Other:			
	1212.9100	- - Sugar beet	Kg	15%	15%
	1212.9900	- - Other	Kg	40%	40%
<b>12.13</b>	1213.0000	<b>CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OR PELLETS</b>	Kg	15%	15%
<b>12.14</b>		<b>SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (<i>ALFALFA</i>), CLOVER, SAINFOIN,</b>			

**FORAGE KALE, LUPINES, VETCHES AND  
SIMILAR FORAGE PRODUCTS, WHETHER  
OR NOT IN THE FORM OF PELLETS.**

1214.1000	- Lucerne ( <i>alfalfa</i> ) meal and pellets	Kg	25%	25%
1214.9000	- Other	Kg	25%	25%

**Chapter 13**

**Lac; gums, resins and other vegetable saps and extracts**

**Note.**

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight by sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycurrhizm or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (h) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils as preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (ij) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

<b>Heading</b>	<b>Commodity</b>	<b>Description of goods</b>	<b>Quantity</b>	<b>RATE OF DUTY</b>
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No.	Code		data	General	M.F.N.
13.01		<b>LAC; NATURAL GUMS, RESINS, GUM RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS).</b>			
	1301.1000	- Lac	Kg	5%	5%
	1301.2000	-GUM ARABIC	Kg	5%	5%
	1301.9000	- Other Kg	5%	5%	
13.02		<b>VEGETABLES SAPS AND EXTRACTS PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.</b>			
		<b>-Vegetable saps and extracts:</b>			
	1302.1100	-- Opium	Kg	15%	15%
	1302.1200	-- Of liquorice	Kg	15%	15%
	1302.1300	-- Of hops	Kg	15%	15%
	1302.1400	-- Of pyrethrum or of the roots of plants containing rotenone	Kg	15%	15%
	1302.1900	-- Other	Kg	15%	15%
	1302.2000	- Pectic substances, pectinates and pectates	Kg	20%	20%
		<b>- Mucilages and thickeners whether or not modified, derived from vegetable products:</b>			
	1302.3100	-- Agar-agar	Kg	15%	15%
	1302.3200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Kg	15%	15%
	1302.3900	-- Other	Kg	15%	15%

## Chapter 14

### Vegetable plaiting materials; vegetable products not elsewhere specified or included

#### Notes.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
14.01		VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLATING (FOR EXAMPLE BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW AND LIME BARK).			
	1401.1000	- Bamboos Kg	5%	5%	
	1401.2000	- Rattans	Kg	5%	5%
	1401.9000	- Other Kg	5%	5%	
14.02	1402.0000	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL.	Kg	5%	5%
14.03	1403.0000	VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE BROOMCORN, PIASSAVA, COUCH GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES.	Kg	5%	5%
14.04		VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED			
	1404.1000	- Raw vegetable materials of a kind used primarily in dyeing or tanning	Kg	5%	5%

1404.2000	- Cotton linters		Kg	5%	5%
1404.9000	- Other	Kg		5%	5%

### SECTION III

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

#### Chapter 15

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

#### Notes.

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

#### Subheading Note

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
15.01	1501.0000	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03.	Kg	5%	5%
15.02		FATS OR BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03			
	1502.0010	Tallow	Kg	5%	5%
	1502.0090	Other	Kg	5%	5%
15.03	1503.0000	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED.	Kg	5%	5%

<b>15.04</b>		<b>FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>			
	1504.1000	- Fish-liver oils and their fractions	Kg	5%	5%
	1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	Kg	5%	5%
	1504.3000	- Fats and oils and their fractions, of marine mammals	Kg	5%	5%
<b>15.05</b>	1505.0000	<b>WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).</b>	Kg	5%	5%
<b>15.06</b>	1506.0000	<b>OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>	Kg	5%	5%
<b>15.07</b>		<b>SOYA OIL AND ITS FRACTIONS WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
	1507.1000	- Crude oil, whether or not degummed	Kg	5%	5%
		- Other:			
	1507.9010	Cooking Oil Kg	40%	40%	
	1507.9090	Other	Kg	15%	15%
<b>15.08</b>		<b>GROUNDNUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>			
	1508.1000	- Crude oil	Kg	5%	5%
		- Other:			
	1508.9010	Cooking Oil Kg	40%	40%	
	1508.9090	Other	Kg	15%	15%
<b>15.09</b>		<b>OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>			
	1509.1000	- Virgin Kg	15%	15%	
		- Other:			
	1509.9010	Cooking Oil Kg	40%	40%	
	1509.9090	Other	Kg	15%	15%

<b>15.10</b>	<b>OTHER OILS AND THEIR FRACTIONS OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING No. 15.09.</b>				
1510.0010	Cooking Oil	Kg	40%	40%	
1510.0090	Other	Kg	15%	15%	
<b>15.11</b>	<b>PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>				
1511.1000	- Crude oil	Kg	5%	5%	
	- Other:				
1511.9010	Cooking Oil	Kg	40%	40%	
1511.9090	Other	Kg	15%	15%	
<b>15.12</b>	<b>SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>				
	- Sunflower seed, safflower oil and fractions thereof:				
1512.1100	-- Crude oil Kg	5%	5%		
	-- Other				
1512.1910	Cooking Oil	Kg	40%	40%	
1512.1990	Other	Kg	15%	15%	
	- Cotton seed oil and its fractions;	Kg	15%	15%	
1512.2100	-- Crude oil, whether or not gossypol has been removed	Kg	5%	5%	
	-- Other				
1512.2910	Cooking Oil Kg	40%	40%		
1512.2990	Other	Kg	15%	15%	
<b>15.13</b>	<b>COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>				
	- Coconut (copra) oil and its fractions:				
1513.1000	-- Crude oil Kg	5%	5%		



		<b>-- Other</b>			
1513.1910	Cooking Oil	Kg	40%	40%	
1513.1990	Other	Kg	15%	15%	
		<b>- Palm kernel or babassu oil and fractions thereof:</b>			
1513.2100	-- Crude oil	Kg	5%	5%	
		<b>-- Other</b>			
1513.2910	Cooking Oil	Kg	40%	40%	
1513.2990	Other	Kg	15%	15%	
<b>15.14</b>	<b>RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>				
		<b>- Low erucic acid rape or colza oil and its fractions;</b>			
1514.1100	-- Crude oil	Kg	5%	5%	
1514.1900	-- Other	Kg	5%	5%	
		<b>- Other:</b>			
1514.9100	-- Crude oil	Kg	40%	40%	
1514.9900	-- Other	Kg	15%	15%	
<b>15.15</b>	<b>OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>				
		<b>- Linseed oil and its fractions:</b>			
1515.1100	-- Crude oil	Kg	5%	5%	
1515.1900	-- Other	Kg	25%	25%	
		<b>- Maize (corn) oil and its fractions:</b>			
1515.2100	-- Crude oil	Kg	15%	15%	
		<b>-- Other</b>			
1515.2910	Cooking Oil	Kg	40%	40%	
1515.2990	Other	Kg	15%	15%	
1515.3000	- Castor oil and its fractions	Kg	15%	15%	
1515.4000	- Tung oil and its fractions	Kg	15%	15%	
		<b>- Sesame oil and its fractions</b>			
1515.5010	Cooking Oil	Kg	40%	40%	
1515.5090	Other	Kg	15%	15%	

	<b>- Other:</b>			
1515.9010	Vegetable Tallow	Kg	5%	5%
1515.9020	Cooking oil	Kg	40%	40%
1515.9090	Other	Kg	15%	15%
<b>15.16</b>	<b>ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.</b>			
1516.1000	<b>- Animal fats and oils and their fractions</b>	Kg	25%	25%
	<b>- -Vegetable fats and oils and their fractions:</b>			
1516.2010	Industrial hydrogenated palm fat	Kg	15%	15%
1516.2090	Other	Kg	40%	40%
<b>15.17</b>	<b>MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING No. 15.16</b>			
1517.1000	<b>- Margarine, excluding liquid margarine</b>	Kg	40%	40%
1517.9000	<b>- Other</b>	Kg	40%	40%
<b>15.18</b>	<b>ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>			
1518.0010	Epoxidised soya bean oil	Kg	10%	10%
1518.0090	Other	Kg	15%	15%
<b>15.19</b>	<b>(NOT USED).</b>			
<b>15.20</b>	<b>1520.0000 GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.</b>	Kg	5%	5%
<b>15.21</b>	<b>VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED.</b>			
1521.1000	<b>- Vegetable waxes</b>	Kg	5%	5%

	1521.9000	- Other	Kg	5%	5%
15.22	1522.0000	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	kg	15%	15%

#### SECTION IV

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

##### Note.

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

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

### Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

### Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
16.01	1601.0000	<b>SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.</b>	Kg	40%	40%
16.02		<b>OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.</b>			
	1602.1000	- Homogenised preparations	Kg	40%	40%
	1602.2000	- Of liver or any animal	Kg	40%	40%
		- Of poultry of heading 01.05:			
	1602.3100	- Of turkeys	Kg	40%	40%
	1602.3200	-- Of fowls of the species <i>Gallus domesticus</i>	Kg	40%	40%
	1602.3900	-- Other	Kg	40%	40%
		- Of swine:			
	1602.4100	-- Hams and cuts thereof	Kg	40%	40%
	1602.4200	-- Shoulders and cuts thereof	Kg	40%	40%
	1602.4900	-- Other including mixtures	Kg	40%	40%
	1602.5000	- Of bovine animals	Kg	40%	40%
	1602.9000	- Other, including preparations of blood of any animal	Kg	40%	40%
16.03		<b>EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES.</b>			

1603.0010	<i>Extracts Of Meat</i>	Kg	30%	30%
1603.0090	<i>Other</i>	Kg	40%	40%

**16.04**

**PREPARED OR PRESERVED FISH; CAVIAR  
AND CAVIAR SUBSTITUTES PREPARED FROM  
FISH EGGS.**

**- Fish, whole or in pieces, but not minced:**

**-- Salmon**

Of salt water:

1604.1110	<i>Potted or tinned</i>	Kg	5%	5%
1604.1190	<i>Other</i>	Kg	40%	40%

**-- Herrings**

1604.1210	<i>Potted or tinned</i>	Kg	5%	5%
1604.1290	<i>Other</i>	Kg	40%	40%

**-- Sardines, sardinella and brisling or sprats**

Of salt water:

1604.1310	<i>Potted or tinned</i>	Kg	5%	5%
1604.1390	<i>Other</i>	Kg	40%	40%

**-- Tunas, skipjack and bonito (*Sarda spp.*)**

1604.1410	<i>Potted or tinned</i>	Kg	5%	5%
1604.1490	<i>Other</i>	Kg	40%	40%

**-- Mackerel**

Of salt water:

1604.1510	<i>Potted or tinned</i>	Kg	5%	5%
1604.1590	<i>Other</i>	Kg	40%	40%

1604.1600	<b>-- Anchovies</b>	Kg	40%	40%
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**-- Other**

1604.1910	<i>Potted or tinned</i>	Kg	5%	5%
1604.1990	<i>Other</i>	Kg	40%	40%

**- Other prepared or preserved fish**

Specially prepared for infants:

1604.2011	<i>Of salt water potted or tinned</i>	Kg	5%	5%
1604.2012	<i>Of salt water, other than potted or tinned</i>	Kg	40%	40%
1604.2019	<i>Of fresh water</i>	Kg	40%	40%

Other, of salt water:

1604.2021	<i>Potted or tinned</i>	Kg	5%	5%
1604.2029	<i>Other</i>	Kg	40%	40%

1604.2090	Other	Kg	40%	40%
1604.3000	<b>- Caviar and caviar substitutes</b>	Kg	40%	40%
<b>16.05</b>	<b>CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED</b>			
	<b>- Crab</b>			
	Of salt water:			
1605.1011	<i>Potted or tinned</i>	Kg	5%	5%
1605.1019	<i>Other</i>	Kg	40%	40%
1605.1090	Of salt waterKg	40%	40%	
	<b>- Shrimps and prawns</b>			
	Of salt water:			
1605.2011	<i>Potted or tinned</i>	Kg	5%	5%
1605.2019	<i>Other</i>	Kg	40%	40%
1605.2090	Of fresh water	Kg	40%	40%
	<b>- Lobster</b>			
	Of salt water:			
1605.3011	<i>Potted or tinned</i>	Kg	5%	5%
1605.3019	<i>Other</i>	Kg	40%	40%
1605.3090	Of fresh water	Kg	40%	40%
	<b>- Other crustaceans</b>			
	Of salt water:			
1605.4011	<i>Potted or tinned</i>	Kg	5%	5%
1605.4019	<i>Other</i>	Kg	40%	40%
1605.4090	Of fresh water	Kg	40%	40%
	<b>- Other</b>			
	Of salt water:			
1605.9011	<i>Potted or tinned</i>	Kg	5%	5%
1605.9019	<i>Other</i>	Kg	40%	40%
1605.9090	Of fresh water	Kg	40%	40%

## Chapter 17

### Sugars and sugar confectionery

#### Note.

1.- This Chapter does not cover:

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

#### Subheading Note.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
17.01		<b>CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.</b>			
		- <b>Raw sugar not containing added flavouring or colouring matter:</b>			
	1701.1100	-- <b>Cane sugar</b>	Kg	25%	25%
	1701.1200	-- <b>Beet sugar</b>	Kg	25%	25%
		- <b>Other:</b>			
	1701.9100	-- <b>Containing added flavouring or colouring matter</b>	Kg	25%	25%
	1701.9900	-- <b>Other</b>	Kg	25%	25%

<b>17.02</b>	<b>OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL.</b>			
	- Lactose and lactose syrup:			
1702.1100	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, as calculated on the dry matter	Kg	25%	25%
1702.1900	- Other	Kg	25%	25%
1702.2000	- Maple sugar and maple syrup	Kg	25%	25%
1702.3000	- Glucose and glucose syrup not containing fructose or containing in the dry state less than 20% by weight of fructose	Kg	25%	25%
1702.4000	- Glucose and glucose syrup containing, in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	Kg	25%	25%
1702.5000	- Chemical pure fructose	Kg	25%	25%
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	Kg	25%	25%
1702.9000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	Kg	25%	25%
<b>17.03</b>	<b>MOLLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.</b>			
1703.1000	- Cane molasses	Kg	25%	25%
1703.9000	- Other	Kg	25%	25%
<b>17.04</b>	<b>SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.</b>			
1704.1000	- Chewing gum, whether or not sugar coated	Kg	40%	40%
1704.9000	- Other	Kg	40%	40%



## Chapter 18

### Cocoa and cocoa preparations

#### Notes.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
18.01	1801.0000	COCOA BEANS WHOLE OR BROKEN, RAW OR ROASTED.	Kg	5%	5%
18.02	1802.0000	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.	Kg	15%	15%
18.03		COCOA PASTE, WHETHER OR NOT DEFATTED.			
	1803.1000	- Not defatted	Kg	10%	10%
	1803.2000	- Wholly or partly defatted	Kg	10%	10%
18.04	1804.0000	COCOA BUTTER, FAT AND OIL.	Kg	10%	10%
18.05	1805.0000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	Kg	10%	10%
18.06		CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.			
	1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	Kg	40%	40%
	1806.2000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of content exceeding 2 kg	Kg	40%	40%
		- Other, in blocks, slabs or bars:			
	1806.3100	-- Filled	Kg	40%	40%
	1806.3200	-- Not filled	Kg	40%	40%
	1806.9000	- Other	Kg	40%	40%

## Chapter 19

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

**Notes.**

- 1.- This Chapter does not cover:
- (a) Except in the case of stuffed products of heading. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading. 23.09); or
  - (c) Medicaments or other products of Chapter 30.
- 2.- For the purposes of heading 19.01:
- (a) The term "groats" means cereal groats of chapter 11;
  - (b) The terms "flour" and "meal" mean :
    - (1) Cereal flour and meal of chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes ( heading 11.05) or of dried leguminous vegetables ( heading 11.06).
- 3.- Heading. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading. 18.06 (heading. 18.06).
- 4.- For the purposes of heading. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>19.01</b>		<b>MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADING Nos.04.01 TO04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>			
	1901.1000	<b>- Preparations for infant use, put up for retail sale</b>	Kg	25%	25%
	1901.2000	<b>- Mixes and doughs for the preparation of bakers' wares of heading. 19.05.</b>	Kg	40%	40%
		<b>- Other</b>			
	1901.9010	Food preparations of flour, meal, starch or malt extract of a kind used as infant food	Kg	25%	25%
	1901.9020	Food preparations of flour, meal, starch or malt extract, for dietetic or culinary purposes, excluding pudding and cake powders	Kg	25%	25%
	1901.9090	Other	Kg	40%	40%
<b>19.02</b>		<b>PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED.</b>			

