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COUNTRY	Journal			Date
	No.	Edition	Suppl.	
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Zimbabwe	82	1 st		10.83

RWANDA

(As at June 2002)

CUSTOMS TARIFF

REFERENCES

- Law No. 06/95 of 24/08/1995 confirming Decree-Law No. 013/01 of 15/02/1995
- Law No. 12/96 of 09/12/1996 amending Decree-Law No. 013/01 of 15/02/1995 setting the duties on imported goods
- Article No. 21 of Law No. 01/98 of 31/12/1997 setting the State budget for the 1998 financial year
- Article No. 19 of Law No. 01/99 of 31/12/1998 setting the State budget for the 1999 financial year

DEFINITIONS

1. **Net weight**
Weight of the goods exclusive of packaging.
2. **Packaging**
Inner and outer containers, packaging, envelopes and supports, other than transport equipment, in particular, containers, tarpaulins and additional transport materials.
3. **Raw materials**
Goods (including residues, waste and scrap) which have not been converted in any way during production.
4. **Intermediary products (inputs)**
Goods (including parts) deemed as having added value.
5. **Consumer goods**
Goods at the final stage of production and fit for consumption.
6. **Capital goods**
Durable industrial goods (machines and machinery).

General rules for the interpretation of the Harmonized System

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - c) When goods cannot be classified by reference to 3 a) or 3 b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - b) Subject to the provisions of Rule 5 a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

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

CHAPTER 1 LIVE ANIMALS

NOTE

1. This Chapter covers all live animals except:
 - a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
 - b) cultures of micro-organisms and other products of heading 3002; and
 - c) animals of heading 9508.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0101	Live horses, asses, mules and hinnies:		
	- Horses:		
0101 11 00	-- Pure-bred breeding animals	5	18
0101 19 00	-- Other	5	18
	- Asses, mules and hinnies:		
0101 20 10	--- Breeding animals	5	18
0101 20 90	--- Other	5	18
0102	Live bovine animals:		
0102 10 00	- Pure-bred breeding animals	5	18
0102 90 00	- Other	5	18
0103	Live swine:		
0103 10 00	- Pure-bred breeding animals	5	18
	- Other:		
0103 91 00	-- Weighing less than 50 kg	5	18
0103 92 00	-- Weighing 50 kg or more	5	18
0104	Live sheep and goats:		
	- Sheep:		
0104 10 10	--- Breeding animals	5	18
0104 10 90	--- Other	5	18
	- Goats:		
0104 20 10	--- Breeding animals	5	18
0104 20 90	--- Other	5	18
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:		
	- Weighing not more than 185 g:		
	-- Fowls of the species <i>Gallus domesticus</i> :		
0105 11 10	--- Breeding animals	5	18
0105 11 90	--- Other	5	18
	-- Turkeys:		
0105 12 10	--- Breeding animals	5	18
0105 12 90	--- Other	5	18
	- Other:		
0105 19 10	--- Breeding animals	5	18
0105 19 90	--- Other	5	18
	- Other:		
	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g:		
0105 92 10	--- Breeding animals	5	18
0105 92 90	--- Other	5	18
	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2 000 g:		
0105 93 10	--- Breeding animals	5	18
0105 93 90	--- Other	5	18
	- Other:		
0105 99 10	--- Breeding animals	5	18
0105 99 90	--- Other	5	18
0106	Other live animals:		
0106 00 11	--- Mainly for use as food	5	18
0106 00 12	--- Breeding animals	5	18
0106 00 19	--- Other	5	18
0106 00 90	--- Other	5	18

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

NOTE

1. This Chapter does not cover:
- a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
 - b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
 - c) animal fat, other than products of heading 0209 (Chapter 15).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0201	Meat of bovine animals, fresh or chilled:		
0201 10 00	- Carcasses and half-carcasses	15	18
0201 20 00	- Other cuts with bone in	15	18
0201 30 00	- Boneless	15	18
0202	Meat of bovine animals, frozen:		
0202 10 00	- Carcasses and half-carcasses	15	18
0202 20 00	- Other cuts with bone in	15	18
0202 30 00	- Boneless	15	18
0203	Meat of swine, fresh, chilled or frozen:		
	- Fresh or chilled:		
0203 11 00	-- Carcasses and half-carcasses	15	18
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	15	18
0203 19 00	-- Other	15	18
	- Frozen:		
0203 21 00	-- Carcasses and half-carcasses	15	18
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	15	18
0203 29 00	-- Other	15	18
0204	Meat of sheep or goats, fresh, chilled or frozen:		
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	18
	- Other meat of sheep, fresh or chilled:		
0204 21 00	-- Carcasses and half-carcasses	15	18
0204 22 00	-- Other cuts with bone in	15	18
0204 23 00	-- Boneless	15	18
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	15	18
	- Other meat of sheep, frozen:		
0204 41 00	-- Carcasses or half-carcasses	15	18
0204 42 00	-- Other cuts with bone in	15	18
0204 43 00	-- Boneless	15	18
0204 50 00	- Meat of goats	15	18
0205 00 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	15	18
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:		
0206 10 00	- Of bovine animals, fresh or chilled	15	18
	- Of bovine animals, frozen:		
0206 21 00	-- Tongues	15	18
0206 22 00	-- Livers	15	18
0206 29 00	-- Other	15	18
0206 30 00	- Of swine, fresh or chilled	15	18
	- Of swine, frozen:		
0206 41 00	-- Livers	15	18
0206 49 00	-- Other	15	18
0206 80 00	- Other, fresh or chilled	15	18
0206 90 00	- Other, frozen	15	18
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207 11 00	-- Not cut in pieces, fresh or chilled	15	18
0207 12 00	-- Not cut in pieces, frozen	15	18
0207 13 00	-- Cuts and offal, fresh or chilled	15	18
0207 14 00	-- Cuts and offal, frozen	15	18
	- Of turkeys:		
0207 24 00	-- Not cut in pieces, fresh or chilled	15	18
0207 25 00	-- Not cut in pieces, frozen	15	18
0207 26 00	-- Cuts and offal, fresh or chilled	15	18
0207 27 00	-- Cuts and offal, frozen	15	18
	- Of ducks, geese or guinea fowls:		
0207 32 00	-- Not cut in pieces, fresh or chilled	15	18
0207 33 00	-- Not cut in pieces, frozen	15	18
0207 34 00	-- Fatty livers, fresh or chilled	15	18
0207 35 00	-- Other, fresh or chilled	15	18
0207 36 00	-- Other, frozen	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0208	Other meat and edible meat offal, fresh, chilled or frozen:		
0208 10 00	- Of rabbits or hares	15	18
0208 20 00	- Frogs' legs	15	18
0208 90 00	- Other	15	18
0209 00 00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	15	18
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
	- Meat of swine:		
0210 11 00	- - Hams, shoulders and cuts thereof, with bone in	15	18
0210 12 00	- - Bellies (streaky) and cuts thereof	15	18
0210 19 00	- - Other	15	18
0210 20 00	- Meat of bovine animals	15	18
0210 90 00	- Other, including edible flours and meals of meat or meat offal	15	18

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES

1. This Chapter does not cover:
 - a) mammals of heading 0106;
 - b) meat of mammals of heading 0106 (heading 0208 or 0210);
 - 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 2301); or
 - d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0301	Live fish:		
	- Ornamental fish:		
0301 10 10	--- Breeding animals	5	18
0301 10 90	--- Other	5	18
	- Other live fish:		
	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0301 91 10	--- Breeding animals	5	18
0301 91 90	--- Other	5	18
	-- Eels (<i>Anguilla spp.</i>):		
0301 92 10	--- Breeding animals	5	18
0301 92 90	--- Other	5	18
	-- Carp:		
0301 93 10	--- Breeding animals	5	18
0301 93 90	--- Other	5	18
	-- Other:		
0301 99 10	--- Breeding animals	5	18
0301 99 90	--- Other	5	18
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:		
	- Salmonidae, excluding livers and roes:		
0302 11 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	18
0302 12 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	18
0302 19 00	-- Other	15	18
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0302 21 00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	15	18
0302 22 00	-- Plaice (<i>Pleuronectes platessa</i>)	15	18
0302 23 00	-- Sole (<i>Solea spp.</i>)	15	18
0302 29 00	-- Other	15	18
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
0302 31 00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	15	18
0302 32 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	15	18
0302 33 00	-- Skipjack or stripe-bellied bonito	15	18
0302 39 00	-- Other	15	18
0302 40 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	15	18
0302 50 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	15	18
	- Other fish, excluding livers and roes:		
0302 61 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>) sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	15	18
0302 62 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	15	18
0302 63 00	-- Coalfish (<i>Pollachius virens</i>)	15	18
0302 64 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	15	18
0302 65 00	-- Dogfish and other sharks	15	18
0302 66 00	-- Eels (<i>Anguilla spp.</i>)	15	18
0302 69 00	-- Other	15	18
0302 70 00	- Livers and roes	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304:		
0303 10 00	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes	15	18
	- Other salmonidae, excluding livers and roes:		
0303 21 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	18
0303 22 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	18
0303 29 00	-- Other	15	18
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0303 31 00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	15	18
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	15	18
0303 33 00	-- Sole (<i>Solea spp.</i>)	15	18
0303 39 00	-- Other	15	18
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
0303 41 00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	15	18
0303 42 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	15	18
0303 43 00	-- Skipjack or stripe-bellied bonito	15	18
0303 49 00	-- Other	15	18
0303 50 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	15	18
0303 60 00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	15	18
	- Other fish, excluding livers and roes:		
0303 71 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>) sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	15	18
0303 72 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	15	18
0303 73 00	-- Coalfish (<i>Pollachius virens</i>)	15	18
0303 74 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	15	18
0303 75 00	-- Dogfish and other sharks	15	18
0303 76 00	-- Eels (<i>Anguilla spp.</i>)	15	18
0303 77 00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	15	18
0303 78 00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	15	18
0303 79 00	-- Other	15	18
0303 80 00	-- Livers and roes	15	18
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 10 00	- Fresh or chilled	15	18
0304 20 00	- Frozen fillets	15	18
0304 90 00	- Other	15	18
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305 10 00	- Flours, meals and pellets of fish, fit for human consumption	15	18
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	15	18
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	15	18
	- Smoked fish, including fillets:		
0305 41 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	18
0305 42 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	18
0305 49 00	-- Other	15	18
	- Dried fish, whether or not salted but not smoked:		
0305 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	18
0305 59 00	-- Other	15	18
	- Fish, salted but not dried or smoked and fish in brine:		
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	18
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	18
0305 63 00	-- Anchovies (<i>Engraulis spp.</i>)	15	18
0305 69 00	-- Other	15	18
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
	- Frozen:		
0306 11 00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	15	18
0306 12 00	-- Lobsters (<i>Homarus spp.</i>)	15	18
0306 13 00	-- Shrimps and prawns	15	18
0306 14 00	-- Crabs	15	18
0306 19 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Not frozen:		
0306 21 00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	15	18
0306 22 00	-- Lobsters (<i>Homarus spp.</i>)	15	18
0306 23 00	-- Shrimps and prawns	15	18
0306 24 00	-- Crabs	15	18
0306 29 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	15	18
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 10 00	- Oysters	15	18
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307 21 00	-- Live, fresh or chilled	15	18
0307 29 00	-- Other	15	18
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307 31 00	-- Live, fresh or chilled	15	18
0307 39 00	-- Other	15	18
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):		
0307 41 00	-- Live, fresh or chilled	15	18
0307 49 00	-- Other	15	18
	- Octopus (<i>Octopus spp.</i>):		
0307 51 00	-- Live, fresh or chilled	15	18
0307 59 00	-- Other	15	18
0307 60 00	- Snails, other than sea snails	15	18
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	-- Live, fresh or chilled	15	18
0307 99 00	-- Other	15	18