		- Uncooked pasta, not stuffed or otherwise prepared:			
	1902.1100	-- Containing eggs	Kg	40%	40%
	1902.1900	-- Other	Kg	40%	40%
	1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	Kg	40%	40%
	1902.3000	- Other pasta	Kg	40%	40%
	1902.4000	- Couscous	Kg	40%	40%
<b>19.03</b>	1903.0000	-TAPIOCA AND SUBSTITUTES THEREOF PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR SIMILAR FORMS.	Kg	15%	15%
<b>19.04</b>		<b>PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE CORNFLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>			
	1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	Kg	40%	40%
	1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted swelled cereals	Kg	40%	40%
	1904.3000	- Bulgur wheat	Kg	40%	40%
	1904.9000	- Other	Kg	40%	40%
<b>19.05</b>		<b>BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES. WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.</b>			
	1905.1000	- Crispbread	Kg	40%	40%
	1905.2000	- Gingerbread and the like	Kg	40%	40%
		- Sweet biscuits; waffles and wafers :			
	1905.3100	-- Sweet biscuits	Kg	40%	40%
	1905.3200	-- Waffles and wafers	Kg	40%	40%
	1905.4000	- Rusks, toasted bread and similar toasted products	Kg	40%	40%

1905.9000 - Other

Kg

40%

40%

## Chapter 20

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

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) Homogenised composite food preparations of heading. 21.04.
- 2.- Headings. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading. 17.04) or chocolate confectionery (heading. 18.06).
- 3.- Headings. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8 which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading. 20.02.\
- 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

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

**Subheading Notes.**

- 1.- For the purposes of subheading. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading. 2005.10 takes precedence over all other subheadings of heading. 20.05.
- 2.- For the purposes of subheading. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading. 2007.10 takes precedence over all other subheadings of heading. 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20c if the reading is made at a different temperature.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>20.01</b>		<b>VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.</b>			
	2001.1000	- Cucumbers and gherkins	Kg	40%	40%
	2001.9000	- Other Kg	40%	40%	
<b>20.02</b>		<b>TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.</b>			
	2002.1000	- Tomatoes, whole or in pieces	Kg	40%	40%
	2002.9000	- Other	Kg 40%	40%	
<b>20.03</b>		<b>MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.</b>			
	2003.1000	- Mushrooms of the genus <i>Agricus</i>	Kg	40%	40%
	2003.2000	- Truffles	Kg 40%	40%	
	2003.9000	- Other	Kg 40%	40%	
<b>20.04</b>		<b>OTHER VEGETABLES PREPARED OR PRESERVED</b>			

		<b>OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.</b>			
	2004.1000	- Potatoes Kg	40%	40%	
	2004.9000	- Other vegetables and mixtures of vegetables	Kg	40%	40%
<b>20.05</b>		<b>OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING. 20.06.</b>			
	2005.1000	- Homogenised vegetables	Kg	40%	40%
	2005.2000	- Potatoes Kg	40%	40%	
	2005.4000	- Peas ( <i>Pisum sativum</i> )	Kg	40%	40%
		- Beans ( <i>Vigna spp., Phaseolus spp.</i> ):			
	2005.5100	- - Beans shelled	Kg	40%	40%
	2005.5900	- - Other	Kg	40%	40%
	2005.6000	- Asparagus	Kg	40%	40%
	2005.7000	- Olives	Kg	40%	40%
	2005.8000	- Sweet corn ( <i>Zea mays var. saccharata</i> )	Kg	40%	40%
	2005.9000	- Other vegetables and mixtures of vegetables	Kg	40%	40%
<b>20.06</b>	2006.0000	<b>VEGETABLES, FRUIT, NUTS, FRUIT PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED).</b>	Kg	40%	40%
<b>20.07</b>		<b>JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>			
	2007.1000	- Homogenised preparations	Kg	40%	40%
		- Other			
	2007.9100	- - Citrus fruit	Kg	40%	40%
<b>20.08</b>	2007.9900	- - Other	Kg	40%	40%
		<b>FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>			
		- Nuts, ground-nuts and other seeds whether or not mixed together:			
	2008.1100	- - Ground nuts	Kg	40%	40%
	2008.1900	- - Other, including mixtures	Kg	40%	40%
	2008.2000	- Pineapples	Kg	30%	30%

2008.3000	- Citrus fruit		Kg	30%	30%
2008.4000	- Pears	Kg		30%	30%
2008.5000	- Apricots		Kg	30%	30%
2008.6000	- Cherries	Kg	30%	30%	
2008.7000	- Peaches, including nectarines	Kg	30%	30%	
2008.8000	- Strawberries		Kg	40%	40%
	- Other, including mixtures other than those of subheading. 2008.19:				
2008.9100	- - Palm hearts		Kg	30%	30%
2008.9200	- - Mixtures	Kg		30%	30%
2008.9900	- - Other		Kg	30%	30%

20.09

**FRUIT JUICES ( INCLUDING GRAPE MUST) AND VEGETABLE JUICES UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.**

**- Orange juice:**

2009.1100	- - Frozen		Kg	40%+	40%+	\$10/L	\$10/L
2009.1200	- - Not frozen, of a Brix value not exceeding 20		Kg	40%+	40%+	\$10/L	\$10/L
2009.1900	- - Other		Kg	40%+	40%+	\$10/L	\$10/L

**- Grapefruit juices:**

2009.2100	- - of a Brix value not exceeding 20		Kg	40%+	40%+	\$10/L	\$10/L
2009.2900	- -other		Kg	40%+	40%+	\$10/L	\$10/L

**- Juice of any other single citrus fruit:**

2009.3100	- -Of a Brix value not exceeding 20		Kg	40%+	40%+	\$10/L	\$10/L
2009.3900	- -Other		Kg	40%+	40%+	\$10/L	\$10/L

**- Pineapple juice:**

2009.4100	- -Of a Brix value not exceeding 20		Kg	40%+	40%+	\$10/L	\$10/L
2009.4900	- -Other		Kg	40%+	40%+	\$10/L	\$10/L

2009.5000- <b>Tomato juice</b> :	Kg	40%+	40%+	\$10/L	\$10/L
<b>- Grape juice (including grape must):</b>					
2009.6100 - <b>-Of a Brix value not exceeding 30</b>	Kg	40%+	40%+	\$10/L	\$10/L
2009.6900 - <b>-Other</b>	Kg	40%+	40%+	\$10/L	\$10/L
<b>- Apple juice:</b>					
2009.7100 - <b>-Of a Brix value not exceeding 20</b>	Kg	40%+	40%+	\$10/L	\$10/L
2009.7900 - <b>-Other</b>	Kg	40%+	40%+	\$10/L	\$10/L
2009.8000 - <b>Juice of any other single fruit or vegetable</b>	Kg	40%+	40%+	\$10/L	\$10/L
2009.9000- <b>Mixture of Juices</b>	Kg	40%+	40%+	\$10/L	\$10/L



## Chapter 21

### Miscellaneous edible preparations

#### Notes.

1. - This Chapter does not cover:
  - (a) Mixed vegetables of heading. 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading. 09.01);
  - (c) Flavoured tea (heading. 09.02);
  - (d) Spices or other products of headings. 09.04 to 09.10;
  - (e) Food preparations, other than the products described in heading. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Yeast put up as a medicament or other products of heading. 30.03 or 30.04; or
  - (g) Prepared enzymes of heading. 35.07.
- 2.- Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading. 21.01.
- 3.- For the purposes of heading. 21.04, the expression, "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservations or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
21.01		<b>EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.</b>			
		<b>- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</b>			
	2101.1100	<b>-- Extracts, essences and concentrates</b>	Kg	40%	40%
	2101.1200	<b>-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee</b>	Kg	40%	40%
	2101.2000	<b>- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate</b>	Kg	40%	40%
	2101.3000	<b>- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</b>	Kg	40%	40%

<b>21.02</b>	<b>YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING. 30.02); PREPARED BAKING POWDERS.</b>				
2102.1000	- Active yeasts	Kg	25%	25%	
2102.2000	- Inactive yeasts; other single cell micro-organisms, dead	Kg	25%	25%	
2102.3000	- Prepared baking powders	Kg	25%	25%	
<b>21.03</b>	<b>SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.</b>				
2103.1000	- Soya Sauce	Kg	40%	40%	
2103.2000	- Tomato ketchup and other tomato sauces	Kg	40%	40%	
2103.3000	- Mustard flour and meal and prepared mustard	Kg	40%	40%	
2103.9000	- Other	Kg	40%	40%	
<b>21.04</b>	<b>SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS.</b>				
2104.1000	- Soups and broths and preparations therefor	Kg	40%	40%	
2104.2000	- Homogenised composite food preparations	Kg	40%	40%	
<b>21.05</b>	2105.0000	<b>ICE CREAM AND OTHER EDIBLE ICE WHETHER OR NOT CONTAINING COCOA.</b>	Kg	40%	40%
<b>21.06</b>	<b>FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>				
2106.1000	- Protein concentrates and textured protein substances	Kg	15%	15%	
2106.9011	- Opaque beer powder	Kg	10%	10%	
2106.9099- Other		Kg	10%	10%	

## Chapter 22

### Beverages, spirits and vinegar

#### Notes.

1.- This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading. 21.03);
  - (b) Sea water (heading. 25.01);
  - (c) Distilled or conductivity water or water of similar purity (heading. 28.51);
  - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading. 29.15);
  - (e) Medicaments of heading. 30.03 or 30.04; or
  - (f) Perfumery or toilet preparations (Chapter 33).
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
- 3.- For the purposes of heading. 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings. 22.03 to 22.06 or heading. 22.08 as appropriate.

**Subheading.**

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

**Complementary Note.**

- 1.- For the purposes of Commodity Code 2207.2010 “coloured methylated spirits” means unsweetened and unflavoured spirits methylated by such means as may be prescribed by regulation for the preparation of coloured methylated spirits produced within Zimbabwe to every m<sup>3</sup> of which has been added 3,75 litres of mineral naphtha (petroleum oil) and not less than 1,5 g of powdered methyl violet dye.
- 2.- In this Chapter, the term “opaque beer” shall be taken to mean any potable opaque liquid containing more than 1,7% of absolute alcohol which is derived from the fermentation of a mash of cereal, grain or vegetables or grain or vegetable products, with or without additives; and which contains per 100 millilitres, not less than 2 g of the water-insoluble mash, or the water-insoluble residue of the mash, from which it is derived.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
22.01		<b>WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW.</b>			
		<b>- Mineral waters and aerated waters</b>			
		Aerated waters:			
	2201.1011	<i>In closed bottles or</i>			

	<i>other containers, ready for drinking</i>		1. Kg	60%	60%
		2. L	+Excise	+ Excise	
2201.1019	<i>Other</i>	1. Kg	85%	85%	
		2. L			
2201.1090	<i>Other</i>	1. Kg	85%	85%	
		2. L			
2201.9000	<b>- Other</b>	1. Kg	85%	85%	
		2. L			
<b>22.02</b>	<b>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.</b>				
	<b>- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured</b>				
2202.1010	Flavoured aerated waters		1. Kg	60%	60%
			2. L	+Excise	+Excise
2202.1090	<i>Other</i>		1. Kg	85%	85%
			2. L		
2202.9000	<b>- Other</b>		1. Kg	85%	85%
		2. L			
<b>22.03</b>	<b>BEER MADE FROM MALT.</b>				
	Opaque beer:				
2203.0011	<i>Containing not less than 2 g (dry weight) of the water-insoluble mash or water- is derived per 100 ml</i>		1. Kg	\$0,25/L	\$0,25/L
			2. L		
2203.0019	<i>Other</i>		1. Kg	\$0,35/L	\$0,35/L
			2. L		
2203.0090	<i>Other</i>		1. Kg	100%	100%
			2. L	+Excise	+Excise
<b>22.04</b>	<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING. 20.09.</b>				
	<b>- Sparkling wine</b>				
	Of an alcoholic strength by volume exceeding 14% v/KGol:				
2204.1011	<i>Wholly produced in Zimbabwe</i>		1. Kg	Excise	Excise
			2. L		
2204.1019	<i>Other</i>		1. Kg	95%	95%
			2. L		
	Of an alcoholic strength by volume not exceeding 14% vol:				
2204.1091	<i>Wholly produced in Zimbabwe</i>		1. Kg	Excise	Excise
			2. L		
2204.1099	<i>Other</i>		1. Kg	75%	75%
			2. L		

**- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:**

**-- In containers holding 2 L or less**

	Of an alcoholic strength by volume exceeding 14% vol:			
2204.2111	<i>Wine wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2112	<i>Other wine</i>	1. Kg 2. L	75%	75%
2204.2113	<i>Grape must wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2119	<i>Other</i>	1. Kg 2. L	95%	95%

	Of an alcoholic strength by volume not exceeding 14% vol:			
2204.2191	<i>Wine wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2192	<i>Other wine</i>	1. Kg 2. L	95%	95%
2204.2193	<i>Grape must wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2199	<i>Other</i>	1. Kg 2. L	95%	95%

**-- Other**

	Of an alcoholic strength by volume exceeding 14% vol:			
2204.2911	<i>Wine wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2912	<i>Other wine</i>	1. Kg 2. L	75%	75%
2204.2913	<i>Grape must wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2919	<i>Other</i>	1. Kg 2. L	95%	95%

	Of an alcoholic strength by volume not exceeding 14% vol:			
2204.2991	<i>Wine wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2992	<i>Other wine</i>	1. Kg 2. L	95%	95%
2204.2993	<i>Grape must wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2204.2999	<i>Other</i>	1. Kg 2. L	95%	95%

2204.3000	- Other grape must	1. Kg 2. L	95%	95%
<b>22.05</b>	<b>VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.</b>			
	- In containers holding 2 L or less			
	Of an alcoholic strength by volume exceeding 14% by vol:			
2205.1011	<i>Wine wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2205.1019	<i>Other</i>	1. Kg 2. L	75%	75%
	Of an alcoholic strength by volume not exceeding 14% vol:			
2205.1091	<i>Wine wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2205.1099	<i>Other</i>	1. Kg 2. L	95%	95%
	- Other			
	Of an alcoholic strength by volume exceeding 14% by vol:			
2205.9011	<i>Wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2205.9019	<i>Other</i>	1. Kg 2. L	75%	75%
	Of an alcoholic strength by volume not exceeding 14% vol:			
2205.9091	<i>Wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2205.9099	<i>Other</i>	1. Kg 2. L	95%	95%
<b>22.06</b>	<b>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.</b>			
2206.0010	Cider	1. Kg 2. L	95%	95%
2206.0020	Perry	1. Kg 2. L	95%	95%
2206.0030	Mead	1. Kg 2. L	95%	95%
	Opaque beer:			

2206.0041	<i>Containing not less than 2 g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100 ml</i>	1. Kg 2. L	Excise	Excise
2206.0049	<i>Other</i>	1. Kg 2. L	\$1,00/L	\$1,00/L
Sparkling wine:				
2206.0051	<i>Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2206.0052	<i>Of an alcoholic strength by volume exceeding 14% vol</i>	1. Kg 2. L	95%	95%
2206.0053	<i>Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2206.0059	<i>Other</i>	1. Kg 2. L	95%	95%
Banana and papaya wine:				
2206.0061	<i>Of an alcoholic strength by volume exceeding 14% vol</i>	1. Kg 2. L	95%	95%
2206.0069	<i>Other</i>	1. Kg 2. L	95%	95%
Other wine:				
2206.0071	<i>Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2206.0072	<i>Of an alcoholic strength by volume exceeding 14% vol</i>	1. Kg 2. L	75%	75%
2206.0073	<i>Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe</i>	1. Kg 2. L	Excise	Excise
2206.0079	<i>Other</i>	1. Kg 2. L	95%	95%
2206.0090	<i>Other</i>	1. Kg 2. L	95%	95%

**22.07**

**UNDERNATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.**

2207.1000	<b>- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher</b>	1. Kg 2. L 3. LAA	\$30,25/ LAA	\$30,25/ LAA
<b>- Ethyl alcohol and other spirits, denatured, of any strength</b>				
<b>Coloured methylated spirits:</b>				
2207.2011	<i>For medicinal use</i>	1. Kg 2. L 3. LAA	\$0,05/ LAA	\$0,05/ LAA

2207.2019	<i>Other</i>	1. Kg 2. L 3. LAA	\$0,05/ LAA	\$0,05/ LAA
2207.2020	Denatured by the addition of not less than 1% of benzole	1. Kg 2. L 3. LAA	\$30,25/ LAA	\$30,25/ LAA
	Other:			
2207.2091	<i>For medicinal use</i>	1. Kg 2. L 3. LAA	\$0,05/ LAA	\$0,05/ LAA
2207.2099	<i>Other</i>	1. Kg 2. L 3. LAA	\$30,25/ LAA	\$30,25/ LAA

**22.08**

**UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.**

**- Spirits obtained by distilling grape wine or grape marc**

Brandy:

2208.2011	<i>Containing not more than 33 1/3% of imported spirit</i>	1. Kg 2. L 3. LAA	Excise	Excise
2208.2019	<i>Other</i>	1. Kg 2. L 3. LAA	\$80,88/L or \$187,50/ LAA	\$80,88/L or \$187,50/ LAA
2208.2090	<i>Other</i>	1. Kg 2. L 3. LAA	\$80,88/L or \$187,50/ LAA	\$80,88/L or \$187,50/ LAA

**- Whiskies**

2208.3010	Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
2208.3090	<i>Other</i>	1. Kg 2. L 3. LAA	\$80,88/L or \$187,50/ LAA	\$80,88/L or \$187,50/ LAA

**- Rum and tafia**

Rum:

2208.4011	<i>Containing not more than 40% of imported spirit</i>	1. Kg 2. L 3. LAA	Excise	Excise
2208.4019	<i>Other</i>	1. Kg 2. L 3. LAA	\$78,76/L or \$182,80/ LAA	\$78,76/L or \$182,80/ LAA



2208.4090	Tafia	1. Kg 2. L 3. LAA	\$78,76/L or \$182,80/ LAALAA	\$78,76/L or \$182,80/ LAALAA
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**- Gin and Geneva**

Gin:

2208.5011	<i>Wholly distilled in Zimbabwe</i>	1. Kg 2. L 3. LAA	Excise	Excise
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2208.5019	<i>Other</i>	1. Kg 2. L 3. LAA	\$80,88/L or \$182,80/ LAALAA	\$80,88/L or \$182,80/ LAALAA
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2208.5090	Geneva	1. Kg 2. L 3. LAA	\$80,88/L or \$187,50/ LAALAA	\$80,88/L or \$187,50/ LAALAA
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**- Vodka**

2208.6010	<i>Wholly distilled in Zimbabwe</i>	1. Kg 2. L 3. LAA	Excise	Excise
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2208.6090	<i>Other</i>	1. Kg 2. L 3. LAA	\$80,88/L or \$187,50/ LAALAA	\$80,88/L or \$187,50/ LAALAA
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**- Liqueurs and cordials**

2208.7010	Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
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2208.7090	<i>Other</i>	1. Kg 2. L 3. LAA	\$80,88/L or \$187,50/ LAALAA	\$80,88/L or \$187,50/ LAALAA
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**- Other**

Bitters:

2208.9021	<i>Wholly produced in Zimbabwe</i>	1. Kg 2. L 3. LAA	Excise	Excise
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2208.9029	<i>Other</i>	1. Kg 2. L 3. LAA	\$78,76/L or \$182,80/ LAALAA	\$78,76/L or \$182,80/ LAALAA
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Other:

	2208.9091	<i>Wholly distilled in Zimbabwe</i>	1. Kg 2. L 3. LAA	Excise	Excise
	2208.9099	<i>Other</i>	1. Kg 2. L 3. LAA	\$78,76/L or \$182,80/ LAALAA	\$78,76/L \$182,80/
<b>22.09</b>	2209.0000	<b>VINIGER AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID.</b>	Kg	30%	30%

## Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

**Subheading Note**

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>23.01</b>		<b>FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.</b>			
	2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves.	Kg	15%	15%
	2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Kg	15%	15%
<b>23.02</b>		<b>BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS; DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS.</b>			
	2302.1000	- Of maize (corn)	Kg	15%	15%
	2302.2000	- Of rice	Kg	15%	15%
	2302.3000	- Of wheat	Kg	15%	15%
	2302.4000	- Of other cereals	Kg	15%	15%
	2302.5000	- Of leguminous plants	Kg	15%	15%
<b>23.03</b>		<b>RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.</b>			
	2303.1000	- Residues of starch manufacture and similar residues	Kg	15%	15%
	2303.2000	- Beetpulp, bagasse and other waste of sugar manufacture	Kg	15%	15%
	2303.3000	- Brewing or distilling dregs or waste	Kg	15%	15%
<b>23.04</b>	2304.0000	<b>OILCAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA BEAN OIL.</b>	Kg	15%	15%
<b>23.05</b>	2305.0000	<b>OILCAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND NUT OIL.</b>	Kg	15%	15%

**23.06 OILCAKE AND OTHER SOLID RESIDUES,  
WHETHER OR NOT GROUND OR IN THE FORM  
OF PELLETS, RESULTING FROM THE EXTRACTION  
OF VEGETABLE FAT OR OILS, OTHER THAN  
THOSE OF HEADING. 23.04 OR 23.05.**

	2306.1000	- Of cotton seeds	Kg	15%	15%
	2306.2000	- Of linseed	Kg	15%	15%
	2306.3000	- Of sunflower seeds	Kg	15%	15%
		- Of rape or colza seeds			
	2306.4100	-- Of low erucic acid rape or colza seeds	Kg	15%	15%
	2306.4900	-- Other	Kg	15%	15%
	2306.5000	- Of coconut or copra	Kg	15%	15%
	2306.6000	- Of palm nuts or kernels	Kg	15%	15%
	2306.7000	- Of maize (corn) germ	Kg	15%	15%
	2306.9000	-Other	Kg	15%	15%
<b>23.07</b>	2307.0000	<b>WINE LEES; ARGOL.</b>	Kg	25%	25%
<b>23.08</b>		<b>VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY- PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>	KG	25%	25%
23.09		<b>PREPARATIONS OF A KIND USED in ANIMAL FEEDING.</b>			
	2309.1000	- Dog or cat food put up for retail sale	Kg	40%	40%
		- Other			
	2309.9010	Of a type used primarily for the feeding of dogs, cats, cage birds or aquarial fish	Kg	40%	40%
	2309.9020	Vitamins additives or substances specially prepared for use in the manufacture of stockfeeds, excluding pure substances of chapter 29.	Kg	5%	5%
	2309.9090	Other	Kg	40%	40%

**Chapter 24**

**Tobacco and manufactured tobacco substitutes**

**Note.**

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

Heading No.Code	Commodity	Description of goods data	Quantity General	RATE OF DUTY	
				M.F.N.	
<b>24.01</b>		<b>UNMANUFACTURED TOBACCO; TOBACCO REFUSE.</b>			
		- Tobacco, not stemmed/stripped			
	2401.1010	Flue cured, of the virginia type	Kg	10%	10%

2401.1020	Burley	Kg	10%	10%
2401.1030	Dark fired	Kg	10%	10%
2401.1040	Oriental	Kg	10%	10%
2401.1050	Sun cured	Kg	10%	10%
2401.1090	Other	Kg	10%	10%
<b>- Tobacco, partly or wholly stemmed/stripped</b>				
2401.2010	Flue cured, of the virginia type	Kg	100%	100%
2401.2020	Burley	Kg	100%	100%
2401.2030	Dark fired	Kg	100%	100%
2401.2040	Oriental	Kg	100%	100%
2401.2050	Sun cured	Kg	100%	100%
2401.2090	Other	Kg	100%	100%
<b>- Tobacco refuse</b>				
2401.3010	In immediate packings of a content not exceeding 2 kg	Kg	100%	100%
2401.3090	Other	Kg	100%	100%

**24.02**

**CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.**

2402.1000	<b>- Cigars, cheroots and cigarillos containing tobacco</b>	Kg	100% +Excise	100% +Excise
<b>- Cigarettes containing tobacco</b>				
2402.2010	Weighing not more than 910g per thousand	Kg	100% +Excise	100% +Excise
2402.2020	Weighing more than 910g and not more than 1000g per thousand	Kg	100% +Excise	100% +Excise
2402.2030	Weighing more than 1000g and more than 1135g per thousand	Kg	100% +Excise	100% +Excise
2402.2040	Weighing more than 1135g and not	Kg	100%	100%

		more than 1225g per thousand		+Excise	+Excise
2402.2090	Other		Kg	100% +Excise	100% +Excise
	<b>- Other</b>				
2402.9010	Cigars, cheroots and cigarillos, not containing tobacco		Kg	100%	100%
2402.9020	Cigarettes not containing tobacco		Kg	100%	100%
<b>24.03</b>	<b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.</b>				
	<b>- Smoking tobacco, whether or not containing tobacco substitutes in any proportion</b>				
2403.1010	Cigarette tobacco		Kg	100%	100%
2403.1020	Pipe tobacco		Kg	100%	100%
2403.1090	Other		Kg	80%	80%
	<b>- Other:</b>				
	<b>-- "Homogenised" or "reconstituted" tobacco</b>				
2403.9110	Homogenised tobacco strip suitable for use as wrappers in the manufacture of cigars		Kg	80%	80%
2403.9190	Other		Kg	80%	80%
	<b>-- Other</b>				
2403.9910	Cigarette tobacco substitutes		Kg	80%	80%
2403.9920	Snuff		Kg	80%	80%
2403.9930	Tobacco extracts and essences		Kg	80%	80%
2403.9990	Other		Kg	80%	80%

## MINERAL PRODUCTS

### Chapter 25

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

##### Notes.

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

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

- 2.- This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading. 28.02);
  - (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading. 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Setts, curbstones or flagstones (heading. 68.01); mosaic cubes or the like (heading. 68.02), roofing, facing or damp course slates (heading. 68.03);
  - (f) Precious or semi-precious stones (heading. 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading. 38.24; optical elements of sodium chloride or of magnesium oxide (heading. 90.01);
  - (h) Billiard chinks (heading. 95.04); or
  - (i) Writing or drawing chinks or tailor's chinks (heading. 96.09)
3. - Any products classifiable in heading. 25.17 and any other heading of the Chapter are to be classified in heading. 25.17.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY		
				General	M.F.N.	
<b>25.01</b>		<b>SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER.</b>				
		<b>Table salt and coarse salt</b>				
	2501.0010	In immediate packings of a content of less than 5 kg	Kg	15%	15%	
	2501.0090	Other	Kg	5%	5%	
<b>25.02</b>	2502.0000	<b>UNROASTED IRON PYRITES.</b>	1. Kg 2. t	15%	15%	
<b>25.03</b>	2503.0000	<b>SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR.</b>	1. Kg 2. t	5%	5%	
<b>25.04</b>		<b>NATURAL GRAPHITE.</b>				
	2504.1000	- In powder or in flakes	1. Kg 2. t	5%	5%	
	2504.9000	- Other	1. Kg 2. t	5%	5%	
<b>25.05</b>		<b>NATURAL SAND OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL BEARING SANDS OF CHAPTER 26.</b>				
	2505.1000	- Silica sands and quartz sands	1. Kg 2. t	5%	5%	
	2505.9000	- Other	1. Kg 2. t	5%	5%	
<b>25.06</b>		<b>QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.</b>				



	2506.1000	- Quartz	1. Kg 2. t	5%	5%
		- Quartzite:			
	2506.2100	-- Crude or roughly trimmed	1. Kg 2. t	5%	5%
	2506.2900	-- Other	1. Kg 2. t	5%	5%
25.07	2507.0000	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	1. Kg 2. t	5%	5%
25.08		OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTE OR DINAS EARTHS.			
	2508.1000	- Bentonite	1. Kg 2. t	5%	5%
	2508.2000	- Decolourising earths and fuller's earth	1. Kg 2. t	5%	5%
	2508.3000	- Fire clay	1. Kg 2. t	5%	5%
	2508.4000	- Other clays	1. Kg 2. t	5%	5%
	2508.5000	- Andalusite kyanite and sillimanite	1. Kg 2. t	5%	5%
	2508.6000	- Mullite	1. Kg 2. t	5%	5%
	2508.7000	- Chamotte or dinas earths	1. Kg 2. t	5%	5%
25.09	2509.0000	Chalk.	Kg	5%	5%
25.10		NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK.			
	2510.1000	- Unground	1. Kg 2. t	15%	15%
	2510.2000	- Ground	1. Kg 2. t	15%	15%
25.11		NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING. 28.16.			
	2511.1000	- Natural barium sulphate (barytes)	Kg	5%	5%
	2511.2000	- Natural barium carbonate (witherite)	Kg	5%	5%
25.12	2512.0000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER	Kg	5%	5%

OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS.

<b>25.13</b>	<b>PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT TREATED.</b>				
	- Pumice stone:				
	2513.1100	-- Crude or in irregular pieces, including crushed pumice ("bimskies")	Kg	5%	5%
	2513.1900	-- Other	Kg	5%	5%
	2513.2000	- Emery, natural corundum, natural garnet and other natural abrasives	Kg	5%	5%
<b>25.14</b>	2514.0000	<b>SLATE WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT BY SAWING OR OTHERWISE (INCLUDING SQUARE) SHAPE.</b>	1. Kg 2. t	15%	15%
<b>25.15</b>	<b>MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.</b>				
	- Marble and travertine:				
	2515.1100	-- Crude or roughly trimmed	1. Kg 2. t	15%	15%
	2515.1200	-- Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	1. Kg 2. t	15%	15%
	2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	1. Kg 2. t	15%	15%
<b>25.16</b>	<b>GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.</b>				
	- Granite:				
	2516.1100	-- Crude or roughly trimmed	1. Kg 2. t	15%	15%
	2516.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	1. Kg 2. t	15%	15%
	- Sandstone				
	2516.2100	-- Crude or roughly trimmed	1. Kg 2. t	15%	15%

2516.2200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	1.Kg 2. t	15%	15%
2516.9000	- Other monumental or building stone	1. Kg 2. t	15%	15%
<b>25.17</b>	<b>PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, OR FOR ROAD MATALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING. 25.15 OR 25.16 WHETHER OR NOT HEAT TREATED.</b>			
2517.1000	- Pebbles, gravel broken or crushed stone, of a kind commonly used for concrete aggregates, for road matalling or for railway or other ballast, shingle and flint, whether or not heat treated	1. Kg 2. t	5%	5%
2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading. 2517.10	1. Kg 2. t	5%	5%
2517.3000	- Tarred macadam	1. Kg 2. t	5%	5%
	- Granules, chippings and powder of stones of heading. 25.15 or 25.16, whether or not heat treated			
2517.4100	-- Of marble	1. Kg 2. t	5%	5%
2517.4900	-- Other	1. Kg 2. t	5%	5%
<b>25.18</b>	<b>DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX.</b>			
2518.1000	- Dolomite not calcined or sintered	1. Kg 2. t	5%	5%
2518.2000	- Calcined or sintered dolomite	1. Kg 2. t	5%	5%
2518.3000	- Dolomite ramming mix	1. Kg 2. t	5%	5%
<b>25.19</b>	<b>NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.</b>			

	2519.1000	- Natural magnesium carbonate (magnesite)	1. Kg 2. t	5%	5%
	2519.9000	- Other	1. Kg 2. t	5%	5%
<b>25.20</b>		<b>GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.</b>			
	2520.1000	- Gypsum; anhydrite	1. Kg 2. t	5%	5%
	2520.2000	- Plasters	1. Kg 2. t	5%	5%
<b>25.21</b>	2521.0000	<b>LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT.</b>	1. Kg 2. t	5%	5%
<b>25.22</b>		<b>QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF Heading. 28.25.</b>			
	2522.1000	- Quicklime	1. Kg 2. t	5%	5%
	2522.2000	- Slaked lime	1. Kg 2. t	25%	25%
	2522.3000	- Hydraulic lime	1. Kg 2. t	25%	25%
<b>25.23</b>		<b>PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPER SULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS.</b>			
	2523.1000	- Cement clinkers	1. Kg 2. t	15%	15%
		- Portland cement:			
	2523.2100	- - White cement, whether or not artificially colored	1. Kg 2. t	20%	20%
	2523.2900	- - Other	1. Kg 2. t	20%	20%
	2523.3000	- Aluminous cement	1. Kg 2. t	25%	25%
	2523.9000	- Other hydraulic cements	1. Kg 2. t	25%	25%
<b>25.24</b>	2524.0000	<b>ASBESTOS.</b>	1. Kg 2. t	15%	15%
<b>25.25</b>		<b>MICA, INCLUDING SPLITTINGS; MICA WASTE.</b>			

2525.1000	- Crude mica and mica rifted into sheets or splittings	2. t	1. Kg	5%	5%
2525.2000	- Mica powder	2. t	1. Kg	5%	5%
2525.3000	- Mica waste	2. t	1. Kg	5%	5%
<b>25.26</b>	<b>NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC.</b>				
2526.1000	- Not crushed, not powdered		Kg	5%	5%
2526.2000	- Crushed or powdered		Kg	10%	10%
<b>25.28</b>	<b>NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF <math>H_3BO_3</math> CALCULATED ON THE DRY WEIGHT.</b>				
2528.1000	- Natural sodium borates and concentrates thereof (whether or not calcined)		Kg	5%	5%
2528.9000	- Other	Kg	5%	5%	
<b>25.29</b>	<b>FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLOURSPAR.</b>				
2529.1000	- Felspar		Kg	5%	5%
	- Fluorspar:				
2529.2100	- - Containing by weight 97% or less of calcium fluoride		Kg	5%	5%
2529.2200	- - Containing by weight more than 97% of calcium fluoride	2. t	1. Kg	5%	5%
2529.3000	- Leucite; nepheline and nepheline syenite		Kg	5%	5%
<b>25.30</b>	<b>MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>				
2530.1000	- Vermiculite, perlite and chlorites unexpanded	2. t	1. Kg	5%	5%
2530.2000	- Kieserite, epsomite (natural magnesium sulphates)		1. Kg 2. t	5%	5%
2530.9000	- Other	1. Kg 2. t	5%	5%	

## **Chapter 26**

### **Ores, slag and ash**

#### **Notes.**

- 1.- This Chapter does not cover:
  - (a) Slag or similar industrial waste prepared as macadam (heading. 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading. 25.19)
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10) ;
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool or similar mineral wools (heading. 68.06);
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal compounds, of a kind used principally for the recovery of precious metal (heading. 71.12); "or";
  - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of headings. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading. 28.44 or of the metals of Section XIV or XV, even if

they are intended for non-metallurgical purposes. Headings. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

- 3.- Heading 26.20 applies only to:
- Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading Notes.**

- For the purposes of subheading 2620.21, “ leaded gasoline sludges and leaded anti – knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti – knock compounds ( for example tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in the subheading 2620.60).