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 0405:
 - a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralizing 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 0406 provided that they have the three following characteristics:
 - a) a milkfat content, by weight of the dry matter, of 5% or more;
 - b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
 - a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); 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 3502) or globulins (heading 3504).

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).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
0401 10 00	- Of a fat content, by weight, not exceeding 1%	5	18
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	5	18
0401 30 00	- Of a fat content, by weight, exceeding 6%	5	18
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:		
0402 10 00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	30	18
0402 21 00	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: -- Not containing added sugar or other sweetening matter	30	18
0402 29 00	-- Other	30	18
0402 91 00	- Other: -- Not containing added sugar or other sweetening matter	30	18
0402 99 00	-- Other	30	18
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
0403 10 00	- Yogurt	30	18
0403 90 00	- Other	30	18
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:		
0404 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	15	18
0404 90 00	- Other	15	18
0405	Butter and other fats and oils derived from milk; dairy spreads:		
0405 10 00	- Butter	30	18
0405 20 00	- Dairy spreads	30	18
0405 90 00	- Other	30	18
0406	Cheese and curd:		
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	30	18
0406 20 00	- Grated or powdered cheese, of all kinds	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0406 30 00	- Processed cheese, not grated or powdered	30	18
0406 40 00	- Blue-veined cheese	30	18
0406 90 00	- Other cheese	30	18
0407 00 00	Birds' eggs, in shell, fresh, preserved or cooked	5	18
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:		
	- Egg yolks:		
0408 11 00	-- Dried	15	18
0408 19 00	-- Other:	15	18
	- Other:		
0408 91 00	-- Dried	15	18
0408 99 00	-- Other	15	18
0409 00 00	Natural honey	5	18
0410 00 00	Edible products of animal origin, not elsewhere specified or included	15	18

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 0505 and parings and similar waste of raw hides or skins of heading 0511 (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 9603).
2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	5	18
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:		
0502 10 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	5	18
0502 90 00	- Other	5	18
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5	18
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:		
0504 00 10	--- Sausage casings	5	18
0504 00 20	--- Other, edible	5	18
0504 00 90	--- Other	5	18
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
0505 10 00	- Feathers of a kind used for stuffing; down - Other:	5	18
0505 90 10	--- Powder and waste of feathers or parts of feathers	5	18
0505 90 90	--- Other	5	18
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:		
0506 10 00	- Ossein and bones treated with acid	5	18
0506 90 00	- Other	5	18
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:		
0507 10 00	- Ivory; ivory powder and waste	5	18
0507 90 00	- Other	5	18
0508 00 00	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	5	18
0509 00 00	Natural sponges of animal origin	5	18
0510 00 00	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	5	18
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511 10 00	- Bovine semen - Other: -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	5	18
0511 91 10	--- Fish eggs and roes, for breeding	5	18
0511 91 90	--- Other -- Other:	5	18
0511 99 10	--- Semen and embryos for transplantation into a recipient mother	5	18
0511 99 20	--- Cochineal and other insects for agricultural and forestry use	5	18
0511 99 30	--- Silkworm eggs for agricultural use	5	18
0511 99 40	--- Animal blood fit for human consumption	5	18
0511 99 90	--- Other	5	18

SECTION II VEGETABLE PRODUCTS

NOTE

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

CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES

1. Subject to the second part of heading 0601, 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 0603 or 0604 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 9701.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:		
	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:		
0601 10 10	--- Seed	5	18
0601 10 90	--- Other	5	18
0601 20 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601 20 10	--- Seed	5	18
0601 20 90	--- Other	5	18
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:		
0602 10 00	- Unrooted cuttings and slips	5	18
0602 20 00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5	18
0602 30 00	- Rhododendrons and azaleas, grafted or not	5	18
0602 40 00	- Roses, grafted or not	5	18
0602 90 00	- Other	5	18
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0603 10 00	- Fresh	30	18
0603 90 00	- Other	30	18
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0604 10 00	- Mosses and lichens	30	18
	- Other:		
0604 91 00	-- Fresh	30	18
0604 99 00	-- Other	30	18

CHAPTER 7
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, 0711 and 0712 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 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
 - a) dried leguminous vegetables, shelled (heading 0713);
 - b) sweet corn in the forms specified in headings 1102 to 1104;
 - c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
 - d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0701	Potatoes, fresh or chilled:		
0701 10 00	- Seed	5	18
0701 90 00	- Other	5	18
0702 00 00	Tomatoes, fresh or chilled	5	18
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703 10 00	- Onions and shallots	5	18
0703 20 00	- Garlic	5	18
0703 90 00	- Leeks and other alliaceous vegetables	5	18
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
0704 10 00	- Cauliflowers and headed broccoli	5	18
0704 20 00	- Brussels sprouts	5	18
0704 90 00	- Other	5	18
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:		
	- Lettuce:		
0705 11 00	-- Cabbage lettuce (head lettuce)	5	18
0705 19 00	-- Other	5	18
	- Chicory:		
0705 21 00	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	5	18
0705 29 00	-- Other	5	18
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706 10 00	- Carrots and turnips	5	18
0706 90 00	- Other	5	18
0707 00 00	Cucumbers and gherkins, fresh or chilled	5	18
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708 10 00	- Peas (<i>Pisum sativum</i>)	5	18
0708 20 00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	5	18
0708 90 00	- Other leguminous vegetables	5	18
0709	Other vegetables, fresh or chilled:		
0709 10 00	- Globe artichokes	5	18
0709 20 00	- Asparagus	5	18
0709 30 00	- Aubergines (egg-plants)	5	18
0709 40 00	- Celery other than celeriac	5	18
	- Mushrooms and truffles:		
0709 51 00	-- Mushrooms	5	18
0709 52 00	-- Truffles	5	18
0709 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	5	18
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5	18
0709 90 00	- Other	5	18
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
0710 10 00	- Potatoes	5	18
	- Leguminous vegetables, shelled or unshelled:		
0710 21 00	-- Peas (<i>Pisum sativum</i>)	5	18
0710 22 00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	5	18
0710 29 00	-- Other	5	18
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5	18
0710 40 00	- Sweet corn	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0710 80 00	- Other vegetables	5	18
0710 90 00	- Mixtures of vegetables	5	18
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0711 10 00	- Onions	15	18
0711 20 00	- Olives	15	18
0711 30 00	- Capers	15	18
0711 40 00	- Cucumbers and gherkins	15	18
0711 90 00	- Other vegetables; mixtures of vegetables	15	18
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712 20 00	- Onions	15	18
0712 30 00	- Mushrooms and truffles	15	18
0712 90 00	- Other vegetables; mixtures of vegetables	15	18
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:		
	- Peas (<i>Pisum sativum</i>):		
0713 10 10	-- Seed	5	18
0713 10 90	-- Other	5	18
	- Chickpeas (garbanzos):		
0713 20 10	-- Seed	5	18
0713 20 90	-- Other	5	18
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
0713 31 10	--- Seed	5	18
0713 31 90	--- Other	5	18
	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):		
0713 32 10	--- Seed	5	18
0713 32 90	--- Other	5	18
	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		
0713 33 10	--- Seed	5	18
0713 33 90	--- Other	5	18
	-- Other:		
0713 39 10	--- Seed	5	18
0713 39 90	--- Other	5	18
	- Lentils:		
0713 40 10	-- Seed	5	18
0713 40 90	-- Other	5	18
	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>):		
0713 50 10	--- Seed	5	18
0713 50 90	--- Other	5	18
	- Other:		
0713 90 10	--- Seed	5	18
0713 90 90	--- Other	5	18
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
	- Manioc (cassava):		
0714 10 10	--- Seed	5	18
0714 10 90	--- Other	5	18
	- Sweet potatoes:		
0714 20 10	--- Seed	5	18
0714 20 90	--- Other	5	18
	- Other:		
0714 90 10	--- Seed	5	18
0714 90 90	--- Other	5	18