Heading No.Code	Commodity	Description of goods data	Quantity General	RATE OF DUTY	
				M.F.N.	
<b>26.01</b>		<b>IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES</b>			
		<b>- Iron ores and concentrates, other than roasted iron pyrites:</b>			
	2601.1100	-- Non-agglomerated	1. Kg 2. t	5%	5%
	2601.1200	-- Agglomerated	1. Kg 2. t	5%	5%
	2601.2000	- Roasted iron pyrites	1. Kg 2. t	5%	5%
<b>26.02</b>	2602.0000	<b>MANGANESSE ORES AND CONCENTRATES INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT.</b>	1. Kg 2. t	5%	5%
<b>26.03</b>	2603.0000	<b>COPPER ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
<b>26.04</b>	2604.0000	<b>NICKEL ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
<b>26.05</b>	2605.0000	<b>COBALT ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
<b>26.06</b>	2606.0000	<b>ALUMINIUM ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
<b>26.07</b>	2607.0000	<b>LEAD ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
<b>26.08</b>	2608.0000	<b>ZINC ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
<b>26.09</b>	2609.0000	<b>TIN ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%

26.10	2610.0000	<b>CHROMIUM ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
26.11	2611.0000	<b>TUNGSTEN ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
26.12		<b>URANIUM OR THORIUM ORES AND CONCENTRATES.</b>			
	2612.1000	- Uranium ores and concentrates	1. Kg 2. t	5%	5%
	2612.2000	- Thorium ores and concentrates	1. Kg 2. t	5%	5%
26.13		<b>MOLYBDENUM ORES AND CONCENTRATES.</b>			
	2613.1000	- Roasted	1. Kg 2. t	5%	5%
	2613.9000	- Other	1. Kg 2. t	5%	5%
26.14	2614.0000	<b>TITANIUM ORES AND CONCENTRATES.</b>	1. Kg 2. t	5%	5%
26.15		<b>NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.</b>			
	2615.1000	- Zirconium ores and concentrates	1. Kg 2. t	5%	5%
	2615.9000	- Other	1. Kg 2. t	5%	5%
26.16		<b>PRECIOUS METAL ORES AND CONCENTRATES.</b>			
	2616.1000	- Silver ores and concentrates	1. Kg 2. t	5%	5%
	2616.9000	- Other	1. Kg 2. t	5%	5%
26.17		<b>OTHER ORES AND CONCENTRATES.</b>			
	2617.1000	- Antimony ores and concentrates	1. Kg 2. t	5%	5%
	2617.9000	- Other	1. Kg 2. t	5%	5%
26.18	2618.0000	<b>GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL.</b>	1. Kg 2. t	5%	5%
26.19	2619.0000	<b>SLAG DROSS (OTHER THAN GRANULATED SLAG) SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON AND STEEL</b>	1. Kg 2. t	5%	5%
26.20		<b>ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS.</b>			



			- Containing mainly zinc:				
2620.1100	--	Hard zinc spelter	1. Kg	5%	5%		
			2. t				
2620.1900	--	Other	1. Kg	5%	5%		
			2. t				
						2620.2100	
- -	Leaded gasoline sludges and	- Containing mainly lead; leaded anti-knock compound sludges	1. Kg	5%	5%		
			2. t				
2620.2900	--	Other	1. Kg	5%	5%		
			2. t				
2620.3000	-	Containing mainly copper	1. Kg	5%	5%		
			2. t				
2620.4000	-	Containing mainly aluminium	1. Kg	5%	5%		
			2. t				
2620.6000	-	Containing arsenic, mercury,thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	1. Kg	5%	5%		
			2. t				
		- Other:					
2620.9100	--	Containing antimony, beryllium,cadmium, chromium or their mixtures	1. Kg	5%	5%		
			2. t				
2620.9900	--	Other	1. Kg	5%	5%		
			2. t				
26.21		OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.					
2621.1000	-	Ash and residues from incineration of municipal waste	1. Kg	5%	5%		
			2. t				
2621.9000	-	Other	1. Kg	5%	5%		
			2. t				

## Chapter 27

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

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading. 27.11;
  - (b) Medicaments of heading. 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading. 33.01, 33.02 or 38.05.
- 2.- References in heading. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300<sup>o</sup>C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- 3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :
  - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) Sludge oils from storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### Subheading Notes.

- 1.- For the purposes of subheading. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter, free basis) not exceeding 14%.
- 2.- For the purposes of subheading. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
- 4.- For the purposes of the subheading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

<b>27.01</b>	<b>COAL, BRIQUETTES, OVOIDS AND SIMILAR SOLID FUEL MANUFACTURED FROM COAL.</b>				
	- Coal, whether or not pulverised, but not agglomerated				
	2701.1100	-- Anthracite	1. Kg 2. t	5%	5%
	2701.1200	-- Bituminous coal	1. Kg 2. t	5%	5%
	2701.1900	-- Other coal	1. Kg 2. t	5%	5%
	2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	1. Kg 2. t	5%	5%
<b>27.02</b>	<b>LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.</b>				
	2702.1000	- Lignite, whether or not pulverised but not agglomerated	1. Kg 2. t	5%	5%
	2702.2000	- Agglomerated lignite	1. Kg 2. t	5%	5%
<b>27.03</b>	2703.0000	<b>PEAT (INCLUDING PEAT LITTER) WHETHER OR NOT AGGLOMERATED</b>	1. Kg 2. t	5%	5%
<b>27.04</b>	2704.0000	<b>COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.</b>	1. Kg 2. t	Free	Free
<b>27.05</b>	2705.0000	<b>COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDRO-CARBONS.</b>	Kg	25%	25%
<b>27.06</b>	2706.0000	<b>TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS.</b>	Kg	15%	15%
<b>27.07</b>	<b>OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.</b>				
	2707.1000	- Benzol (benzene )	1. Kg 2. m <sup>3</sup>	\$600/m <sup>3</sup>	\$600/m <sup>3</sup>
	2707.2000	- Toluol (toluene)	1. Kg 2. L	25%	25%
	2707.3000	- Xylol (xylenes)	1. Kg 2. L	25%	25%
	2707.4000	- Naphathlene	1. Kg 2. L	25%	25%
	2707.5000	- Other aromatic hydrocarbon mixtures of which	1. Kg	25%	25%

		<b>65% or more by volume (including Losses) distils at 250<sup>o</sup> C by the ASTM D 86 method</b>	2. L		
2707.6000	- Phenols		1. Kg 15% 2. L	15%	
	- Other:				
2707.9100	-- Creosote oils		1. Kg 15% 2. L	15%	15%
2707.9900	-- Other		1. Kg 25% 2. L	25%	
<b>27.08</b>	<b>PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TAR.</b>				
2708.1000	- Pitch	1. Kg	15% 2. t	15%	
2708.2000	- Pitch coke	1. Kg	15% 2. t	15%	
<b>27.09</b>	2709.0000	<b>PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE.</b>		1. Kg 15% 2. m <sup>3</sup>	15%
<b>27.10</b>	<b>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 CONTITUENTS OF THE PREPARATIONS; WASTE OILS.</b>				
	- Petroleum oils and oils obtained from bituminous Minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :				
	-- Light oils and preparations				
	Motor spirit (gasoline), including aviation spirit				
2710.1111	Aviation spirit	1. Kg	Free 2. m <sup>3</sup>	Free	
2710.1112	Leaded petrol	1. Kg	40% 2. m <sup>3</sup>	40%	
2710.1113	Unleaded		1. Kg 2. m <sup>3</sup>	45%	45%
2710.1119	Other	1. Kg	45% 2. m <sup>3</sup>	45%	

- Other

Kerosene (including kerosene type jet fuel)

2710.1911	<i>Kerosen type jet having a density at 20<sup>o</sup> C (expressed in kilograms per litre of less than 0.8962 and a flash point (closed test at sea level) of less than 66<sup>o</sup>C</i>	1. Kg 2. m <sup>3</sup>	40%	40%
2710.1912	<i>Other kerosene type jet fuel</i>	1. Kg 2. m <sup>3</sup>	5%	5%
2710.1913	<i>Power kerosene, having a density at 20<sup>o</sup>C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21<sup>o</sup>C and not higher than 21<sup>o</sup>C</i>	1. Kg 2. m <sup>3</sup>	Free	Free
2710.1914	<i>Other power kerosene</i>	1. Kg 2. m <sup>3</sup>	5%	5%
2710.1915	<i>Power kerosene, having a density at 20<sup>o</sup>C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21<sup>o</sup>C and not higher than 21<sup>o</sup>C</i>	1. Kg 2. m <sup>3</sup>	20%	20%
2710.1919	<i>Other</i>	1. Kg 2. m <sup>3</sup>	5%	5%
Gas Oils				
2710.1921	<i>Fuel, having a flashpoint (closed test at sa level) Of not less than 66<sup>o</sup>C</i>	1. Kg 2. m <sup>3</sup>	25%	25%
2710.1929	<i>Diesel</i>	1. Kg 2. m <sup>3</sup>	25%	25%
2710.1930	<i>Other fuel oils</i>	1. Kg 2. m <sup>3</sup>	25%	25%
Other				
2710.1991	<i>Lubricating oils and blending stocks for Lubricating oils in immediate packings of a content not exceeding 5 litres</i>	1. Kg 2. m <sup>3</sup>	25%	25%
2710.1991	<i>Other lubricating oils and blending stocks for lubricating oils</i>	1. Kg 2. m <sup>3</sup>	20%	20%

2710.1993	<i>Antifriction and lubricating grease</i>	1. Kg 2. m <sup>3</sup>	25%	25%
2710.1994	<i>Transformer and insulating oils</i>	1. Kg 2. m <sup>3</sup>	25%	25%
2710.1995	Water soluble oils for use in the texturing of Yarn	1. Kg 2. m <sup>3</sup>	25%	25%
2710.1996	Benzole was oils 1. Kg	25% 2. m <sup>3</sup>	25%	
2710.1999	Other	1. Kg 2. m <sup>3</sup>	Free	Free
	<b>- Waste oils :</b>			
2710.9100	-- <b>Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)</b>	1. kg 2. m <sup>3</sup>	40%	40%
2710.9900	-- <b>Other</b>	1. kg 2. m <sup>3</sup>	40%	40%
<b>27.11</b>	<b>PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.</b>			
	<b>- Liquefied:</b>			
2711.1100	-- <b>Natural gas</b>	Kg	5%	5%
2711.1200	-- <b>Propane</b> Kg	5%	5%	
2711.1300	-- <b>Butanes</b> Kg	5%	5%	
2711.1400	-- <b>Ethylene, propylene, butylene and butadiene</b>	Kg	5%	5%
2711.1900	-- <b>Other</b>	Kg	5%	5%
	<b>- In gaseous state:</b>			
2711.2100	-- <b>Natural gas</b>	Kg	5%	5%
2711.2900	-- <b>Other</b>	Kg	5%	5%
<b>27.12</b>	<b>PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, WAXY, PEAT WAX, OTHER MINERAL WAXES AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED.</b>			
	<b>- Petroleum jelly</b>			
2712.1010	In immediate packings of a content not exceeding 5 L	Kg	40%	40%

	2712.1090	Other	Kg	25%	25%
	2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	Kg	5%	5%
	2712.9000	- Other	Kg	5%	5%
<b>27.13</b>		<b>PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.</b>			
		- Petroleum coke:			
	2713.1100	- - Not calcined	Kg	5%	5%
<b>27.14</b>		<b>BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.</b>			
	2714.1000	- Bituminous or oil shale and tar sands	Kg	5%	5%
	2714.9000	- Other	Kg	5%	5%
<b>27.15</b>	2715.0000	<b>BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS).</b>	Kg	15%	15%
<b>27.16</b>	2716.0000	<b>ELECTRICAL ENERGY.</b>	Kg	Free	Free

## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### Notes.

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

- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
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## Chapter 28

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

#### Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphyoxylates, stabilised with organic substances (heading. 28.31), carbonates and peroxocarbonates of inorganic bases (heading. 28.36), cyanides, cyanide oxides and complex cyanides, of inorganic bases (heading. 28.37) fulminates, cyanate and thiocyanates, of inorganic bases (heading. 28.38), organic products included in headings. 28.43 to 28.46 and carbides (heading. 28.49), only the following compounds of carbon are to be classified in this Chapter:
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading. 28.11).
  - (b) Halide oxides of carbon (heading. 28.12);
  - (c) Carbon disulphide (heading. 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading. 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogens, cyanogen halides and cyanamide and its metal derivatives (heading. 28.51) other than calcium Cyanamid, whether or not pure (Chapter 31).
- 3.- Subject to the provision of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - (d) Inorganic products of a kind used as luminophores of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
  - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading. 38.13; ink removers put up in packings for retail sale, of heading. 38.24; cultured crystals (other than optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading. 38.24;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
  - (g) The metals whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal, of Section XV; or
  - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading. 90.01)



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

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

Except where the context otherwise requires, double or complex salts are to be classified in heading. 28.42.

6. Heading. 28.44 applies only to:

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

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading. 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorous.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods.

When cut in the form of discs, wafers or similar forms, they fall in heading. 38.18.

#### I.- CHEMICAL ELEMENTS

<b>28.01</b>		<b>FLUORINE, CHLORINE, BROMINE AND IODINE.</b>			
	2801.1000	- Chlorine	Kg	5%	5%
	2801.2000	- Iodine	Kg	5%	5%
	2801.3000	- Fluorine; bromine	Kg	5%	5%
<b>28.02</b>	2802.0000	<b>SULPHUR SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.</b>	Kg	5%	5%
<b>28.03</b>	2803.0000	<b>CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED).</b>	Kg	5%	5%
<b>28.04</b>		<b>HYDROGEN, RARE GASES AND OTHER NON- METALS.</b>			
	2804.1000	- Hydrogen	Kg	15%	15%
	2804.2100	-- Argon	Kg	5%	5%
	2804.2900	-- Other	Kg	5%	5%
	2804.3000	- Nitrogen	Kg	15%	15%

	2804.4000	- Oxygen	Kg	15%	15%
	2804.5000	- Boron; tellurium	Kg	5%	5%
		- Silicon:			
	2804.6100	-- Containing by weight not less than 99.99% of silicon	Kg	5%	5%
	2804.6900	-- Other	Kg	5%	5%
	2804.7000	- Phosphorus	Kg	5%	5%
	2804.8000	- Arsenic	Kg	5%	5%
	2804.9000	- Selenium	Kg	10%	10%
<b>28.05</b>		<b>ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY.</b>			
		- Alkali or alkaline – earth metals:			
	2805.1100	-- Sodium	Kg	5%	5%
	2805.1200	-- Calcium	Kg	5%	5%
	2805.1900	-- Other	Kg	5%	5%
	2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	Kg	5%	5%
	2805.4000	- Mercury	kg	5%	%
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS.			
<b>28.06</b>		<b>HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.</b>			
	2806.1000	- Hydrogen chloride (hydrochloric acid)	Kg	5%	5%
	2806.2000	- Chlorosulphuric acid	Kg	5%	5%
<b>28.07</b>	2807.0000	<b>SULPHURIC ACID; OLEUM.</b>	Kg	15%	15%
<b>28.08</b>	2808.0000	<b>NITRIC ACID; SULPHONITRIC ACIDS.</b>	Kg	15%	15%
<b>28.09</b>		<b>DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID ;POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED.</b>			
	2809.1000	- Diphosphorous pentaoxide	Kg	5%	5%
	2809.2000	- Phosphoric acid and polyphosphoric acids	Kg	5%	5%
<b>28.10</b>	2810.0000	<b>OXIDES OF BORON; BORIC ACIDS.</b>	Kg	5%	5%
<b>28.11</b>		<b>OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.</b>			

		<b>- Other inorganic acids:</b>			
2811.1100	--	<b>Hydrogen fluoride (hydrofluoric acid)</b>	Kg	5%	5%
2811.1900	--	<b>Other</b>	Kg	5%	5%
		<b>- Other inorganic oxygen compounds of non-metals:</b>			
2811.2100	--	<b>Carbon dioxide</b>	Kg	5%	5%
2811.2200	--	<b>Silicon dioxide</b>	Kg	5%	5%
2811.2300	--	<b>Sulphur dioxide</b>	Kg	5%	5%
2811.2900	--	<b>Other</b>	Kg	5%	5%
		<b>III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS.</b>			
<b>28.12</b>		<b>HALIDES AND HALIDE OXIDES OF NON-METALS.</b>			
2812.1000	-	<b>Chloride and chloride oxides</b>	Kg	5%	5%
2812.9000	-	<b>Other</b> Kg	5%	5%	
<b>28.13</b>		<b>SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.</b>			
2813.1000	-	<b>Carbon disulphide</b>	Kg	5%	5%
2813.9000	-	<b>Other</b>	Kg	5%	5%
		<b>IV.- INORGANIC BASES AND OXIDES PEROXIDES OF METALS.</b>			
<b>28.14</b>		<b>AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.</b>			
2814.1000	-	<b>Anhydrous ammonia</b>	Kg/t	5%	5%
2814.2000	-	<b>Ammonia in aqueous solution</b>	Kg/m <sup>3</sup>	5%	5%
<b>28.15</b>		<b>SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.</b>			
		<b>- Sodium hydroxide (caustic soda)</b>			
2815.1100	--	<b>Solid</b>	Kg	5%	5%
2815.1200	--	<b>In aqueous solution (soda lye or liquid soda)</b>	1. Kg 2. L	5%	5%
2815.2000	-	<b>Potassium hydroxide (caustic potash)</b>	Kg	5%	5%
2815.3000	-	<b>Peroxides of sodium or potassium</b>	Kg	5%	5%
<b>28.16</b>		<b>HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.</b>			

	2816.1000	- Hydroxide and peroxide of magnesium	Kg	5%	5%
	2816.4000	- Oxides, hydroxides and peroxides, of strontium or barium	Kg	5%	5%
<b>28.17</b>	2817.0000	<b>ZINC OXIDE; ZINC PEROXIDE.</b>	Kg	5%	5%
<b>28.18</b>		<b>ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.</b>			
	2818.1000	- Artificial corundum, whether or not chemically defined	Kg	5%	5%
	2818.2000	- Aluminium oxide, other than artificial corundum	Kg	5%	5%
	2818.3000	- Aluminium hydroxide	Kg	5%	5%
<b>28.19</b>		<b>CHROMIUM OXIDES AND HYDROXIDES.</b>			
	2819.1000	- Chromium trioxide	Kg	5%	5%
	2819.9000	- Other Kg	5%	5%	
<b>28.20</b>		<b>MANGANESE OXIDES.</b>			
	2820.1000	- Manganese dioxide	Kg	5%	5%
	2820.9000	- Other Kg	5%	5%	
<b>28.21</b>		<b>IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS <math>Fe_2O_3</math>.</b>			
	2821.1000	- Iron oxides and hydroxides	Kg	5%	5%
	2821.2000	- Earth colours	Kg	5%	5%
<b>28.22</b>	2822.0000	<b>COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.</b>	Kg	5%	5%
<b>28.23</b>	2823.0000	<b>TITANIUM OXIDES.</b>	Kg	5%	5%
<b>28.24</b>		<b>LEAD OXIDES; RED LEAD AND ORANGE LEAD.</b>			
	2824.1000	- Lead monoxide (litharge, massicot)	Kg	5%	5%
	2824.2000	- Red lead and orange lead	Kg	5%	5%
	2824.9000	- Other Kg	5%	5%	
<b>28.25</b>		<b>HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS, OTHER INORGANIC BASES, OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.</b>			
	2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	Kg	5%	5%
	2825.2000	- Lithium oxide and hydroxide	Kg	5%	5%

2825.3000	- Vanadium oxides and hydroxides	Kg	5%	5%
2825.4000	- Nickel oxides and hydroxides	Kg	5%	5%
2825.5000	- Copper oxides and hydroxides	Kg	5%	5%
2825.6000	- Germanium oxides and zirconium dioxide	Kg	5%	5%
2825.7000	- Molybdenum oxides and hydroxides	Kg	5%	5%
2825.8000	- Antimony oxides	Kg	5%	5%
2825.9000	- Other Kg	5%	5%	

V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS.

**28.26** **FLUORIDES; FLUOROSILICATES, FLUORO-ALUMINATES AND OTHER COMPLEX FLUORINE SALTS.**

- Fluorides

2826.1100	-- Of ammonium or of sodium	Kg	5%	5%
2826.1200	-- Of aluminium	Kg	5%	5%
2826.1900	-- Other	Kg	5%	5%
2826.2000	- Fluorosilicates of sodium or potassium	Kg	5%	5%
2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	Kg	5%	5%
2826.9000	- Other	Kg	5%	5%

**28.27** **CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.**

2827.1000	- Ammonium chloride	Kg	5%	5%
2827.2000	- Calcium chloride	Kg	5%	5%
	- Other chlorides:			
2827.3100	-- Of magnesium	Kg	5%	5%
2827.3200	-- Of aluminium	Kg	5%	5%
2827.3300	-- Of iron	Kg	25%	25%
2827.3400	-- Of cobalt Kg	5%	5%	
2827.3500	-- Of nickel Kg	5%	5%	
2827.3600	-- Of zinc	Kg	15%	15%
2827.3900	-- Other:	Kg	5%	5%
	- Chloride oxides and chloride hydroxides:			
2827.4100	-- Of copper	Kg	5%	5%
2827.4900	-- Other	Kg	5%	5%

		<b>- Bromides and bromide oxides:</b>			
	2827.5100	-- Bromides of sodium or of potassium	Kg	5%	5%
	2827.5900	-- Other	Kg	5%	5%
	2827.6000	- Iodides and iodide oxides	Kg	5%	5%
<b>28.28</b>		<b>HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYOBROMITES.</b>			
	2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	Kg	5%	5%
	2828.9000	- Other Kg		5%	5%
<b>28.29</b>		<b>CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.</b>			
		<b>- Chlorates</b>			
	2829.1100	-- Of sodium	Kg	5%	5%
	2829.1900	-- Other	Kg	5%	5%
	2829.9000	- Other Kg		5%	5%
<b>28.30</b>		<b>SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED.</b>			
	2830.1000	- Sodium sulphides	Kg	5%	5%
	2830.2000	- Zinc sulphide	Kg	5%	5%
	2830.3000	- Cadmium sulphide	Kg	5%	5%
	2830.9000	- Other Kg		5%	5%
<b>28.31</b>		<b>DITHIONITES AND SULPHOXYLATES.</b>			
	2831.1000	- Of sodium Kg		5%	5%
	2831.9000	- Other Kg		5%	5%
<b>28.32</b>		<b>SULPHITES; THIOSULPHATES.</b>			
	2832.1000	- Sodium sulphides	Kg	5%	5%
	2832.2000	- Other sulphites	Kg	5%	5%
	2832.3000	- Thiosulphates	Kg	5%	5%
<b>28.33</b>		<b>SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).</b>			
		<b>- Sodium sulphates:</b>			
	2833.1100	-- Disodium sulphate	Kg	5%	5%
	2833.1900	-- Other	Kg	5%	5%

	<b>- Other sulphates:</b>			
2833.2100	-- Of magnesium	Kg	5%	5%
2833.2200	-- Of aluminium	Kg	5%	5%
2833.2300	-- Of chromium	Kg	5%	5%
2833.2400	-- Of nickel Kg	5%	5%	
2833.2500	-- Of copper	Kg	5%	5%
2833.2600	-- Of zinc	Kg	5%	5%
2833.2700	-- Of barium	Kg	5%	5%
2833.2900	-- Other	Kg	5%	5%
2833.3000	- Alums	Kg	5%	5%
2833.4000	- Peroxosulphates (persulphates)	Kg	5%	5%
<b>28.34</b>	<b>NITRITES; NITRATES.</b>			
2834.1000	- Nitrites	Kg	5%	5%
	- Nitrates:			
2834.2100	-- Of potassium	Kg	5%	5%
2834.2900	-- Other	Kg	5%	5%
<b>28.35</b>	<b>PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLY PHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED.</b>			
2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	Kg	5%	5%
2835.2200	-- Of mono or disodium	Kg	5%	5%
2835.2300	-- Of trisodium	Kg	5%	5%
2835.2400	-- Of potassium	Kg	5%	5%
2835.2500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	Kg	5%	5%
2835.2600	-- Other phosphates of calcium	Kg	25%	25%
2835.2900	-- Other	Kg	5%	5%
	- Polyphosphates			
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	Kg	5%	5%
2835.3900	-- Other	Kg	5%	5%
<b>28.36</b>	<b>CARBONATES; PEROXOCARBONATES (PER-CARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBONATE.</b>			
2836.1000	- Commercial ammonium carbonate and other ammonium carbonates	Kg	5%	5%

	2836.2000	- Disodium carbonate	Kg	5%	5%
	2836.3000	- Sodium hydrogencarbonate (sodium bicarbonate)	Kg	5%	5%
	2836.4000	- Potassium carbonates	Kg	5%	5%
	2836.5000	- Calcium carbonate	Kg	5%	5%
	2836.6000	- Barium carbonate	Kg	5%	5%
	2836.7000	- Lead carbonate	Kg	5%	5%
		- Other:			
	2836.9100	- - Lithium carbonates	Kg	5%	5%
	2836.9200	- - Strontium carbonate	Kg	5%	5%
	2836.9900	- - Other	Kg	5%	5%
<b>28.37</b>		<b>CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.</b>			
		- Cyanides and cyanide oxides:			
	2837.1100	- - Of sodium	Kg	5%	5%
	2837.1900	- - Other	Kg	5%	5%
	2837.2000	- Complex cyanides	Kg	5%	5%
<b>28.38</b>	2838.0000	<b>FULMINATES, CYANATES AND THIOCYANATES.</b>	Kg	5%	5%
<b>28.39</b>		<b>SILICATES; COMMERCIAL ALKALI METAL SILICATES.</b>			
		- Of sodium			
	2839.1100	- - Sodium metasilicates	Kg	5%	5%
	2839.1900	- - Other	Kg	5%	5%
	2839.2000	- Of potassium	Kg	5%	5%
	2839.9000	- Other	Kg	5%	5%
<b>28.40</b>		<b>BORATES; PEROXOBORATES (PERBORATES).</b>			
		- Disodium tetraborate (refined borax):			
	2840.1100	- - Anhydrous	Kg	5%	5%
	2840.1900	- - Other	Kg	5%	5%
	2840.2000	- Other borates	Kg	5%	5%
	2840.3000	- Peroxoborates (perborates)	Kg	5%	5%
<b>28.41</b>		<b>SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.</b>			
	2841.1000	- Aluminates	Kg	5%	5%
	2841.2000	- Chromates of zinc or of lead	Kg	5%	5%
	2841.3000	- Sodium dichromate	Kg	5%	5%



2841.5000	- Other chromates and dichromates; peroxochromates	Kg	5%	5%
	- Manganites, manganates and permanganates			
2841.6100	- - Potassium permanganate	Kg	5%	5%
2841.6900	- - Other	Kg	5%	5%
2841.7000	- Molybdates	Kg	5%	5%
2841.8000	- Tungstates (wolframates)	Kg	5%	5%
2841.9000	- Other	Kg	5%	5%
28.42	<b>OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER NOT CHEMICALLY DEFINED), OTHER THAN AZIDES.</b>			
2842.1000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	Kg	5%	5%
2842.9000	- Other.	Kg	5%	5%
	VI.- MISCELLANEOUS			
28.43	<b>COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.</b>			
2843.1000	- Colloidal precious metals	Kg	5%	5%
	- Silver compounds:			
2843.2100	- - Silver nitrate	Kg	5%	5%
2843.2900	- Other	Kg	5%	5%
2843.3000	- Gold compounds	Kg	5%	5%
2843.9000	- Other compounds; amalgams	Kg	5%	5%
28.44	<b>RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.</b>			
2844.1000	- Natural uranium and its compounds; alloys, dispersion (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	Kg	5%	5%
2844.2000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	Kg	5%	5%
2844.3000	- Uranium depleted in U235 and its compounds; thorium and its compounds: alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	Kg	5%	5%
2844.4000	- Radioactive elements and isotopes and	Kg	5%	5%

		compounds other than those of subheading 28.44.10, 28.44.20 or 28.44.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues			
	2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Kg	5%	5%
<b>28.45</b>		<b>ISOTOPES OTHER THAN THOSE OF HEADING 28.44; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED.</b>			
	2845.1000	- Heavy water ( <i>deuterium oxide</i> )	Kg	5%	5%
	2845.9000	- Other	Kg	5%	5%
<b>28.46</b>		<b>COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM, OR OF SCANDIUM OR OF MIXTURES OF THESE METALS.</b>			
	2846.1000	- Cerium compounds	Kg	5%	5%
	2846.9000	- Other Kg	5%	5%	
<b>28.47</b>	2847.0000	<b>HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA.</b>	Kg	5%	5%
<b>28.48</b>	2848.0000	<b>PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHOROUS.</b>	Kg	5%	5%
<b>28.49</b>		<b>CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.</b>			
	2849.1000	- Of calcium	Kg	5%	5%
	2849.2000	- Of Silicon Kg	5%	5%	
	2849.9000	- Other Kg	5%	5%	
<b>28.50</b>	2850.0000	<b>HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF Heading. 28.49.</b>	Kg	5%	5%
<b>28.51</b>	2851.0000	<b>OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.</b>	Kg	5%	5%

## Chapter 29

### Organic chemicals

#### Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures or acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40 or the products of heading 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azo dyes; diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. - This Chapter does not cover:
  - (a) Goods of heading. 15.04 or crude glycerol of heading. 15.20;
  - (b) Ethyl alcohol (heading. 22.07 or 22.08);
  - (c) Methane or propane (heading. 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;

- (e) Urea (heading. 31.02 or 31.05);
- (f) Colouring matter of vegetable or animal origin (heading. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading. 32.12);
- (g) Enzymes (heading. 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading. 36.06);
- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading. 38.13; ink removers put up in packaging for retail sale, of heading. 38.24; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading. 90.01).