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 stabilization (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.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	- Coconuts:		
0801 11 00	-- Desiccated	5	18
0801 19 00	-- Other	5	18
	- Brazil nuts:		
0801 21 00	-- In shell	5	18
0801 22 00	-- Shelled	5	18
	- Cashew nuts:		
0801 31 00	-- In shell	5	18
0801 32 00	-- Shelled	5	18
0802	Other nuts, fresh or dried, whether or not shelled or peeled:		
	- Almonds:		
0802 11 00	-- In shell	5	18
0802 12 00	-- Shelled	5	18
	- Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802 21 00	-- In shell	5	18
0802 22 00	-- Shelled	5	18
	- Walnuts:		
	-- In shell:		
0802 31 10	--- Macadamia nuts	5	18
0802 31 90	--- Other	5	18
	-- Shelled:		
0802 32 10	--- Macadamia nuts	5	18
0802 32 90	--- Other	5	18
0802 40 00	- Chestnuts (<i>Castanea spp.</i>)	5	18
0802 50 00	- Pistachios	5	18
0802 90 00	- Other	5	18
0803	Bananas, including plantains, fresh or dried:		
0803 00 10	--- Bananas	5	18
0803 00 90	--- Other	5	18
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804 10 00	- Dates	5	18
0804 20 00	- Figs	5	18
0804 30 00	- Pineapples	5	18
0804 40 00	- Avocados	5	18
0804 50 00	- Guavas, mangoes and mangosteens	5	18
0805	Citrus fruit, fresh or dried:		
0805 10 00	- Oranges	5	18
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	5	18
0805 30 00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>)	5	18
0805 40 00	- Grapefruit	5	18
0805 90 00	- Other	5	18
0806	Grapes, fresh or dried:		
0806 10 00	- Fresh	5	18
0806 20 00	- Dried	5	18
0807	Melons (including watermelons) and papaws (papayas), fresh:		
0807 10 00	- Melons (including watermelons), fresh	5	18
0807 20 00	- Papaws (papayas)	5	18
0808	Apples, pears and quinces, fresh:		
0808 10 00	- Apples, fresh	5	18
0808 20 00	- Pears and quinces, fresh	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809 10 00	- Apricots	5	18
0809 20 00	- Cherries	5	18
0809 30 00	- Peaches, including nectarines	5	18
0809 40 00	- Plums and sloes	5	18
0810	Other fruit, fresh:		
0810 10 00	- Strawberries	5	18
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	5	18
0810 30 00	- Black, white or red currants and gooseberries	5	18
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	5	18
0810 50 00	- Kiwifruit	5	18
	- Other:		
0810 90 10	- - - Maracuja	5	18
0810 90 90	- - - Other	5	18
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811 10 00	- Strawberries	5	18
0811 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5	18
0811 90 00	- Other	5	18
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0812 10 00	- Cherries	15	18
0812 20 00	- Strawberries	15	18
0812 90 00	- Other	15	18
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:		
0813 10 00	- Apricots	15	18
0813 20 00	- Prunes	15	18
0813 30 00	- Apples	15	18
0813 40 00	- Other fruit	15	18
0813 50 00	- Mixtures of nuts or dried fruits of this Chapter	15	18
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5	18

CHAPTER 9 COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings 0904 to 0910 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 0910.

The addition of other substances to the products of headings 0904 to 0910 (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 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	- Coffee, not roasted:		
	- - Not decaffeinated:		
0901 11 10	- - - In beans or seeds complete with their skins	5	18
0901 11 90	- - - In beans or seeds stripped of their skins	5	18
0901 12 00	- - Decaffeinated	15	18
	- Coffee, roasted:		
	- - Not decaffeinated	30	18
0901 21 00	- - Decaffeinated	30	18
	- Other:		
0901 90 10	- - - Coffee husks and skins	5	18
0901 90 20	- - - Coffee substitutes containing coffee	30	18
0902	Tea, whether or not flavoured:		
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5	18
0902 20 00	- Other green tea (not fermented)	5	18
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	30	18
0902 40 00	- Other black tea (fermented) and other partly fermented tea	30	18
0903 00 00	Maté	5	18
0904	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>:		
	- Pepper:		
0904 11 00	- - Neither crushed nor ground	5	18
0904 12 00	- - Crushed or ground	5	18
0904 20 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	5	18
0905 00 00	Vanilla	5	18
0906	Cinnamon and cinnamon-tree flowers:		
0906 10 00	- Neither crushed nor ground	5	18
0906 20 00	- Crushed or ground	5	18
0907 00 00	Cloves (whole fruit, cloves and stems)	5	18
0908	Nutmeg, mace and cardamoms:		
0908 10 00	- Nutmeg	5	18
0908 20 00	- Mace	5	18
0908 30 00	- Cardamoms	5	18
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
0909 10 00	- Seeds of anise or badian	5	18
0909 20 00	- Seeds of coriander	5	18
0909 30 00	- Seeds of cumin	5	18
0909 40 00	- Seeds of caraway	5	18
0909 50 00	- Seeds of fennel; juniper berries	5	18
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
0910 10 00	- Ginger	5	18
0910 20 00	- Saffron	5	18
0910 30 00	- Turmeric (curcuma)	5	18
0910 40 00	- Thyme; bay leaves	5	18
0910 50 00	- Curry	5	18
	- Other spices:		
0910 91 00	- - Mixtures referred to in Note 1 b) to this Chapter	5	18
0910 99 00	- - Other	5	18

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 1006.
2. Heading 1005 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.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1001	Wheat and meslin:		
	- Durum wheat:		
1001 10 10	--- Seed	5	18
1001 10 90	--- Other	5	18
	- Other:		
1001 90 10	--- Seed	5	18
1001 90 90	--- Other	5	18
1002 00	Rye:		
1002 00 10	--- Seed	5	18
1002 00 90	--- Other	5	18
1003 00	Barley:		
1003 00 10	--- Seed	5	18
1003 00 90	--- Other	5	18
1004 00	Oats:		
1004 00 10	--- Seed	5	18
1004 00 90	--- Other	5	18
1005	Maize (corn):		
1005 10 00	- Seed	5	18
1005 90 00	- Other	5	18
1006	Rice:		
1006 10	- Rice in the husk (paddy or rough):		
1006 10 10	--- Seed	5	18
1006 10 90	--- Other	5	18
1006 20 00	- Husked (brown) rice	15	18
1006 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed	30	18
1006 40 00	- Broken rice	5	18
1007 00	Grain sorghum:		
1007 00 10	--- Seed	5	18
1007 00 90	--- Other	5	18
1008	Buckwheat, millet and canary seed; other cereals:		
1008 10	- Buckwheat:		
1008 10 10	--- Seed	5	18
1008 10 90	--- Other	5	18
1008 20	- Millet:		
1008 20 10	--- Seed	5	18
1008 20 90	--- Other	5	18
1008 30	- Canary seed:		
1008 30 10	--- Seed	5	18
1008 30 90	--- Other	5	18
1008 90	- Other cereals:		
1008 90 10	--- Seed	5	18
1008 90 90	--- Other	5	18

CHAPTER 11
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;
INULIN; WHEAT GLUTEN

NOTES

1. This Chapter does not cover:
- roasted malt put up as coffee substitutes (heading 0901 or 2101);
 - prepared flours, groats, meals or starches of heading 1901;
 - corn flakes or other products of heading 1904;
 - vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
 - pharmaceutical products (Chapter 30); or
 - starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
- a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.
- B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 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 within heading 1103 or 1104

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

3. For the purposes of heading 1103, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
- 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;
 - 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.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1101	Wheat or meslin flour:		
1101 00 10	--- Of wheat	15	18
1101 00 20	--- Of meslin	15	18
1102	Cereal flours other than of wheat or meslin:		
1102 10 00	- Rye flour	15	18
1102 20 00	- Maize (corn) flour	15	18
1102 30 00	- Rice flour	15	18
	- Other:		
1102 90 10	--- Of grain sorghum	15	18
1102 90 90	--- Other	15	18
1103	Cereal groats, meal and pellets:		
	- Groats and meal:		
1103 11 00	-- Of wheat	15	18
1103 12 00	-- Of oats	15	18
	-- Of maize (corn):		
1103 13 10	--- For industrial use	15	18
1103 13 90	--- Other	15	18
1103 14 00	-- Of rice	15	18
1103 19 00	-- Of other cereals	15	18
	- Pellets:		
1103 21 00	-- Of wheat	15	18
1103 29 00	-- Of other cereals	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:		
	- Rolled or flaked grains:		
1104 11 00	-- Of barley	15	18
1104 12 00	-- Of oats	15	18
1104 19 00	-- Of other cereals	15	18
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104 21 00	-- Of barley	15	18
1104 22 00	-- Of oats	15	18
1104 23 00	-- Of maize (corn)	15	18
1104 29 00	-- Of other cereals	15	18
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	15	18
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:		
1105 10 00	- Flour, meal and powder	15	18
1105 20 00	- Flakes, granules and pellets	15	18
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:		
1106 10 00	- Of the dried leguminous vegetables of heading 0713	15	18
1106 20	- Of sago or of roots or tubers of heading 0714:		
1106 20 10	--- Manioc flour	15	18
1106 20 90	--- Other	15	18
1106 30 00	- Of the products of Chapter 8	15	18
1107	Malt, whether or not roasted:		
1107 10 00	- Not roasted	15	18
1107 20 00	- Roasted	15	18
1108	Starches; inulin:		
	- Starches:		
1108 11 00	-- Wheat starch	15	18
1108 12 00	-- Maize (corn) starch	15	18
1108 13 00	-- Potato starch	15	18
1108 14 00	-- Manioc (cassava) starch	15	18
1108 19 00	-- Other starches	15	18
1108 20 00	- Inulin	15	18
1109 00 00	Wheat gluten, whether or not dried	15	18

CHAPTER 12
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

NOTES

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading 1208 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 2304 to 2306.
3. For the purposes of heading 1209, 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 1209 does not, however, apply to the following even if for sowing:
 - a) leguminous vegetables or sweet corn (Chapter 7);
 - b) spices or other products of Chapter 9;
 - c) cereals (Chapter 10); or
 - d) products of headings 1201 to 1207 or 1211.
4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
 Heading 1211 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 3808.
5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include:
 - a) dead single-cell micro-organisms of heading 2102;
 - b) cultures of micro-organisms of heading 3002; or
 - c) fertilizers of heading 3101 or 3105.