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

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

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

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

- 5.- (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
  - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading. 29.42, are to be classified in the heading appropriate to the organic compound; and
  - (2) Salts formed between organic compounds of sub-Chapters I to X or heading. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading. 29.05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

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

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

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

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

8.- For the purposes of heading 29.37:

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

**Subheading note.**

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
		I.-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.			
<b>29.01</b>		<b>ACYCLIC HYDROCARBONS.</b>			
	2901.1000	- Saturated	Kg	25%	25%
		- Unsaturated:			
	2901.2100	-- Ethylene	Kg	5%	5%
	2901.2200	-- Propene (propylene)	Kg	5%	5%
	2901.2300	-- Butene (butylene) and isomers thereof	Kg	5%	5%
	2901.2400	-- Buta-1, 3-diene and isoprene	Kg	5%	5%
		-- Other:			
	2901.2910	Acetylene	Kg	25%	25%
	2901.2990	Other	Kg	5%	5%
<b>29.02</b>		<b>CYCLIC HYDROCARBONS.</b>			
	2902.1100	-- Cyclohexane	Kg	5%	5%
	2902.1900	-- Other	Kg	5%	5%
	2902.2000	- Benzene	1. Kg 2. L	20%	20%
	2902.3000	- Toluene	1.Kg 2. L	20%	20%
		- Xylenes:			
	2902.4100	-- o-Xylene	1. Kg 2. L	20%	20%
	2902.4200	-- m-Xylene	1. Kg 2. L	5%	5%
	2902.4300	-- p-Xylene	1. Kg 2. L	5%	5%
	2902.4400	-- Mixed xylene isomers	1. Kg 2. L	5%	5%

2902.5000	- Styrene	1. Kg 2. L	5%	5%
2902.6000	- Ethylbenzene	1. Kg 2. L	5%	5%
2902.7000	- Cumene	Kg	5%	5%
2902.9000	- Other	Kg	5%	5%

**29.03**

**HALOGENATED DERIVATIVES OF HYDRO-CARBONS.**

**- Saturated chlorinated derivatives of acyclic hydrocarbons:**

2903.1100	-- Chloromethane (methyl chloride) and chloroethane chloride (ethyl chloride)	Kg	5%	5%
2903.1200	-- Dichloromethane (methylene chloride)	Kg	5%	5%
2903.1300	-- Chloroform (trichloromethane)	Kg	5%	5%
2903.1400	-- Carbon tetrachloride	Kg	5%	5%
2903.1500	-- 1, 2- Dichloroethane (ethylene dichloride)	Kg	5%	5%
2903.1900	-- Other	Kg	5%	5%

**- Unsaturated chlorinated derivatives of cyclic hydrocarbons**

2903.2100	-- Vinyl chloride (chloroethylene)	Kg	5%	5%
2903.2200	-- Trichloroethylene	Kg	5%	5%
2903.2300	-- Tetrachloroethylene (perchloroethylene)	Kg	5%	5%
2903.2900	-- Other	Kg	5%	5%

2903.3000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	Kg	5%	5%
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**- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:**

2903.4100	-- Trichlorofluoromethane	Kg	5%	5%
2903.4200	-- Dichlorodifluoromethane	Kg	5%	5%
2903.4300	-- Trichlorotrifluoroethanes	Kg	5%	5%
2903.4400	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	Kg	5%	5%
2903.4500	-- Other derivatives of perhalogenated only with fluorine and chlorine	Kg	5%	5%
2903.4600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	Kg	5%	5%
2903.4700	-- Other perhalogenated derivatives	Kg	5%	5%
2903.4900	-- Other	Kg	5%	5%

**- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:**

2903.5100	-- 1, 2, 3, 4, 5, 6- Hexachlorocyclohexane	Kg	5%	5%
2903.5900	-- Other	Kg	5%	5%
	- Halogenated derivatives of aromatic hydrocarbons:			
2903.6100	-- Chlorobenzene, o -dichlorobenzene and p -dichlorobenzene	Kg	5%	5%
2903.6200	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	Kg	5%	5%
2903.6900	-- Other	Kg	5%	5%
<b>29.04</b>	<b>SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.</b>			
2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	Kg	5%	5%
2904.2000	- Derivatives containing only nitro or only nitroso groups	Kg	5%	5%
2904.9000	- Other	Kg	5%	5%
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
<b>29.05</b>	<b>ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>			
	- Saturated monohydric alcohols:			
2905.1100	-- Methanol (methyl alcohol)	Kg	5%	5%
2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Kg	5%	5%
2905.1300	-- Butan-1-ol (n-butyl alcohol)	Kg	5%	5%
2905.1400	-- Other butanols	Kg	5%	5%
2905.1500	-- Pentanol (amyl alcohol) and isomers thereof	Kg	5%	5%
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	Kg	5%	5%
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	Kg	5%	5%
2905.1900	-- Other	Kg	5%	5%
	- Unsaturated monohydric alcohols:			
2905.2200	-- Acyclic terpene alcohols	Kg	5%	5%
2905.2900	-- Other	Kg	5%	5%
	- Diols:			
2905.3100	-- Ethylene glycol (ethanediol)	Kg	5%	5%

2905.3200	-- Propylene glycol (propane –1,2-diol)	Kg	5%	5%
2905.3900	-- Other	Kg	5%	5%
	<b>- Other polyhydric alcohols:</b>			
2905.4100	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3- diol (trimethylolpropane)	Kg	5%	5%
2905.4200	-- Penterythritoll	Kg	5%	5%
2905.4300	-- Mannitol	Kg	5%	5%
2905.4400	-- D-glucitol (sorbitol)	Kg	5%	5%
2905.4500	-- Glycerol	Kg	15%	15%
2905.4900	-- Other	Kg	5%	5%
	<b>- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:</b>			
2905.5100	-- Ethchlorvynol (INN)	Kg	5%	5%
2905.5900	-- Other	Kg	5%	5%
<b>29.06</b>	<b>CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>			
	<b>- Cyclanic, cyclenic or cycloterpenic:</b>			
2906.1100	- Menthol	Kg	5%	5%
2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	Kg	5%	5%
2906.1300	-- Sterols and inositols	Kg	5%	5%
2906.1400	-- Terpeneols	Kg	5%	5%
2906.1900	-- Other	Kg	5%	5%
	<b>- Aromatic:</b>			
2906.2100	-- Benzyl alcohol	Kg	5%	5%
2906.2900	-- Other	Kg	5%	5%
	<b>III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>			
<b>29.07</b>	<b>PHENOLS; PHENOL-ALCOHOLS.</b>			
	<b>- Monophenols:</b>			
2907.1100	-- Phenol (hydroxybenzene) and its salts	Kg	5%	5%
2907.1200	-- Cresols and their salts	Kg	5%	5%
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	Kg	5%	5%
2907.1400	-- Xylenols and their salts	Kg	5%	5%
2907.1500	-- Naphthols and their salts	Kg	5%	5%



	2907.1900	-- Other	Kg	5%	5%
		- Polyphenols; phenol-alcohols:			
	2907.2100	-- Resorcinol and its salts	Kg	5%	5%
	2907.2200	-- Hydroquinone (quinol) and its salts	Kg	5%	5%
	2907.2300	-- 4, 4' - Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Kg	5%	5%
	2907.2900	-- Other	Kg	5%	5%
29.08		<b>HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS.</b>			
	2908.1000	- Derivatives containing only halogen substitutes and their salts	Kg	5%	5%
	2908.2000	- Derivatives containing only sulpho groups, their salts and esters	Kg	5%	5%
	2908.9000	- Other	Kg	5%	5%
		IV.- ETHERS, ALCOHOL-PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITRO-SATED DERIVATIVES			
29.09		<b>ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>			
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2909.1100	-- Diethyl ether	Kg	5%	5%
	2909.1900	-- Other	Kg	5%	5%
	2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Kg	5%	5%
	2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Kg	5%	5%
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	9290.4100	-- 2,2'- Oxydiethanol (diethylene glycol, digol)	Kg	5%	5%
	2909.4200	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	Kg	5%	5%
	2909.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	Kg	5%	5%
	2909.4900	-- Other	Kg	5%	5%
	2909.5000	- Ether-phenols, ether-alcohol-phenols and their	Kg	5%	5%

		halogenated, sulphonated, nitrated or nitrosated derivatives			
	2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Kg	5%	5%
<b>29.10</b>		<b>EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>			
	2910.1000	- Oxirane (ethylene oxide)	Kg	5%	5%
	2910.2000	- Methyloxirane (propylene oxide)	Kg	5%	5%
	2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	Kg	5%	5%
	2910.9000	- Other	Kg	5%	5%
<b>29.11</b>	2911.0000	<b>ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>	Kg	5%	5%
		V.- ALDEHYDE FUNCTION COMPOUNDS			
<b>29.12</b>		<b>ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE.</b>			
		- Acyclic aldehydes without other oxygen functions:			
	2912.1100	-- Methanal (formaldehyde)	Kg	5%	5%
	2912.1200	-- Ethanal (acetaldehyde)	Kg	5%	5%
	2912.1300	-- Butanal (butyraldehyde, normal and isomer)	Kg	5%	5%
	2912.1900	-- Other	Kg	5%	5%
		- Cyclic aldehydes without other oxygen function:			
	2912.2100	-- Benzaldehyde	Kg	5%	5%
	2912.2900	-- Other	Kg	5%	5%
	2912.3000	- Aldehydealcohols	Kg	5%	5%
		- Aldehyde-ethers aldehyde- phenols and aldehydes with other oxygen function:			
	2912.4100	-- Vanillin (4-hydroxy-3- methoxybenzaldehyde)	Kg	5%	5%
	2912.4200	-- Ethylvanillin (3-ethoxy-4- hydroxybanzaldehyde)	Kg	5%	5%
	2912.4900	-- Other	Kg	5%	5%
	2912.5000	- Cyclic polymers of aldehydes	Kg	5%	5%
	2912.6000	- Paraformaldehyde	Kg	5%	5%
<b>29.13</b>	2913.0000	<b>HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF</b>	Kg	5%	5%

**HEADING. 29.12.**VI.- KETONE-FUNCTION COMPOUNDS AND  
QUINONE-FUNCTION COMPOUNDS

29.14

**KETONES AND QUINONES, WHETHER OR NOT  
WITH OTHER OXYGEN FUNCTION, AND THEIR  
HALOGENATED SULPHONATED, NITRATED OR  
NITROSATED DERIVATIVES.****- Acyclic ketones without other oxygen function:**

2914.1100	-- Acetone Kg	5%	5%	
2914.1200	-- Butanone (methyl ethyl ketone)	Kg	5%	5%
2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	Kg	5%	5%
2914.1900	-- Other	Kg	5%	5%

**- Cyclanic, cyclenic or cycloterpenic ketones  
without other oxygen function:**

2914.2100	-- CamphorKg	5%	5%	
2914.2200	-- Cyclohexanones and methylcyclohexanones	Kg	5%	5%
2914.2300	-- Ionones and methylionones	Kg	5%	5%
2914.2900	-- Other	Kg	5%	5%

**- Aromatic ketones without other oxygen function:**

2914.3100	-- Phenylacetone (phenylpropan-2-one)	Kg	5%	5%
2914.3900	-- Other	Kg	5%	5%
2914.4000	- Ketone-alcohols and ketone-aldehydes:	Kg	5%	5%
2914.5000	- Ketonephenols and ketones with other oxygen functions	Kg	5%	5%

**- Quinones:**

2914.6100	-- Anthraquinone	Kg	5%	5%
2914.6900	-- Other	Kg	5%	5%
2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	Kg	5%	5%

VII.-CARBOXYLICACIDS AND THEIR,  
ANHYDRIDES HALIDES, PEROXIDES AND  
PEROXYACIDS; THEIR HALOGENATED,  
SULPHONATED, NITRATED OR NITROSATED  
DERIVATIVES

29.15

**SATURATED ACYCLIC MONOCARBOXYLIC ACIDS  
AND THEIR ANHYDRIDES, HALIDES, PEROXIDES  
AND PEROXYACIDS; THEIR HALOGENATED,  
SULPHONATED, NITRATED OR NITROSATED  
DERIVATIVES.****- Formic acid, its salts and esters:**

2915.1100	-- Formic acid	Kg	5%	5%
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2915.1200	-- Salts of formic acid	Kg	5%	5%
2915.1300	-- Esters of formic acid	Kg	5%	5%
	<b>- Acetic acid and its salts; acetic anhydrides:</b>			
2915.2100	-- Acetic acid	Kg	5%	5%
2915.2200	-- Sodium acetate	Kg	5%	5%
2915.2300	-- Cobalt acetates	Kg	5%	5%
2915.2400	-- Acetic anhydride	Kg	5%	5%
2915.2900	-- Other	Kg	5%	5%
	<b>- Esters of acetic acid:</b>			
2915.3100	-- Ethyl acetate	Kg	5%	5%
2915.3300	-- n-Butyl acetate	Kg	5%	5%
2915.3400	-- Isobutyl acetate	Kg	5%	5%
2915.3500	-- 2-Ethoxyethyl acetate	Kg	5%	5%
2915.3900	-- Other	Kg	5%	5%
2915.4000	- Mono-, di -or trichloroacetic acids, their salts and esters	Kg	5%	5%
2915.5000	- Propionic acid, its salts and esters	Kg	5%	5%
2915.6000	- Butanoic acids, pentanoic acids, their salts and esters	Kg	5%	5%
2915.7000	- Palmitic acid, stearic acid, their salts and esters	Kg	5%	5%
2915.9000	- Other	Kg	5%	5%

**29.16**

**UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.**

**- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:**

2916.1100	-- Acrylic acid and its salts	Kg	5%	5%
2916.1200	-- Esters of acrylic acid	Kg	5%	5%
2916.1300	-- Methacrylic acid and its salts	Kg	5%	5%
2916.1400	-- Esters of methacrylic acid	Kg	5%	5%
2916.1500	-- Oleic linoleic or linolenic acids, their salts and esters	Kg	5%	5%
2916.1900	-- Other	Kg	5%	5%
2916.2000	- Cyclanic, cyclenic or cycloterpene monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Kg	5%	5%

	<b>- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>			
2916.3100	-- Benzoic acid its salts and esters	Kg	5%	5%
2916.3200	-- Benzoyl peroxide and benzoyl chloride	Kg	5%	5%
2916.3400	-- Phenylacetic acid and its salts	Kg	5%	5%
2916.3500	-- Esters of phenylacetic acid	Kg	5%	5%
2916.3900	-- Other	Kg	5%	5%
<b>29.17</b>	<b>POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>			
	<b>- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>			
2917.1100	-- Oxalic acid its salts and esters	Kg	5%	5%
2917.1200	-- Adipic acid its salts and esters	Kg	5%	5%
2917.1300	-- Azelaic acid sebacic acid their salts and esters	Kg	5%	5%
2917.1400	-- Maleic anhydrides	Kg	5%	5%
2917.1900	-- Other	Kg	5%	5%
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Kg	5%	5%
	<b>- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>			
2917.3100	-- Dibutyl orthophthalates	Kg	5%	5%
2917.3200	-- Dioctyl orthophthalates	Kg	5%	5%
2917.3300	-- Dinonyl or didecyl orthophthalates	Kg	5%	5%
2917.3400	-- Other esters of orthophthalic acid	Kg	5%	5%
2917.3500	-- Phthalic anhydride	Kg	5%	5%
2917.3600	-- Terephthalic acid and its salts	Kg	5%	5%
2917.3700	-- Dimethyl terephthalate	Kg	5%	5%
2917.3900	-- Other	Kg	5%	5%
<b>29.18</b>	<b>CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>			
	<b>- Carboxylic acids with alcohol functions but without other oxygen functions, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>			

	2918.1100	-- Lactic acid, its salts and esters	Kg	5%	5%
	2918.1200	-- Tartaric acid	Kg	5%	5%
	2918.1300	-- Salts and esters of tartaric acid	Kg	5%	5%
	2918.1400	-- Citric acid	Kg	5%	5%
	2918.1500	-- Salts and esters of citric acid	Kg	5%	5%
	2918.1600	-- Gluconic acid, its salts and esters	Kg	5%	5%
	2918.1900	-- Other	Kg	5%	5%
		- Carboic acids with phenol functions, but without oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
	2918.2100	-- Salicylic acid and its salts	Kg	5%	5%
	2918.2200	-- o-Acetylsalicylic acid, its salts and esters	Kg	5%	5%
	2918.2300	-- Other esters of salicylic acid and their salts	Kg	5%	5%
	2918.2900	-- Other	Kg	5%	5%
	2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Kg	5%	5%
	2918.9000	- Other	Kg	5%	5%
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19	2919.0000	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	Kg	5%	5%
29.20		ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.			
	2920.1000	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	Kg	5%	5%
	2920.9000	- Other	Kg	5%	5%
		IX.- NITROGEN-FUNCTION COMPOUNDS			
29.21		AMINE-FUNCTION COMPOUNDS.			
		- Acyclic monoamines and their derivatives; salts thereof:			
	2921.1100	-- Methylamine, di- or trimethylamine and their salts	Kg	5%	5%
	2921.1200	-- Diethylamine and its salts	Kg	5%	5%

2921.1900	-- Other	Kg	5%	5%
	- Acyclic polyamines and their derivatives; salts thereof:			
2921.2100	-- Ethylenediamine and its salts	Kg	5%	5%
2921.2200	-- Hexamethylenediamine and its salts	Kg	5%	5%
2921.2900	-- Other	Kg	5%	5%
2921.3000	- Cyclanic, cyclenic or cycloterpenic mono or polyamines and their derivatives; salts thereof	Kg	5%	5%
	- Aromatic monoamines and their derivatives; salts thereof:			
2921.4100	-- Aniline and its salts	Kg	5%	5%
2921.4200	-- Aniline derivatives and their salts	Kg	5%	5%
2921.4300	-- Toluidines and their derivatives; salts thereof	Kg	5%	5%
2921.4400	-- Diphenylamine and its derivatives; salts thereof	Kg	5%	5%
2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	Kg	5%	5%
2921.4600	-- Amfetamine (INN), benzefetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	Kg	5%	5%
2921.4900	-- Other	Kg	5%	5%
	- Aromatic polyamines and their derivatives; salts thereof:			
2921.5100	-- <i>o</i> -, <i>m</i> -, <i>p</i> - Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	Kg	5%	5%
2921.5900	-- Other	kg	5%	5%

## 29.22

### OXYGEN-FUNCTION AMINO-COMPOUNDS

	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.1100	-- Monoethanolamine and its salts	Kg	5%	5%
2922.1200	-- Diethanolamine and its salts	Kg	5%	5%
2922.1300	-- Triethanolamine and its salts	Kg	5%	5%
2922.1400	-- Dextropropoxyphene (INN) and its salts	Kg	5%	5%
2922.1900	-- Other	Kg	5%	5%
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.2100	-- Aminohydroxynaphthalenesulphonic acids and their salts	Kg	5%	5%

2922.2200	-- Anisidines, dianisidines, phenetidines, and their salts	Kg	5%	5%
	-- Other			
2922.2910	5 - nitro-2-n - propoxyaniline	Kg	\$4,40 /KG	\$4,40 /KG
2922.2990	Other	Kg	5%	5%
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.3100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Kg	15%	15%
2922.3900	-- Other	Kg	15%	15%
	- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:			
2922.4100	-- Lysine and its esters; salts thereof	Kg	5%	5%
2922.4200	-- Glutamic acid and its salts	Kg	15%	15%
2922.4300	-- Anthranilic acid and its salts	Kg	15%	15%
2922.4400	-- Tilidine (INN) and its salts	Kg	15%	15%
2922.4900	-- Other	Kg	15%	15%
2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	Kg	15%	15%
<b>29.23</b>	<b>QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED.</b>			
2923.1000	- Choline and its salts	Kg	5%	5%
2923.2000	- Lecithins and other phosphoaminolipids	Kg	5%	5%
2923.9000	- Other	Kg	5%	5%
<b>29.24</b>	<b>CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID.</b>			
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.1100	-- Meprobamate (INN)	Kg	5%	5%
2924.1900	-- Other	Kg	5%	5%
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
	-- Ureines and their derivatives; salts thereof			
2924.2110	P Ethoxyphenylurea (dulcin)	Kg	\$4,40/KG	\$4,40/KG



	2924.2190	Other	Kg	5%	5%
	2924.2300	- - 2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	Kg	5%	5%
	2924.2400	- - Ethinamate (INN)	Kg	5%	5%
	2924.2900	- - Other	Kg	5%	5%
<b>29.25</b>		<b>CARBOXYMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS.</b>			
		- Imides and their derivatives; salts thereof:			
	2925.1100	- - Saccharin and its salts	Kg	5%	5%
	2925.1200	- - Glutethimide (INN)	Kg	5%	5%
	2925.1900	- - Other	Kg	5%	5%
	2925.2000	- Imides and their derivatives; salts thereof	Kg	5%	5%
<b>29.26</b>		<b>NITRILE-FUNCTION COMPOUNDS.</b>			
	2926.1000	- Acrylonitrile	Kg	5%	5%
	2926.2000	- 1-Cyanoguanidine (dicyandimide)	Kg	5%	5%
	2926.3000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino- 4,4-diphenylbutane)	Kg	5%	5%
	2926.9000	- Other	Kg	5%	5%
<b>29.27</b>	2927.0000	<b>DIAZO,- - AZO- OR AZOXY- COMPOUNDS.</b>	Kg	5%	5%
<b>29.28</b>	2928.0000	<b>ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE.</b>	Kg	5%	5%
<b>29.29</b>		<b>COMPOUNDS WITH OTHER NITROGEN FUNCTION.</b>			
	2929.1000	- Isocyanates	Kg	15%	15%
		- Other			
	2929.9010	Calcium cyclamate; Sodium cyclamate	Kg	\$4,40/KG	\$4,40/KG
	2929.9090	Other	Kg	5%	5%
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES.			
<b>29.30</b>		<b>ORGANO-SULPHUR COMPOUNDS.</b>			
	2930.1000	- Dithiocarbonates (xanthates)	Kg	5%	5%
	2930.2000	- Thiocarbamates and dithiocarbamates	Kg	5%	5%

	2930.3000	- Thiuram mono-di-or tetrasulphides	Kg	5%	5%
	2930.4000	- Methionine	Kg	5%	5%
	2930.9000	- Other Kg	5%	5%	
<b>29.31</b>	2931.0000	<b>OTHER ORGANO-INORGANIC COMPOUNDS.</b>	Kg	5%	5%
<b>29.32</b>		<b>HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM (S) ONLY.</b>			
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
	2932.1100	-- Tetrahydrofuran	Kg	5%	5%
	2932.1200	-- 2-Furaldehyde (furfuraldehyde)	Kg	5%	5%
	2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	Kg	5%	5%
	2932.1900	-- Other	Kg	5%	5%
		- Lactones:			
	2932.2100	-- Coumarin methylcoumarins and ethylcoumarines	Kg	5%	5%
	2932.2900	-- Other lactones	Kg	5%	5%
		- Other:			
	2932.9100	-- Isosafrole	Kg	5%	5%
	2932.9200	-- 1-(1,3-Benzodioxol – 5-yl) propan-2-one	Kg	5%	5%
	2932.9300	-- Piperonal	Kg	5%	5%
	2932.9400	-- Safrole	Kg	5%	5%
	2932.9500-	- Tetrahydrocannabinols (all isomers)	Kg	5%	5%
	2932.9900	-- Other	Kg	5%	5%
<b>29.33</b>		<b>HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY.</b>			
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
	2933.1100	-- Phenazone (antipyrin) and its derivatives	Kg	5%	5%
	2933.1900	-- Other	Kg	5%	5%
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
	2933.2100	-- Hydantoin and its derivatives	Kg	5%	5%
	2933.2900	-- Other	Kg	5%	5%
		- Compounds containing an unfused pyridine			

	<b>ring (whether or not hydrogenated) in the structure:</b>			
2933.3100	-- Pyridine and its salts	Kg	5%	5%
2933.3200	-- Piperidine and its salts	Kg	5%	5%
2933.3300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methyphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	Kg	5%	5%
2933.3900	-- Other	Kg	5%	5%
	<b>- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused</b>			
2933.4100	-- Levorphanol (INN) and its salts	Kg	5%	5%
2933.4900	-- Other	Kg	5%	5%
	<b>- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:</b>			
2933.5200	-- Malonylurea (barbituric acid) and its salts	Kg	5%	5%
2933.53 00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), - Phenobarbital (INN), secbutabarbital (INN), Secobarbital (INN) and vinylbital (INN); salts thereof	Kg	5%	5%
2933.5400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	Kg	5%	5%
2933.5500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Kg	5%	5%
2933.5900	-- Other	Kg	5%	5%
	<b>- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:</b>			
2933.6100	-- Melamine	Kg	5%	5%
2933.6900	-- Other	Kg	5%	5%
	<b>- Lactams:</b>			
2933.7100	-- 6-Hexanelactam (epsilon - caprolactam)	Kg	5%	5%
2933.7200	-- Clobazam (INN) and methyprylon (INN)	Kg	5%	5%
2933.7900	-- Other lactams	Kg	5%	5%

	- Other :			
2933.9100	- -Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN),clonazepam (INN), clorazepate,delorazepam (INN),diazepam (INN), estazolam (INN), ethylloflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN),nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	Kg	5%	5%
2933.9900	- - Other	Kg	5%	5%
<b>29.34</b>	<b>NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS.</b>			
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Kg	5%	5%
2934.2000	- Compounds containing in the structure a benzothiazole ring- system (whether or not hydrogenated) not further fused	Kg	5%	5%
2934.3000	- Compounds containing in the structure a phenothiazine ring system (whether or not hydrogenated), not further fused	Kg	5%	5%
	- Other:			
2934.9100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	Kg	5%	5%
2934.9900	- - Other	Kg	5%	5%
<b>29.35</b>	<b>2935.0000 SULPHONAMIDES.</b>	Kg	5%	5%
	XI.- PRO-VITAMINS, VITAMINS AND HORMONES			
<b>29.36</b>	<b>PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.</b>			
2936.1000	- Provitamins, unmixed	Kg	5%	5%
	- Vitamins and their derivatives, unmixed:			

2936.2100	-- Vitamins A and their derivatives	Kg	5%	5%
2936.2200	-- Vitamin B <sub>1</sub> and its derivatives	Kg	5%	5%
2936.2300	-- Vitamin B <sub>2</sub> and its derivatives	Kg	5%	5%
2936.2400	-- D-or DL- Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	Kg	5%	5%
2936.2500	-- Vitamin B <sub>6</sub> and its derivatives	Kg	5%	5%
2936.2600	-- Vitamin B <sub>12</sub> and its derivatives	Kg	5%	5%
2936.2700	-- Vitamin C and its derivatives	Kg	5%	5%
2936.2800	-- Vitamin E and its derivatives	Kg	5%	5%
2936.2900	-- Other vitamins and their derivatives	Kg	5%	5%
2936.9000	- Other including natural concentrates	Kg	5%	5%
<b>29.37</b>	<b>HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES.</b>			
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :			
2937.1100	-- Somatotropin, its derivatives and structural analogues	Kg	5%	5%
2937.1200	-- Insulin and its salts	Kg	5%	5%
2937.1900	-- Other	Kg	5%	
	- Steroidal hormones, their derivatives and structural analogues :			
2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).	Kg	5%	5%
2937.2200	-- Halogenated derivatives of corticosteroidal hormones	Kg	5%	5%
2937.2300	-- Oestrogens and progestogens	Kg	5%	5%
2937.2900	-- Other	Kg	5%	5%
	- Catecholamine hormones, their derivatives and structural analogues :			
2937.3100	-- Epinephrine	Kg	5%	5%
2937.3900	-- Other	Kg	5%	5%
2937.4000	-- Amino- acid derivatives	Kg	5%	5%
<b>2937.5000</b>	<b>-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues</b>	Kg	5%	5%

2937.9000	- Other	Kg	5%	5%
XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38	<b>GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.</b>			
2938.1000	- Rutoside (rutin) and its derivatives	Kg	5%	5%
2938.9000	- Other	Kg	5%	5%
29.39	<b>VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.</b>			
	- Alkaloids of opium and their derivatives; salts thereof			
2939.1100	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodine(INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Kg	5%	5%
2939.1900	- - Other	Kg	5%	5%
	- Alkaloids of cinchona and their derivatives; salts thereof:			
2939.2100	- - Quinine and its salts	Kg	5%	5%
2939.2900	- - Other	Kg	5%	5%
2939.3000	- Caffeine and its salts	Kg	5%	5%
	- Ephedrines and their salts:			
2939.4100	- - Ephedrine and its salts	Kg	5%	5%
2939.4200	- - Pseudoephedrine (INN) and its salts	Kg	5%	5%
2939.4300	- - Cathine (INN) and its salts	Kg	5%	5%
2939.4900	- - Other	Kg	5%	5%
	- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof :			
2939.5100	- - Fenetylline (INN) and its salts	Kg	5%	5%
2939.5900	- - Other	Kg	5%	5%
	- Alkalides of rye ergot and their derivatives; and salts thereof:			
2939.6100	- - Ergometrine (INN) and its salts	Kg	5%	5%

	2939.6200	-- Ergotamine (INN) and its salts	Kg	5%	5%
	2939.6300	-- Lysergic acid and its salts	Kg	5%	5%
	2939.6900	-- Other	Kg	5%	5%
		- Other :			
	2939.9100	-- Cocaine, ecgonine, levometamphetamine, metamfetamine (INN), metamfetamine racemate ; salts, esters and other derivatives thereof	Kg	5%	5%
	2939.9900	-- Other	Kg	5%	5%
		XIII.- OTHER ORGANIC COMPOUNDS			
<b>29.40</b>	2940.0000	<b>SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF Heading. 29.37, 29.38 OR 29.39.</b>	Kg	5%	5%
<b>29.41</b>		<b>ANTIBIOTICS.</b>			
	2941.1000	- Penicillins and their derivatives with a penicillinic acid structure; salts thereof	Kg	5%	5%
	2941.2000	- Streptomycins and their derivatives; salts thereof	Kg	5%	5%
	2941.3000	- Tetracyclines and their derivatives; salts thereof	Kg	5%	5%
	2941.4000	- Chloramphenicol and its derivatives; salts thereof	Kg	5%	5%
	2941.5000	- Erythromycin and its derivatives; salts thereof	Kg	5%	5%
	2941.9000	- Other	Kg	5%	5%
<b>29.42</b>	2942.0000	<b>OTHER ORGANIC COMPOUNDS.</b>	Kg	5%	5%

## Chapter 30

### Pharmaceutical products

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
  - (b) Plasters specially calcined or finely ground for use in dentistry (heading. 25.20);
  - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading. 33.01);
  - (d) Preparations of headings. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (e) Soap or other products of heading. 34.01 containing added medicaments;
  - (f) Preparations with a basis of plaster for use in dentistry (heading. 34.07); or
  - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading. 35.02).
- 2.- For the purposes of heading. 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
- 3.- For the purposes of headings. 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
  - (a) As unmixed products:
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading. 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed:
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatments of mixtures of vegetable materials; and
    - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 4.- Heading. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
  - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesive for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) Blood-grouping reagents;



- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
- (i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
- (k) Waste pharmaceuticals; that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
<b>30.01</b>		<b>GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARINE AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCE PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>			
	3001.1000	- Glands and other organs dried whether or not powdered	Kg	5%	5%
	3001.2000	- Extracts of glands or other organs or of their secretions	Kg	5%	5%
	3001.9000	- Other Kg	5%	5%	
<b>30.02</b>		<b>HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINES, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.</b>			
	3002.1000	- Antisera and other blood fractions and modified immunological products whether or not obtained by means of biotechnological processes	Kg	Free	Free
	3002.2000	- Vaccines for human medicine	Kg	Free	Free
	3002.3000	- Vaccines for veterinary medicine	Kg	Free	Free
	3002.9000	- Other	Kg	Free	Free
<b>3003</b>		<b>MEDICAMENTS (EXCLUDING GOODS OF HEADING. 30.02, 30.05, OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKAGING FOR RETAIL SALE.</b>			

3003.1000	- Containing penicillins or derivatives thereof, with a penicillinic acid structure, or streptomycin or their derivatives	Kg	10%	10%
3003.2000	- Containing other antibiotics	Kg	10%	10%
	- Containing hormones or other products of heading. 29.37 but not containing antibiotics:			
3003.3100	-- Containing insulin	Kg	Free	Free
	-- Other			
3003.3910	Medicaments used in the management of chronic illnesses; approved by the Secretary responsible for health	Kg	Free	Free
3003.3990	Other	Kg	5%	5%
	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading.29.37 or antibiotics			
3003.4010	Medicaments used in the management of chronic illnesses; approved by the Secretary responsible for health	Kg	Free	Free
3003.4090	Other	Kg	5%	5%
	- Other			
3003.9010	Medicaments used in the management of chronic illnesses; approved by the Secretary responsible for health	Kg	Free	Free
3003.9020	Preparations containing a drug not categorised as prescription preparation	Kg	10%	10%
3003.9090	Other	Kg	5%	5%
<b>30.04</b>	<b>MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005, OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE.</b>			
3004.1000	- Containing penicillins or derivatives thereof, with a penicillinic acid structure, or streptomycins or their derivatives	Kg	10%	10%
3004.2000	- Containing other antibiotics	Kg	10%	10%
	- Containing hormones or other products of heading. 29.37 but not containing antibiotics:			
3004.3100	-- Containing insulin	Kg	Free	Free
3004.3200	-- Containing adrenal corticosteroid hormones, their derivatives and structural analogues	Kg	5%	5%
	-- Other			
3004.3910	Medicaments used in the management of chronic illnesses; approved by the Secretary responsible for health	Kg	Free	Free

3004.3990	Other	Kg	10%	10%
	<b>- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:</b>			
3004.4010	Medicaments used in the management of chronic illnesses; approved by the Secretary responsible for health	Kg	Free	Free
3004.4090	Other	Kg	10%	10%
3004.5000	<b>- Other medicaments containing vitamins or other products of heading. 29.36</b>	Kg	5%	5%
	<b>- Other</b>			
3004.9010	Medicaments used in the management of chronic illnesses; approved by the Secretary responsible for health	Kg	Free	Free
3004.9020	Preparations containing a drug not categorised as prescription preparation	Kg	15%	15%
3004.9090	Other	Kg	10%	10%
<b>30.05</b>	<b>WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKAGING FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES.</b>			
3005.1000	<b>- Adhesive dressings and other articles having an adhesive layer</b>	Kg	20%	20%
3005.9000	<b>- Other</b> Kg	20%	20%	
<b>30.06</b>	<b>PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER.</b>			
3006.1000	<b>- Sterile surgical catgut, similar sterile suture materials and sterile tissues adhesives for surgical wound closures; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics</b>	Kg	5%	5%
3006.2000	<b>- Blood-grouping reagents</b>	Kg	5%	5%
3006.3000	<b>- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient</b>	Kg	5%	5%
3006.4000	<b>- Dental cements and other dental fillings; bone reconstruction cements</b>	Kg	5%	5%
3006.5000	<b>- First-aid boxes and kits</b>	Kg	5%	5%