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 gramme.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1201	Soya beans, whether or not broken:		
1201 00 10	--- Seed	5	18
1201 00 90	--- Other	5	18
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
	- In shell:		
1202 10 10	--- Seed	5	18
1202 10 90	--- Other	5	18
	- Shelled, whether or not broken:		
1202 20 10	--- Seed	5	18
1202 20 90	--- Other	5	18
1203	Copra:		
1203 00 10	--- Seed	5	18
1203 00 90	--- Other	5	18
1204	Linseed, whether or not broken:		
1204 00 10	--- Seed	5	18
1204 00 90	--- Other	5	18
1205	Rape or colza seeds, whether or not broken:		
1205 00 10	--- Seed	5	18
1205 00 90	--- Other	5	18
1206	Sunflower seeds, whether or not broken:		
1206 00 10	--- Seed	5	18
1206 00 90	--- Other	5	18
1207	Other oil seeds and oleaginous fruits, whether or not broken:		
	- Palm nuts and kernels:		
1207 10 10	--- Seed	5	18
1207 10 90	--- Other	5	18
	- Cotton seeds:		
1207 20 10	--- Seed	5	18
1207 20 90	--- Other	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1207 30 10	- Castor oil seeds: - - - Seed	5	18
1207 30 90	- - - Other	5	18
1207 40 10	- Sesamum seeds: - - - Seed	5	18
1207 40 90	- - - Other	5	18
1207 50 10	- Mustard seeds: - - - Seed	5	18
1207 50 90	- - - Other	5	18
1207 60 10	- Safflower seeds: - - - Seed	5	18
1207 60 90	- - - Other	5	18
1207 91 10	- Other: - - Poppy seeds: - - - Seed	5	18
1207 91 90	- - - Other	5	18
1207 92 10	- - Shea nuts (karite nuts): - - - Seed	5	18
1207 92 90	- - - Other	5	18
1207 99 10	- - Other: - - - Seed	5	18
1207 99 90	- - - Other	5	18
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
1208 10 00	- Of soya beans	15	18
1208 90 00	- Other	15	18
1209	Seeds, fruit and spores, of a kind used for sowing:		
1209 11 00	- Beet seed: - - Sugar beet seed	5	18
1209 19 00	- - Other	5	18
1209 21 00	- Seeds of forage plants, other than beet seed: - - Lucerne (alfalfa) seed	5	18
1209 22 00	- - Clover (<i>Trifolium spp.</i>) seed	5	18
1209 23 00	- - Fescue seed	5	18
1209 24 00	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seed	5	18
1209 25 00	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	5	18
1209 26 00	- - Timothy grass seed	5	18
1209 29 00	- - Other	5	18
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers - Other:	5	18
1209 91 00	- - Vegetable seeds	5	18
1209 99 00	- - Other	5	18
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:		
1210 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	5	18
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5	18
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:		
1211 10 00	- Liquorice roots	5	18
1211 20 00	- Ginseng roots - Other:	5	18
1211 90 10	- - - Cinchona bark	5	18
1211 90 90	- - - Other	5	18
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:		
1212 10 00	- Locust beans, including locust bean seeds	5	18
1212 20 00	- Seaweeds and other algae	5	18
1212 30 00	- Apricot, peach or plum stones and kernels - Other:	5	18
1212 91 00	- - Sugar beet	5	18
1212 92 00	- - Sugar cane	5	18
1212 99 00	- - Other	5	18
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	5	18
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:		
1214 10 00	- Lucerne (alfalfa) meal and pellets	15	18
1214 90 00	- Other	5	18

CHAPTER 13
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
- a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
 - b) malt extract (heading 1901);
 - c) extracts of coffee, tea or maté (heading 2101);
 - d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
 - f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
 - g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
 - h) tanning or dyeing extracts (heading 3201 or 3203);
 - ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
 - k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):		
1301 10 00	- Lac	5	18
1301 20 00	- Gum Arabic	5	18
1301 90 00	- Other	5	18
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Vegetable saps and extracts:		
1302 11 00	-- Opium	15	18
1302 12 00	-- Of liquorice	15	18
1302 13 00	-- Of hops	15	18
	-- Of pyrethrum or of the roots of plants containing rotenone:		
1302 14 10	--- Of pyrethrum	15	18
1302 14 20	--- Of the roots of plants containing rotenone	15	18
1302 19 00	-- Other	15	18
1302 20 00	- Pectic substances, pectinates and pectates	15	18
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302 31 00	-- Agar-agar	15	18
1302 32 00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	15	18
1302 39 00	-- Other	15	18

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 1401 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 4404).
3. Heading 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):		
1401 10 00	- Bamboos	5	18
1401 20 00	- Rattans	5	18
1401 90 00	- Other	5	18
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material:		
1402 10 00	- Kapok	5	18
1402 90 00	- Other	5	18
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:		
1403 10 00	- Broomcorn (<i>Sorghum vulgare var. technicum</i>)	5	18
1403 90 00	- Other	5	18
1404	Vegetable products not elsewhere specified or included:		
1404 10 00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	5	18
1404 20 00	- Cotton linters	5	18
1404 90 00	- Other	5	18

**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 0210;
 - b) cocoa butter, fat or oil (heading 1804);
 - c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
 - d) greaves (heading 2301) or residues of headings 2304 to 2306;
 - 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 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

SUBHEADING NOTE

1. For the purposes of subheadings 1514 11 and 1514 19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1501 00 00	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	15	18
1502 00 00	Fats of bovine animals, sheep or goats, other than those of heading 1503	15	18
1503 00 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	15	18
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
1504 10 00	- Fish-liver oils and their fractions	15	18
1504 20 00	- Fats and oils and their fractions, of fish, other than liver oils	15	18
1504 30 00	- Fats and oils and their fractions, of marine mammals	15	18
1505	Wool grease and fatty substances derived therefrom (including lanolin):		
1505 10 00	- Wool grease, crude	15	18
1505 90 00	- Other	15	18
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	15	18
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:		
1507 10 00	- Crude oil, whether or not degummed	15	18
1507 90 00	- Other	30	18
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
1508 10 00	- Crude oil	15	18
1508 90 00	- Other	30	18
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:		
1509 10 00	- Virgin	30	18
1509 90 00	- Other	30	18
1510 00 00	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 1509	30	18
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511 10 00	- Crude oil	15	18
1511 90 00	- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Sunflower-seed or safflower oil and fractions thereof:		
1512 11 00	-- Crude oil	15	18
1512 19 00	-- Other	30	18
	- Cotton-seed oil and its fractions:		
1512 21 00	-- Crude oil, whether or not gossypol has been removed	15	18
1512 29 00	-- Other	30	18
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Coconut (copra) oil and its fractions:		
1513 11 00	-- Crude oil	15	18
1513 19 00	-- Other	30	18
	- Palm kernel or babassu oil and fractions thereof:		
1513 21 00	-- Crude oil	15	18
1513 29 00	-- Other	30	18
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
1514 10 00	- Crude oil	15	18
1514 90 00	- Other	30	18
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
	- Linseed oil and its fractions:		
1515 11 00	-- Crude oil	15	18
1515 19 00	-- Other	30	18
	- Maize (corn) oil and its fractions:		
1515 21 00	-- Crude oil	15	18
1515 29 00	-- Other	30	18
1515 30 00	- Castor oil and its fractions	30	18
1515 40 00	- Tung oil and its fractions	30	18
1515 50 00	- Sesame oil and its fractions	30	18
1515 60 00	- Jojoba oil and its fractions	30	18
1515 90 00	- Other	30	18
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:		
1516 10 00	- Animal fats and oils and their fractions	15	18
1516 20 00	- Vegetable fats and oils and their fractions	15	18
1517	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 1516:		
	- Margarine, excluding liquid margarine:		
1517 10 10	--- Put up for retail sale	30	18
1517 10 20	--- Not put up for retail sale	30	18
	- Other:		
1517 90 10	--- Put up for retail sale	30	18
1517 90 20	--- Not put up for retail sale	30	18
1518 00 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; 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	30	18
1519	Deleted		
1520	Glycerol, crude; glycerol waters and glycerol lyes:		
1520 00 10	--- Glycerol, crude	15	18
1520 00 20	--- Glycerol waters and glycerol lyes	30	18
1520 00 90	--- Other	30	18
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521 10 00	- Vegetable waxes	15	18
1521 90	- Other:		
1521 90 10	--- Beeswax	15	18
1521 90 90	--- Other	15	18
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:		
1522 00 10	--- Residues resulting from the treatment of fatty substances	5	18
1522 00 90	--- Other	5	18

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

NOTE

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

**CHAPTER 16
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS
OR OTHER AQUATIC INVERTEBRATES**

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
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 1902 or to the preparations of heading 2103 or 2104.

SUBHEADING NOTES

1. For the purposes of subheading 1602 10, the expression “homogenized preparations” means preparations of meat, meat offal or blood, finely homogenized, 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 1602.
2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1601 00 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	30	18
1602	Other prepared or preserved meat, meat offal or blood:		
1602 10 00	- Homogenized preparations	30	18
1602 20 00	- Of liver of any animal	30	18
	- Of poultry of heading 0105:		
1602 31 00	-- Of turkeys	30	18
1602 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	30	18
1602 39 00	-- Other	30	18
	- Of swine:		
1602 41 00	-- Hams and cuts thereof	30	18
1602 42 00	-- Shoulders and cuts thereof	30	18
1602 49 00	-- Other, including mixtures	30	18
	- Of bovine animals:		
1602 50 10	--- Not further prepared than boiled, whether or not containing added spices, flour or starches, (for example, Corned beef or meat loaf), put up in airtight metal containers	30	18
1602 50 90	--- Other	30	18
	- Other, including preparations of blood of any animal:		
1602 90 10	--- Of sheep, not further prepared than boiled, whether or not containing added spices, flour or starches, put up in airtight metal containers	30	18
1602 90 90	--- Other	30	18
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
1603 00 10	--- Extracts and juices of meat	15	18
1602 00 20	--- Extracts of fish	15	18
1602 00 90	--- Other	15	18
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	- Fish, whole or in pieces, but not minced:		
1604 11 00	-- Salmon	30	18
1604 12 00	-- Herrings	30	18
1604 13 00	-- Sardines, sardinella and brisling or sprats	30	18
1604 14 00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	30	18
1604 15 00	-- Mackerel	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1604 16 00	- - Anchovies	30	18
1604 19 00	- - Other	30	18
1604 20 00	- Other prepared or preserved fish	30	18
1604 30 00	- Caviar and caviar substitutes	30	18
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 10 00	- Crabs	30	18
1605 20 00	- Shrimps and prawns	30	18
1605 30 00	- Lobster	30	18
1605 40 00	- Other crustaceans	30	18
1605 90 00	- Other	30	18

CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

NOTE

1. This Chapter does not cover:
- a) sugar confectionery containing cocoa (heading 1806);
 - b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; 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°.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1701	Cane or beet sugar and chemically pure sucrose, in solid form:		
	- Raw sugar not containing added flavouring or colouring matter:		
	-- Cane sugar:		
1701 11 10	--- In blocks or lumps	30	18
1701 11 90	--- Other	30	18
	-- Beet sugar:		
1701 12 10	--- Raw beet sugar, not containing added flavouring or colouring matter, in blocks or lumps	30	18
1701 12 90	--- Raw beet sugar, not containing added flavouring or colouring matter, solid, not in blocks or lumps	30	18
	- Other:		
	-- Containing added flavouring or colouring matter:		
1701 91 10	--- In blocks or lumps	30	18
1701 91 90	--- Other	30	18
	-- Other:		
1701 99 10	--- In blocks or lumps	30	18
1701 99 90	--- Other	30	18
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Lactose and lactose syrup:		
1702 11 00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	30	18
1702 19 00	-- Other	30	18
1702 20 00	- Maple sugar and maple syrup	30	18
1702 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	30	18
1702 40 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	30	18
1702 50 00	- Chemically pure fructose	30	18
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	30	18
	- Other, including invert sugar:		
1702 90 10	--- Artificial honey, whether or not mixed with natural honey	30	18
1702 90 90	--- Other	30	18
1703	Molasses resulting from the extraction or refining of sugar:		
1703 10 00	- Cane molasses	15	18
1703 90 00	- Other	15	18
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704 10 00	- Chewing gum, whether or not sugar-coated	30	18
	- Other:		
1704 90 10	--- Boiled sweets	30	18
1704 90 90	--- Other	30	18

CHAPTER 18
COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1801 00 00	Cocoa beans, whole or broken, raw or roasted	5	18
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	5	18
1803	Cocoa paste, whether or not defatted:		
1803 10 00	- Not defatted	15	18
1803 20 00	- Wholly or partly defatted	15	18
1804 00 00	Cocoa butter, fat and oil	15	18
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	15	18
1806	Chocolate and other food preparations containing cocoa:		
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	30	18
1806 20 00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	30	18
	- Other, in blocks, slabs or bars:		
1806 31 00	- - Filled	30	18
1806 32 00	- - Not filled	30	18
1806 90 00	- Other	30	18

CHAPTER 19
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) except in the case of stuffed products of heading 1902, 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 2309); or
 - c) medicaments or other products of Chapter 30.
2. For the purposes of heading 1901:
 - 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 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 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 1806 (heading 1806).
4. For the purposes of heading 1904, 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.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa on a totally defatted basis, not elsewhere specified or included:		
1901 10 00	- Preparations for infant use, put up for retail sale	30	18
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	30	18
	- Other:		
1901 90 10	- - - Malt extract	30	18
1901 90 90	- - - Other	30	18
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Uncooked pasta, not stuffed or otherwise prepared:		
1902 11 00	- - Containing eggs	30	18
1902 19 00	- - Other	30	18
1902 20 00	- Stuffed pasta, whether or not cooked or otherwise prepared	30	18
1902 30 00	- Other pasta	30	18
1902 40 00	- Couscous	30	18
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	30	18
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked cereals (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		
1904 10 00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	30	18
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30	18
1904 90 00	- Other	30	18
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905 10 00	- Crispbread	30	18
1905 20 00	- Gingerbread and the like	30	18
1905 30 00	- Sweet biscuits; waffles and wafers	30	18
1905 40 00	- Rusks, toasted bread and similar toasted products	30	18
1905 90 00	- Other	30	18

CHAPTER 20
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does not cover:
 - a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
 - b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - c) homogenized composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (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 2002.
5. For the purposes of heading 2007, 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 2009, 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 "homogenized vegetables" means preparations of vegetables, finely homogenized, 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 preparations 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 2005.
2. For the purposes of subheading 2007 10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, 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 2007.
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 20°C if the reading is made at a different temperature.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001 10 00	- Cucumbers and gherkins	30	18
2001 20 00	- Onions	30	18
2001 90 00	- Other	30	18
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002 10 00	- Tomatoes, whole or in pieces	30	18
	- Other:		
2002 90 10	- - - Tomato purée or concentrate	30	18
2002 90 90	- - - Other	30	18
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003 10 00	- Mushrooms	30	18
2003 20 00	- Truffles	30	18
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:		
2004 10 00	- Potatoes	30	18
2004 90 00	- Other vegetables and mixtures of vegetables	30	18
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:		
2005 10 00	- Homogenized vegetables	30	18
2005 20 00	- Potatoes	30	18
2005 40 00	- Peas (<i>Pisum sativum</i>)	30	18
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
2005 51 00	- - Beans, shelled	30	18
2005 59 00	- - Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2005 60 00	- Asparagus	30	18
2005 70 00	- Olives	30	18
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	30	18
2005 90 00	- Other vegetables and mixtures of vegetables	30	18
2006 00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	30	18
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:		
	- Homogenized preparations:		
2007 10 10	--- Jams and marmalades	30	18
2007 10 90	--- Other	30	18
	- Other:		
	-- Citrus fruit:		
2007 91 10	--- Jams and marmalades	30	18
2007 91 90	--- Other	30	18
	-- Other:		
2007 99 10	--- Jams and marmalades	30	18
2007 99 90	--- Other	30	18
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008 11 00	-- Ground-nuts	30	18
2008 19 00	-- Other, including mixtures	30	18
2008 20 00	- Pineapples	30	18
2008 30 00	- Citrus fruit	30	18
2008 40 00	- Pears	30	18
2008 50 00	- Apricots	30	18
2008 60 00	- Cherries	30	18
2008 70 00	- Peaches	30	18
2008 80 00	- Strawberries	30	18
	- Other, including mixtures other than those of subheading 2008 19:		
2008 91 00	-- Palm hearts	30	18
2008 92 00	-- Mixtures	30	18
2008 99 00	-- Other	30	18
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		
	- Orange juice:		
2009 11 00	-- Frozen	30	18
2009 19 00	-- Other	30	18
2009 20 00	- Grapefruit juice	30	18
2009 30 00	- Juice of any other single citrus fruit	30	18
2009 40 00	- Pineapple juice	30	18
2009 50 00	- Tomato juice	30	18
2009 60 00	- Grape juice (including grape must)	30	18
2009 70 00	- Apple juice	30	18
	- Juice of any other fruit or vegetable:		
2009 80 10	--- Maracuja juice	30	18
2009 80 90	--- Other	30	18
2009 90 00	- Mixtures of juices	30	18

CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:
 - a) mixed vegetables of heading 0712;
 - b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
 - c) flavoured tea (heading 0902);
 - d) spices or other products of headings 0904 to 0910;
 - e) food preparations, other than the products described in heading 2103 or 2104, 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 3003 or 3004; or
 - g) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in Note 1 b) above are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101 11 00	-- Extracts, essences and concentrates	30	18
2101 12 00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	30	18
2101 20 00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	30	18
2101 30 00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30	18
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:		
2102 10 00	- Active yeasts	30	18
2102 20 00	- Inactive yeasts; other single-cell micro-organisms, dead	30	18
2102 30 00	- Prepared baking powders	30	18
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103 10 00	- Soya sauce	30	18
2103 20 00	- Tomato ketchup and other tomato sauces	30	18
2103 30 00	- Mustard flour and meal and prepared mustard	30	18
2103 90 00	- Other	30	18
2104	Soups and broths and preparations therefor; homogenized composite food preparations:		
2104 10 00	- Soups and broths and preparations therefor	30	18
2104 20 00	- Homogenized composite food preparations	30	18
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	30	18
2106	Food preparations not elsewhere specified or included:		
2106 10 00	- Protein concentrates and textured protein substances	30	18
	- Other:		
2106 90 10	--- Compound preparations (concentrated extracts for the manufacture of lemonades)	30	18
2106 90 20	--- Improvers for bread, bakery products and biscuits	30	18
2106 90 90	--- Other	30	18

CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:
 - a) products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
 - b) sea water (heading 2501);
 - c) distilled or conductivity water or water of similar purity (heading 2851);
 - d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 2915);
 - e) medicaments of heading 3003 or 3004; 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 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

SUBHEADING NOTE

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.