3006.6000	- <b>Chemical contraceptives preparations based on hormones, on other products of heading 29.37 or on spermicides</b>	Kg	5%	5%
3006.7000	- <b>Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments</b>	Kg	5%	5%
3006.8000	<b>Waste pharmaceuticals</b>	Kg	5%	5%

## Chapter 31

### Fertilisers

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Animal blood of heading. 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A), 4 (A) or 5 below) ; or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each of heading. 38.24; optical elements of potassium chloride (heading. 90.01).
- 2.- Heading. 31.02 applied only to the following goods, provided that they are not put in the forms of packages described in heading. 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;

- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
  - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
  - (vii) Calcium cyanide, whether or not pure or treated with oil;
  - (viii) Urea whether or not pure.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3.- Heading. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
    - (i) Basic slag;
    - (ii) Natural phosphates of heading. 25.10, calcined or further heat-treated than for the removal of impurities;
    - (iii) Superphosphates (single, double or triple);
    - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
  - (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4.- Heading. 31.04 applies only to the following goods, provided that they are not put up in the forms of packages described in heading. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
    - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
    - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
    - (iii) Potassium sulphate, whether or not pure.
    - (iv) Magnesium potassium sulphate whether or not pure.
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading. 31.05.
- 6.- For the purposes of heading. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
31.01	3101.0000	<b>ANIMAL OR VEGETABLE FERTILISERS,WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS.</b>	1. Kg 2. t	5%	5%

<b>31.02</b>	<b>MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS</b>			
3102.1000	- Urea, whether or not in aqueous solution	1. Kg 2. t	5%	5%
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.2100	- - Ammonium sulphate	1. Kg 2. t	5%	5%
3102.2900	- - Other	1. Kg 2. t	5%	5%
3102.3000	- Ammonium nitrate, whether or not in aqueous solution	1. Kg 2. t	5%	5%
3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	1. Kg 2. t	5%	5%
3102.5000	- Sodium nitrate	1. Kg 2. t	5%	5%
3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	1. Kg 2. t	5%	5%
	- Calcium cyanamide			
3102.7010	Containing less than 25% by weight of nitrogen	1. Kg 2. t	Free	Free
3102.7090	Other	1. Kg 2. t	Free	Free
3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1. Kg 2. t	5%	5%
3102.9000	- Other including mixtures not specified in the foregoing subheadings	1. Kg 2. t	5%	5%
<b>31.03</b>	<b>MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC.</b>			
3103.1000	- Superphosphate	1. Kg 2. t	5%	5%
3103.2000	- Basic Slag	1. Kg 2. t	5%	5%
3103.9000	- Other 1. Kg	5% 2. t	5%	
<b>31.04</b>	<b>MINERAL OR CHEMICAL FERTILISERS, POTASSIC.</b>			
3104.1000	- Carnallite, sylvite and other crude natural potassium salts	1. Kg 2. t	5%	5%
3104.2000	- Potassium chloride	1. Kg 2. t	Free	Free
3104.3000	- Potassium sulphate	Kg 2. t	Free	Free
3104.9000	- Other 1. Kg	5% 2. t	5%	
<b>31.05</b>	<b>MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM;</b>			

**OTHER FERTILISERS; GOODS OF THIS CHAPTER  
IN TABLETS OR SIMILAR FORMS OR IN PACKAGES  
OF A GROSS WEIGHT NOT EXCEEDING 10 Kg.**

3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	1. Kg 2. t	5%	5%
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	1. Kg 2. t	5%	5%
3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	1. Kg 2. t	5%	5%
3105.4000	- Ammonium dihydrogenorthophosphate (mono-ammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	1. Kg 2. t	5%	5%
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus			
3105.5100	- - Containing nitrates and phosphates	1. Kg 2. t	5%	5%
3105.5900	- - Other	1. Kg 2. t	5%	5%
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	1. Kg 2. t	5%	5%
3105.9000	- Other	1. Kg	5%	5%
		2. t		

## Chapter 32

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

#### Notes.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
32.01		<b>TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.</b>			
	3201.1000	- <b>Quebracho extract</b>	1. Kg 2. t	5%	5%
	3201.2000	- <b>Wattle extract</b>	1. Kg 2. t	25%	25%
	3201.9000	- <b>Other</b> 1. Kg	5% 2. t	5%	
32.02		<b>SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING</b>			



**PREPARATIONS, WHETHER OR NOT CONTAINING TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING.**

	3202.1000	- Synthetic organic tanning substances	Kg	5%	5%
	3202.9000	- Other	Kg	5%	5%
<b>32.03</b>	3203.0000	<b>COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN.</b>	Kg	5%	5%
<b>32.04</b>		<b>SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.</b>			
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
	3204.1100	-- Disperse dyes and preparations based thereon	Kg	5%	5%
	3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	Kg	5%	5%
	3204.1300	-- Basic dyes and preparations based thereon	Kg	5%	5%
	3204.1400	-- Direct dyes and preparations based thereon	Kg	5%	5%
	3204.1500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	Kg	5%	5%
	3204.1600	-- Reactive dyes and preparations based thereon	Kg	5%	5%
	3204.1700	-- Pigments and preparations based thereon	Kg	5%	5%
	3204.1900	-- Other, including mixtures of colouring matter of two or more of the subheading 3204.11 to 3204.19	Kg	5%	5%
	3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents	Kg	5%	5%
	3204.9000	- Other	Kg	5%	5%
<b>32.05</b>	3205.0000	<b>COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES.</b>	Kg	5%	5%
<b>32.06</b>		<b>OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING. 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES WHETHER OR NOT CHEMICALLY DEFINED.</b>			
		- Pigments and preparations based on titanium dioxide:			

3206.1100	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	Kg	5%	5%
3206.1900	- - Other	Kg	5%	5%
3206.2000	- Pigments and preparations based on chromium compounds	Kg	5%	5%
3206.3000	- Pigments and preparations based on cadmium compounds	Kg	5%	5%
	- Other colouring matter and other preparations:			
3206.4100	- - Ultramarine and preparations based thereon	Kg	5%	5%
3206.4200	- - Lithopone and other pigments and preparations based on zinc sulphide	Kg	5%	5%
3206.4300	- - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	Kg	5%	5%
3206.4900	- - Other	Kg	5%	5%
3206.5000	- Inorganic products of a kind used as lumino-phores	Kg	5%	5%
<b>32.07</b>	<b>PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES.</b>			
3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	Kg	5%	5%
3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	Kg	5%	5%
3207.3000	- Liquid lustres and similar preparations	Kg	5%	5%
3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	Kg	5%	5%
<b>32.08</b>	<b>PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER.</b>			
3208.1000	- Based on polyesters	1. Kg 2. L	20%	20%
3208.2000	- Based on acrylic or vinyl polymers	1. Kg 2. L	20%	20%
3208.9000	- Other	1. Kg 2. L	20%	20%

<b>32.09</b>	<b>PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM.</b>			
	<b>- Based on acrylic or vinyl polymers</b>			
	Water thinned paints:			
	3209.1011	<i>Pigmented</i>	Kg	20% 20%
	3209.1019	<i>Other</i>	Kg	20% 20%
		Other		
	3209.1091	<i>Pigmented</i>	Kg	20% 20%
	3209.1099	<i>Other</i>	Kg	20% 20%
	<b>- Other</b>			
	Water thinned paints:			
	3209.9011	<i>Pigmented</i>	Kg	20% 20%
	3209.9019	<i>Other</i>	Kg	20% 20%
		Other		
	3209.9091	<i>Pigmented</i>	Kg	20% 20%
	3209.9099	<i>Other</i>	Kg	20% 20%
<b>32.10</b>	<b>OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER.</b>			
	Water thinned paints:			
	3210.0011	<i>Pigmented</i>	Kg	20% 20%
	3210.0019	<i>Other</i>	Kg	25% 25%
		Distempers:		
	3210.0031	<i>Pigmented</i>	Kg	20% 20%
	3210.0039	<i>Other</i>	Kg	25% 25%
		Other:		
	3210.0091	<i>Pigmented and prepared water pigments</i>	Kg	20% 20%
	3210.0099	<i>Other</i>	Kg	25% 25%
<b>32.11</b>	3211.0000	<b>PREPARED DRIERS.</b>	Kg	20% 20%
<b>32.12</b>	<b>PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKAGINGS FOR RETAIL SALE.</b>			
	3212.1000	<b>- Stamping foils</b>	Kg	15% 15%

	<b>- Other</b>			
3212.9010	Aluminium paste being a mixture of commercially pure aluminium powder or very small flakes, mineral spirit and stearic acid	Kg	15%	15%
3212.9090	Other	Kg	25%	25%
<b>32.13</b>	<b>ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OF PACKAGINGS.</b>			
3213.1000	<b>- Colours in sets</b>	Kg	20%	20%
3213.9000	<b>- Other</b> Kg	20%	20%	
<b>32.14</b>	<b>GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE.</b>			
3214.1000	<b>- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings</b>	Kg	25%	25%
3214.9000	<b>- Other</b> Kg	25%	25%	
<b>32.15</b>	<b>PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.</b>			
	<b>- Printing ink</b>			
3215.1100	<b>-- Black</b>	Kg	20%	20%
3215.1900	<b>-- Other</b>	Kg	20%	20%
3215.9000	<b>- Other</b>	Kg	15%	15%

## Chapter 33

### Essential oils and resinoids; perfumery, cosmetic or toilet preparations

#### Notes.

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

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
33.01		ESSENTIAL OILS (TERPENELESS OR NOT ), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF			

**ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS.**

**- Essential oils of citrus fruit:**

3301.1100	- Of bergamot	Kg	5%	5%
3301.1200	-- Of orange	Kg	5%	5%
3301.1300	-- Of lemon Kg	5%	5%	
3301.1400	-- Of lime	Kg	5%	5%
3301.1900	-- Other	Kg	5%	5%

**- Essential oils other than those of citrus fruit:**

3301.2100	-- Of geranium	Kg	5%	5%
3301.2200	-- Of jasmin	Kg	5%	5%
3301.2300	-- Of lavender or of lavandin	Kg	5%	5%
3301.2400	-- Of peppermint ( <i>Mentha piperita</i> )	Kg	5%	5%
3301.2500	-- Of other mints	Kg	5%	5%
3301.2600	-- Of vetiver	Kg	5%	5%
3301.2900	-- Other	Kg	5%	5%
3301.3000	- Resinoids Kg	5%	5%	

**- Other**

3301.9010	Aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal use	Kg	40%	40%
3301.9090	Other	Kg	5%	5%

**33.02 MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.**

3302.1000	- Of a kind used in the food or drink industries	Kg	5%	5%
3302.9000	- Other Kg	5%	5%	

**33.03 3303.0000 PERFUMES AND TOILET WATERS. Kg 40% 40%**

**33.04 BEAUTY OR MAKE UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.**

3304.1000	- Lip make up preparations	Kg	40%	40%
3304.2000	- Eye make up preparations	Kg	40%	40%
3304.3000	- Manicure or pedicure preparations	Kg	40%	40%

	- Other:			
3304.9100	-- Powders, whether or not compressed	Kg	40%	40%
3304.9900	-- Other	Kg	40%	40%
<b>33.05</b>	<b>PREPARATIONS FOR USE ON THE HAIR.</b>			
3305.1000	- Shampoos	Kg	40%	40%
3305.2000	- Preparations for permanent waving or straightening	Kg	40%	40%
3305.3000	- Hair lacquers	Kg	40%	40%
3305.9000	- Other Kg	40%	40%	
<b>33.06</b>	<b>PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FILATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES.</b>			
3306.1000	- Dentifrices	Kg	40%	40%
3306.2000	- Yarn used to clean between the teeth (dental floss)	Kg	40%	40%
3306.9000	- Other Kg	40%	40%	
<b>33.07</b>	<b>PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES.</b>			
3307.1000	- Pre-shave, shaving, or after-shave preparations	Kg	40%	40%
3307.2000	- Personal deodorants and antiperspirants	Kg	40%	40%
3307.3000	- Perfumed bath salts and other bath preparations	Kg	40%	40%
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.4100	- "Agarbatti" and other odoriferous preparations which operate by burning	Kg	40%	40%
3307.4900	-- Other	Kg	40%	40%
	- Other			
3307.9010	Contact lenses or artificial eye solution	Kg	20%	20%
3307.9090	Other	Kg	40%	40%

## Chapter 34

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

### Notes.

- 1.- This Chapter does not cover:
    - (a) Edible mixtures of preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading. 15.17);
    - (b) Separate chemically defined compounds; or
    - (c) Shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading. 33.05, 33.06 or 33.07).
  - 2.- For the purposes of heading. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading. 34.01 only if in the form of bars, cakes or moulded pieces of shapes. In other forms they are to be classified in heading. 34.05 as "scouring powders and similar preparation.
  - 3.- For the purposes of heading. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20<sup>o</sup> C and left to stand for one hour at the same temperature:
    - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
    - (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
  - 4.- In heading. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
  - 5.- In heading. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
    - (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
    - (B) Products obtained by mixing different waxes;
    - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
- The heading does not apply to:
- (a) Products of heading. 15.16, 34.02 or 38.23, even if having a waxy character;
  - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading. 15.21;
  - (c) Mineral waxes or similar products of heading. 27.12, whether or not intermixed or merely coloured; or
  - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading 34.05, 38.09 etc).



Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
34.01		<p><b>SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE –ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NO CONTAINING SOAP;PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.</b></p> <p>- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper wadding, felt and non-wovens, impregnated, coated or covered with soap or detergents:</p>			
	3401.1100	- - For toilet use (including medicated products)	Kg	40%	40%
	3401.1900	- - Other	Kg	40%	40%
	3401.2000	- Soap in other forms	Kg	40%	40%
	3401.3000	- organic surface –active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	Kg	40%	40%
34.02		<p><b>ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILLIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING. 34.01.</b></p> <p>- Organic surface-active agents, whether or not put up for retail sale:</p>			
	3402.1100	- - Anionic	Kg	10%	10%
	3402.1200	- - Cationic Kg	10%	10%	
	3402.1300	- - Non-ionic	Kg	10%	10%
	3402.1900	- - Other	Kg	10%	10%
	3402.2000	- Preparations put up for retail sale	Kg	40%	40%
		- Other			
	3402.9010	Washing preparations not put up for retail sale	Kg	15%	15%
	3402.9090	Other	Kg	40%	40%

<b>34.03</b>	<b>LUBRICATING PREPARATIONS (INCLUDING CUTTING OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.</b>				
	- Containing petroleum oils or oils obtained from bituminous minerals:				
3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	Kg	15%	15%	
3403.1900	-- Other	Kg	15%	15%	
	- Other				
3403.9100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	Kg	15%	15%	
3403.9900	-- Other	Kg	15%	15%	
<b>34.04</b>	<b>ARTIFICIAL WAXES AND PREPARED WAXES.</b>				
3404.1000	- Of chemically modified lignite	Kg	5%	5%	
3404.2000	- Of poly(oxyethylene) (polyethyleneglycol)	Kg	5%	5%	
3404.9000	- Other	Kg	5%	5%	
<b>34.05</b>	<b>POLISHES AND CREAMS FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPERS, WADDING, FELT, NON-WOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING. 3404.</b>				
3405.1000	- Polishes, creams and similar preparations for footwear or leather	Kg	25%	25%	
3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	Kg	25%	25%	
3405.3000	- Polishes and similar preparations for coach-work other than metal polishes	Kg	25%	25%	
3405.4000	- Scouring pastes and powders and other scouring preparations	Kg	25%	25%	
3405.9000	- Other	Kg	25%	25%	
<b>34.06</b>	3406.0000	<b>CANDLES, TAPERS AND THE LIKE.</b>	Kg	40%	40%
<b>34.07</b>	3407.0000	<b>MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS</b>	Kg	15%	15%

**KNOWN AS DENTAL WAX OR AS DENTAL  
IMPRESSION COMPOUNDS, PUT UP IN SETS,  
IN PACKINGS FOR RETAIL SALE OR IN PLATES,  
HORSESHOE SHAPES, STICKS OR SIMILAR  
FORMS; OTHER PREPARATIONS FOR USE IN  
DENTISTRY, WITH A BASIS OF PLASTER (OF  
CALCINED GYPSUM OR CALCIUM SULPHATE).**