H.S. CODE	Description of Goods	Rate of Duty (%)	TC (%)	V.A.T. (%)
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:			
	- Mineral waters and aerated waters:			
2201 10 10	--- Mineral waters	30	10	18
2201 10 20	--- Aerated waters	30	39	18
	- Other:			
2201 90 10	--- Waters	30	10	18
2201 90 20	--- ice and snow	30	10	18
2202	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 2009:			
2202 10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	30	39	18
2202 90 00	- Other	30	10	18
2203 00	Beer made from malt:			
2203 00 10	--- AMSTEL beer	30	40	18
2203 00 90	--- Other	30	40	18
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:			
2204 10 00	- Sparkling wine	30	70	18
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204 21 11	-- In containers holding 2 litres or less:			
	--- Wine:			
2204 21 12	---- Of an alcoholic strength of not less than 15°	30	70	18
2204 21 20	---- Of an alcoholic strength of less than 15°	30	70	18
2204 21 90	--- Grape must with fermentation prevented or arrested by the addition of alcohol	30	70	18
	- - Other:			
	--- Wine:			
2204 29 12	---- Of an alcoholic strength of not less than 15°	30	70	18
2204 29 13	---- Of an alcoholic strength of less than 15°, in containers holding more than 2 litres but less than 5 litres	30	70	18
2204 29 20	---- Of an alcoholic strength of less than 15°, in containers holding not less than 5 litres	30	70	18
2204 29 90	--- Grape must with fermentation prevented or arrested by the addition of alcohol	30	70	18
2204 30 00	- Other grape must	30	70	18
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			
2205 10 00	- In containers holding not more than 2 litres	30	70	18
2205 90 00	- Other	30	70	18

H.S. CODE	Description of Goods	Rate of Duty (%)	TC (%)	V.A.T. (%)
2206 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
2206 00 10	- - - Banana wine	30		18
2206 00 20	- - - Papaya wine	30		18
2206 00 90	- - - Other	30		18
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:			
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	15		18
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	15		18
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:			
2208 20 00	- Spirits obtained by distilling grape wine or grape marc	30	70	18
2208 30 00	- Whiskies	30	70	18
2208 40 00	- Rum and tafia	30	70	18
2208 50 00	- Gin and Geneva	30	70	18
2208 60 00	- Vodka	30	70	18
2208 70 00	- Liqueurs and cordials	30	70	18
2208 90 00	- Other	30	70	18
2209 00 00	Vinegar and substitutes for vinegar obtained from acetic acid	30		18

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTE

1. Heading 2309 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.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	15	18
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	15	18
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:		
2302 10 00	- Of maize (corn)	5	18
2302 20 00	- Of rice	5	18
2302 30 00	- Of wheat	5	18
2302 40 00	- Of other cereals	5	18
2302 50 00	- Of leguminous plants	5	18
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:		
2303 10 00	- Residues of starch manufacture and similar residues	5	18
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	5	18
2303 30 00	- Brewing or distilling dregs and waste	5	18
2304 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	5	18
2305 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5	18
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305:		
2306 10 00	- Of cotton seeds	5	18
2306 20 00	- Of linseed	5	18
2306 30 00	- Of sunflower seeds	5	18
2306 40 00	- Of rape or colza seeds	5	18
2306 50 00	- Of coconut or copra	5	18
2306 60 00	- Of palm nuts or kernels	5	18
2306 70 00	- Of maize (corn) germ	5	18
2306 90 00	- Other	5	18
2307 00 00	Wine lees; argol	15	18
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:		
2308 10 00	- Acorns and horse-chestnuts	5	18
2308 90 00	- Other	5	18
2309	Preparations of a kind used in animal feeding:		
2309 10 00	- Dog or cat food, put up for retail sale	30	18
2309 90 00	- Other	30	18

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE

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

H.S. CODE	Description of Goods	Rate of Duty (%)	TC (%)	V.A.T. (%)
2401	Unmanufactured tobacco; tobacco refuse:			
2401 10 00	- Tobacco, not stemmed/stripped	5		18
2401 20 00	- Tobacco, partly or wholly stemmed/stripped	15		18
2401 30 00	- Tobacco refuse	5		18
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:			
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco:	30	60	18
2402 20	- Cigarettes containing tobacco:			
2402 20 10	--- Cigarettes of a length exceeding 70 mm (<i>King size hard pack</i>)	30	60	18
2402 20 20	--- Cigarettes of a length exceeding 70 mm (<i>King size soft pack</i>)	30	60	18
2402 20 30	--- Cigarettes of a length not exceeding 70 mm (<i>Regular size soft pack</i>)	30	60	18
2402 20 40	--- Cigarettes of a length not exceeding 70 mm (<i>Regular size hard pack</i>)	30	60	18
2402 90 00	- Other	30	60	18
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:			
2403 10 00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion - Other:	30		18
2403 91 00	-- "Homogenized" or "reconstituted" tobacco	30		18
2403 99 00	-- Other	30		18

SECTION V MINERAL PRODUCTS

CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), 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 2802);
- b) earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading 2821);
- c) medicaments or other products of Chapter 30;
- d) perfumery, cosmetic or toilet preparations (Chapter 33);
- e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- f) precious or semi-precious stones (heading 7102 or 7103);
- g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- h) billiard chalks (heading 9504); or
- ij) writing or drawing chalks or tailors' chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of the Chapter are to be classified in heading 2517.

4. Heading 2530 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.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:		
2501 00 10	- - - Rock salt	5	18
2501 00 20	- - - Other salt	5	18
2501 00 30	- - - Pure sodium chloride, whether or not in aqueous solution; sea water	5	18
2502 00 00	Unroasted iron pyrites	5	18
2503 00 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	5	18
2504	Natural graphite:		
2504 10 00	- In powder or in flakes	5	18
2504 90 00	- Other	5	18
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:		
2505 10 00	- Silica sands and quartz sands	5	18
2505 90 00	- Other	5	18
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2506 10 00	- Quartz	5	18
	- Quartzite:		
2506 21 00	- - Crude or roughly trimmed	5	18
2506 29 00	- - Other	5	18
2507 00 00	Kaolin and other kaolinic clays, whether or not calcined	5	18
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:		
2508 10 00	- Bentonite	5	18
2508 20 00	- Decolourizing earths and fuller's earth	5	18
2508 30 00	- Fire-clay	5	18
2508 40 00	- Other clays	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2508 50 00	- Andalusite, kyanite and sillimanite	5	18
2508 60 00	- Mullite	5	18
2508 70 00	- Chamotte or dinas earths	5	18
2509 00 00	Chalk	5	18
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:		
2510 10 00	- Unground	5	18
2510 20 00	- Ground	5	18
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816:		
2511 10 00	- Natural barium sulphate (barytes)	5	18
2511 20 00	- Natural barium carbonate (witherite)	5	18
2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:		
2512 00 10	- - - Diatomite	5	18
2512 00 90	- - - Other	5	18
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
	- Pumice stone:		
2513 11 00	- - Crude or in irregular pieces, including crushed pumice ("bimskies")	5	18
2513 19 00	- - Other	5	18
2513 20 00	- Emery, natural corundum, natural garnet and other natural abrasives	5	18
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	18
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	- Marble and travertine:		
	- - Crude or roughly trimmed:		
2515 11 10	- - - Marble	5	18
2515 11 20	- - - Travertine	5	18
	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2515 12 10	- - - Marble	5	18
2515 12 20	- - - Travertine	5	18
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster	5	18
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	- Granite:		
2516 11 00	- - Crude or roughly trimmed	5	18
2516 12 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	18
	- Sandstone:		
2516 21 00	- - Crude or roughly trimmed	5	18
2516 22 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	18
2516 90 00	- Other monumental or building stone	5	18
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
2517 10 00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	18
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	5	18
2517 30 00	- Tarred macadam	5	18
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
2517 41 00	- - Of marble	5	18
2517 49 00	- - Other	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2518	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite):		
2518 10 00	- Dolomite, not calcined or sintered - Calcined or sintered dolomite:	5	18
2518 20 10	--- Calcined	5	18
2518 20 20	--- Sintered	5	18
2518 30 00	- Dolomite ramming mix	5	18
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:		
2519 10 00	- Natural magnesium carbonate (magnesite)	5	18
2519 90 00	- Other	5	18
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:		
2520 10 10	- Gypsum; anhydrite: --- Gypsum	5	18
2520 10 20	--- Anhydrite	5	18
2520 20 00	- Plasters	15	18
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	5	18
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825:		
2522 10 00	- Quicklime	15	18
2522 20 00	- Slaked lime	15	18
2522 30 00	- Hydraulic lime	15	18
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:		
2523 10 00	- Cement clinkers - Portland cement:	15	18
2523 21 00	-- White cement, whether or not artificially coloured	30	18
2523 29 00	-- Other	30	18
2523 30 00	- Aluminous cement	30	18
2523 90 00	- Other hydraulic cements	30	18
2524 00 00	Asbestos	Prohibited	Prohibited
2525	Mica, including splittings; mica waste:		
2525 10 00	- Crude mica and mica rifted into sheets or splittings	5	18
2525 20 00	- Mica powder	5	18
2525 30 00	- Mica waste	5	18
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:		
2526 10 10	- Not crushed, not powdered: --- Talc	5	18
2526 10 90	--- Other	5	18
2526 20 10	- Crushed or ground: --- Talc	5	18
2526 20 90	--- Other	5	18
2527 00 00	Natural cryolite; natural chiolite	5	18
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight:		
2528 10 00	- Natural sodium borates and concentrates thereof (whether or not calcined)	5	18
2528 90 00	- Other	5	18
2529	Felspar; leucite; nepheline and nepheline syenite; fluorspar:		
2529 10 00	- Felspar - Fluorspar:	5	18
2529 21 00	-- Containing by weight 97% or less of calcium fluoride	5	18
2529 22 00	-- Containing by weight more than 97% of calcium fluoride	5	18
2529 30 00	- Leucite; nepheline and nepheline syenite	5	18
2530	Mineral substances not elsewhere specified or included:		
2530 10 00	- Vermiculite, perlite and chlorites, unexpanded	5	18
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	5	18
2530 40 00	- Natural micaceous iron oxides - Other:	5	18
2530 90 10	--- Soda ash	5	18
2530 90 20	--- Red haematite	5	18

**CHAPTER 26
ORES, SLAG AND ASH**

NOTES

1. This Chapter does not cover:
 - a) slag or similar industrial waste prepared as macadam (heading 2517);
 - b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
 - c) basic slag of Chapter 31;
 - d) slag wool, rock wool or similar mineral wools (heading 6806);
 - e) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
 - f) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 2620 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2601	Iron ores and concentrates, including roasted iron pyrites:		
	- Iron ores and concentrates, other than roasted iron pyrites:		
	-- Non-agglomerated:		
2601 11 10	--- Red haematite	5	18
2601 11 90	--- Other	5	18
	-- Agglomerated:		
2601 12 10	--- Red haematite	5	18
2601 12 90	--- Other	5	18
2601 20 00	- Roasted iron pyrites	5	18
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:		
2602 00 10	--- Manganese ores	5	18
2602 00 90	--- Other	5	18
2603	Copper ores and concentrates:		
2603 00 10	--- Copper ores	5	18
2603 00 20	--- Copper concentrates	5	18
2604 00 00	Nickel ores and concentrates	5	18
2605 00 00	Cobalt ores and concentrates	5	18
2606 00 00	Aluminium ores and concentrates	5	18
2607 00 00	Lead ores and concentrates	5	18
2608 00 00	Zinc ores and concentrates	5	18
2609 00	Tin ores and concentrates:		
2609 00 10	--- Tin ores	5	18
2609 00 20	--- Tin concentrates	5	18
2610 00 00	Chromium ores and concentrates	5	18
2611 00 00	Tungsten ores and concentrates	5	18
2612	Uranium or thorium ores and concentrates:		
2612 10 00	- Uranium ores and concentrates	5	18
2612 20 00	- Thorium ores and concentrates	5	18
2613	Molybdenum ores and concentrates:		
2613 10 00	- Roasted	5	18
2613 90 00	- Other	5	18
2614 00 00	Titanium ores and concentrates	5	18
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:		
2615 10 00	- Zirconium ores and concentrates	5	18
2615 90 00	- Other	5	18
2616	Precious metal ores and concentrates:		
2616 10 00	- Silver ores and concentrates	5	18
2616 90 00	- Other	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2617	Other ores and concentrates:		
2617 10 00	- Antimony ores and concentrates	5	18
2617 90 00	- Other	5	18
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	5	18
2619 00 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	5	18
2620	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds:		
	- Containing mainly zinc:		
2620 11 00	- - Hard zinc spelter	5	18
2620 19 00	- - Other	5	18
2620 20 00	- Containing mainly lead	5	18
2620 30 00	- Containing mainly copper	5	18
2620 40 00	- Containing mainly aluminium	5	18
2620 50 00	- Containing mainly vanadium	5	18
2620 90 00	- Other	5	18
2621 00 00	Other slag and ash, including seaweed ash (kelp)	5	18

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 2711;
 - b) medicaments of heading 3003 or 3004; or
 - c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 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 distills at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (Chapter 39).

SUBHEADING NOTES

1. For the purposes of subheading 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 "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

H.S. CODE	Description of Goods	Rate of Duty (%)	TC (%)	V.A.T. (%)
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:			
	- Coal, whether or not pulverized, but not agglomerated:			
2701 11 00	- - Anthracite	5		18
2701 12 00	- - Bituminous coal	5		18
2701 19 00	- - Other coal	5		18
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	15		18
2702	Lignite, whether or not agglomerated, excluding jet:			
2702 10 00	- Lignite, whether or not pulverized, but not agglomerated	5		18
2702 20 00	- Agglomerated lignite	15		18
2703 00 00	Peat (including peat litter), whether or not agglomerated	5		18
2704 00 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	15		18
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	15		18
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	15		18
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:			
2707 10 00	- Benzole	15		18
2707 20 00	- Toluole	15		18
2707 30 00	- Xylole	15		18
2707 40 00	- Naphthalene	15		18
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250°C by the ASTM D 86 method	15		18
2707 60 00	- Phenols	15		18
	- Other:			
2707 91 00	- - Creosote oils	15		18
2707 99 00	- - Other	15		18
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:			
2708 10 00	- Pitch	15		18
2708 20 00	- Pitch coke	15		18
2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude	5		18

H.S. CODE	Description of Goods	Rate of Duty (%)	TC (%)	V.A.T. (%)
2710	Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			
	--- Motor spirit:			
2710 00 11	---- Aviation spirit	30		18
2710 00 19	---- Other	30	37	18
2710 00 20	--- White spirit	30		18
2710 00 30	--- Kerosene	5		0
2710 00 40	--- Gas oils	30	37	18
2710 00 50	--- Fuel oils	5		18
2710 00 60	--- Lubricating oils and greases	30		18
2710 00 90	--- Other	30		18
2711	Petroleum gases and other gaseous hydrocarbons:			
	- Liquefied:			
2711 11 00	-- Natural gas	30		18
2711 12 00	-- Propane	30		18
2711 13 00	-- Butanes	30		18
2711 14 00	-- Ethylene, propylene, butylene and butadiene	30		18
2711 19 00	-- Other	30		18
	- In gaseous state:			
2711 21 00	-- Natural gas	30		18
2711 29 00	-- Other	30		18
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:			
	- Petroleum jelly:			
2712 10 10	--- Put up in barrels of not less than 50 kg	15		18
2712 10 90	--- Other	15		18
2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	15		18
2712 90 00	- Other	15		18
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:			
	- Petroleum coke:			
2713 11 00	-- Not calcined	15		18
2713 12 00	-- Calcined	15		18
	- Petroleum bitumen:			
2713 20 10	--- Blown oxide	15		18
2713 20 90	--- Other	15		18
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	15		18
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands, asphaltites and asphaltic rocks:			
2714 10 00	- Bituminous or oil shale and tar sands	5		18
	- Other:			
2714 90 10	--- Bituminous asphalt	15		18
2714 90 90	--- Other	15		18
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	15		18
2716 00 00	Electrical energy	15		18

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 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 2843 or 2846 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 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII are to be classified in the heading appropriate to that product, provided that the constituents are:
 - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - b) presented together; and
 - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

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 stabilizer (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, stabilized with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), 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 2811);
 - b) halide oxides of carbon (heading 2812);
 - c) carbon disulphide (heading 2813);
 - d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
 - e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - b) organo-inorganic compounds other than those mentioned in Note 2 above;
 - c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
 - e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; 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 3824;
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), 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 9001).

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 2811.
5. Headings 2826 to 2842 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 2842.
6. Heading 2844 applies only to:
- technetium (atomic 43), promethium (atomic 61), polonium (atomic 84) and all elements with an atomic number greater than 84;
 - 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;
 - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - 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);
 - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, 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 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
I. CHEMICAL ELEMENTS			
2801	Fluorine, chlorine, bromine and iodine:		
2801 10 00	- Chlorine	15	18
2801 20 00	- Iodine	15	18
2801 30 00	- Fluorine; bromine	15	18
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	15	18
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):		
2803 00 10	- - - Carbon blacks	15	18
2803 00 90	- - - Other	15	18
2804	Hydrogen, rare gases and other non-metals:		
2804 10 00	- Hydrogen	15	18
	- Rare gases:		
2804 21 00	- - Argon	15	18
2804 29 00	- - Other	15	18
2804 30 00	- Nitrogen	15	18
2804 40 00	- Oxygen	15	18
2804 50 00	- Boron; tellurium	15	18
	- Silicon:		
2804 61 00	- - Containing by weight not less than 99.99% of silicon	15	18
2804 69 00	- - Other	15	18
2804 70 00	- Phosphorus	15	18
2804 80 00	- Arsenic	15	18
2804 90 00	- Selenium	15	18
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:		
	- Alkali metals:		
2805 11 00	- - Sodium	15	18
2805 19 00	- - Other	15	18
	- Alkaline-earth metals:		
2805 21 00	- - Calcium	15	18
2805 22 00	- - Strontium and barium	15	18
2805 30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	15	18
2805 40 00	- Mercury	15	18
II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:		
2806 10 00	- Hydrogen chloride (hydrochloric acid)	15	18
2806 20 00	- Chlorosulphuric acid	15	18
2807 00	Sulphuric acid; oleum:		
2807 00 10	- - - Sulphuric acid	15	18
2807 00 20	- - - Oleum	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2808 00 00	Nitric acid; sulphonitric acids	15	18
2809	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids:		
2809 10 00	- Diphosphorus pentoxide	15	18
2809 20 10	- Phosphoric acid and polyphosphoric acids:		
2809 20 20	--- Phosphoric acid	15	18
2809 20 20	--- Polyphosphoric acids	15	18
2810 00 00	Oxides of boron; boric acids	15	18
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:		
	- Other inorganic acids:		
2811 11 00	-- Hydrogen fluoride (hydrofluoric acid)	15	18
2811 12 00	-- Hydrogen cyanide	15	18
2811 19 00	-- Other	15	18
	- Other inorganic oxygen compounds of non-metals:		
2811 21 00	-- Carbon dioxide	15	18
2811 22 00	-- Silicon dioxide	15	18
2811 23 00	-- Sulphur dioxide	15	18
2811 29 00	-- Other	15	18
	III. HALOGEN OR SUPHUR COMPOUNDS OF NON-METALS		
2812	Halides and halide oxides of non-metals:		
2812 10 00	- Chlorides and chloride oxides	15	18
2812 90 00	- Other	15	18
2813	Sulphides of non-metals; commercial phosphorus trisulphide:		
2813 10 00	- Carbon disulphide	15	18
2813 90 00	- Other	15	18
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814	Ammonia, anhydrous or in aqueous solution		
2814 10 00	- Anhydrous ammonia	15	18
2814 20 00	- Ammonia in aqueous solution	15	18
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
	- Sodium hydroxide (caustic soda):		
2815 11 00	-- Solid	15	18
2815 12 00	-- In aqueous solution (soda lye or liquid soda)	15	18
2815 20 00	- Potassium hydroxide (caustic potash)	15	18
2815 30 00	- Peroxides of sodium or potassium	15	18
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:		
2816 10 00	- Hydroxide and peroxide of magnesium	15	18
2816 20 00	- Oxide, hydroxide and peroxide of strontium	15	18
2816 30 00	- Oxide, hydroxide and peroxide of barium	15	18
2817 00 00	Zinc oxide; zinc peroxide	15	18
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:		
2818 10 00	- Artificial corundum, whether or not chemically defined	15	18
2818 20 00	- Aluminium oxide, other than artificial corundum	15	18
2818 30 00	- Aluminium hydroxide	15	18
2819	Chromium oxides and hydroxides:		
2819 10 00	- Chromium trioxide	15	18
2819 90 00	- Other	15	18
2820	Manganese oxides:		
2820 10 00	- Manganese dioxide	15	18
	- Other:		
2820 90 10	--- Manganese oxides	15	18
2820 90 90	--- Other	15	18
2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃:		
2821 10 00	- Iron oxides and hydroxides	15	18
2821 20 00	- Earth colours	15	18
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	15	18
2823 00 00	Titanium oxides	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2824	Lead oxides; red lead and orange lead:		
2824 10 00	- Lead monoxide (litharge, massicot)	15	18
2824 20 00	- Red lead and orange lead	15	18
2824 90 00	- Other	15	18
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:		
2825 10 00	- Hydrazine and hydroxylamine and their inorganic salts	15	18
2825 20 00	- Lithium oxide and hydroxide	15	18
2825 30 00	- Vanadium oxides and hydroxides	15	18
2825 40 00	- Nickel oxides and hydroxides	15	18
2825 50 00	- Copper oxides and hydroxides	15	18
2825 60 00	- Germanium oxides and zirconium dioxide	15	18
2825 70 00	- Molybdenum oxides and hydroxides	15	18
2825 80 00	- Antimony oxides	15	18
	- Other:		
2825 90 10	- - - Calcium hydroxide (slaked lime)	15	18
2825 90 90	- - - Other	15	18
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts		
	- Fluorides:		
2826 11 00	- - Of ammonium or of sodium	15	18
2826 12 00	- - Of aluminium	15	18
2826 19 00	- - Other	15	18
2826 20 00	- Fluorosilicates of sodium or of potassium	15	18
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	15	18
2826 90 00	- Other	15	18
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:		
2827 10 00	- Ammonium chloride	15	18
2827 20 00	- Calcium chloride	15	18
	- Other chlorides:		
2827 31 00	- - Of magnesium	15	18
2827 32 00	- - Of aluminium	15	18
2827 33 00	- - Of iron	15	18
2827 34 00	- - Of cobalt	15	18
2827 35 00	- - Of nickel	15	18
2827 36 00	- - Of zinc	15	18
2827 38 00	- - Of barium	15	18
2827 39 00	- - Other	15	18
	- Chloride oxides and chloride hydroxides:		
2827 41 00	- - Of copper	15	18
2827 49 00	- - Other	15	18
	- Bromides and bromide oxides:		
2827 51 00	- - Bromides of sodium or of potassium	15	18
2827 59 00	- - Other	15	18
2827 60 00	- Iodides and iodide oxides	15	18
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:		
2828 10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	15	18
2828 90	- Other:		
2828 90 10	- - - Sodium hypochlorite (bleach)	15	18
2828 90 90	- - - Other	15	18
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:		
	- Chlorates:		
2829 11 00	- - Of sodium	15	18
2829 19 00	- - Other	15	18
2829 90 00	- Other	15	18
2830	Sulphides; polysulphides:		
2830 10 00	- Sodium sulphides	15	18
2830 20 00	- Zinc sulphide	15	18
2830 30 00	- Cadmium sulphide	15	18
2830 90 00	- Other	15	18
2831	Dithionites and sulphoxylates:		
2831 10 00	- Of sodium	15	18
2831 90 00	- Other	15	18
2832	Sulphites; thiosulphates:		
2832 10 00	- Sodium sulphites	15	18
2832 20 00	- Other sulphites	15	18
2832 30 00	- Thiosulphates	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2833	Sulphates; alums; peroxosulphates (persulphates):		
	- Sodium sulphates:		
2833 11 00	-- Disodium sulphate	15	18
2833 19 00	-- Other	15	18
	- Other sulphates:		
2833 21 00	-- Of magnesium	15	18
2833 22 00	-- Of aluminium	15	18
2833 23 00	-- Of chromium	15	18
2833 24 00	-- Of nickel	15	18
2833 25 00	-- Of copper	15	18
2833 26 00	-- Of zinc	15	18
2833 27 00	-- Of barium	15	18
2833 29 00	-- Other	15	18
2833 30 00	- Alums	15	18
2833 40 00	- Peroxosulphates (persulphates)	15	18
2834	Nitrites; nitrates:		
2834 10 00	- Nitrites	15	18
	- Nitrates:		
2834 21 00	-- Of potassium	15	18
2834 22 00	-- Of bismuth	15	18
2834 29 00	-- Other	15	18
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:		
2835 10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	15	18
	- Phosphates:		
2835 22 00	-- Of mono- or disodium	15	18
2835 23 00	-- Of trisodium	15	18
2835 24 00	-- Of potassium	15	18
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	15	18
2835 26 00	-- Other phosphates of calcium	15	18
2835 29 00	-- Other	15	18
	- Polyphosphates:		
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	15	18
2835 39 00	-- Other	15	18
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:		
2836 10 00	- Commercial ammonium carbonate and other ammonium carbonates	15	18
2836 20 00	- Disodium carbonate	15	18
2836 30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	15	18
2836 40 00	- Potassium carbonates	15	18
2836 50 00	- Calcium carbonate	15	18
2836 60 00	- Barium carbonate	15	18
2836 70 00	- Lead carbonate	15	18
	- Other:		
2836 91 00	-- Lithium carbonates	15	18
2836 92 00	-- Strontium carbonate	15	18
2836 99 00	-- Other	15	18
2837	Cyanides, cyanide oxides and complex cyanides:		
	- Cyanides and cyanide oxides:		
2837 11 00	-- Of sodium	15	18
2837 19 00	-- Other	15	18
2837 20 00	- Complex cyanides	15	18
2838 00 00	Fulminates, cyanates and thiocyanates	15	18
2839	Silicates; commercial alkali metal silicates:		
	- Of sodium:		
2839 11 00	-- Sodium metasilicates	15	18
2839 19 00	-- Other	15	18
2839 20 00	- Of potassium	15	18
2839 90 00	- Other	15	18
2840	Borates; peroxoborates (perborates):		
	- Disodium tetraborate (refined borax):		
2840 11 00	-- Anhydrous	15	18
2840 19 00	-- Other	15	18
2840 20 00	- Other borates	15	18
2840 30 00	- Peroxoborates (perborates)	15	18
2841	Salts of oxometallic or peroxometallic acids:		
2841 10 00	- Aluminates	15	18
2841 20 00	- Chromates of zinc or of lead	15	18
2841 30 00	- Sodium dichromate	15	18
2841 40 00	- Potassium dichromate	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2841 50 00	- Other chromates and dichromates; peroxochromates	15	18
	- Manganites, manganates and permanganates:		
2841 61 00	- - Potassium permanganate	15	18
2841 69 00	- - Other	15	18
2841 70 00	- Molybdates	15	18
2841 80 00	- Tungstates (wolframates)	15	18
2841 90 00	- Other	15	18
2842	Other salts of inorganic acids or peroxyacids, excluding azides:		
2842 10 00	- Double or complex silicates	15	18
2842 90 00	- Other	15	18
VI. MISCELLANEOUS			
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals		
2843 10 00	- Colloidal precious metals	15	18
	- Silver compounds:		
2843 21 00	- - Silver nitrate	15	18
2843 29 00	- - Other	15	18
2843 30 00	- Gold compounds	15	18
2843 90 00	- Other compounds; amalgams	15	18
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:		
2844 10 00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	15	18
2844 20 00	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	15	18
2844 30 00	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	15	18
2844 40 00	- Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	15	18
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	15	18
2845	Isotopes other those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:		
2845 10 00	- Heavy water (deuterium oxide)	15	18
2845 90 00	- Other	15	18
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:		
2846 10 00	- Cerium compounds	15	18
2846 90 00	- Other	15	18
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	15	18
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	15	18
2849	Carbides, whether or not chemically defined:		
2849 10 00	- Of calcium	15	18
2849 20 00	- Of silicon	15	18
2849 90 00	- Other	15	18
2850 00 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	15	18
2851 00 00	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	15	18

CHAPTER 29 ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - a) separate chemically defined organic compounds, whether or not containing impurities;
 - b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, 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 stabilizer (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 diazotizable amines and their salts.

2. This Chapter does not cover:
 - a) goods of heading 1504 or crude glycerol of heading 1520;
 - b) ethyl alcohol (heading 2207 or 2208);
 - c) methane or propane (heading 2711);
 - d) the compounds of carbon mentioned in Note 2 to Chapter 28;
 - e) urea (heading 3102 or 3105);
 - f) colouring matter of vegetable or animal origin (heading 3203); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
 - g) enzymes (heading 3507);
 - h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);
 - ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or
 - k) optical elements, for example, of ethylenediamine tartrate (heading 9001).

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

4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
 Nitro and nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.
 For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.

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 2942, 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 2942 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 2905).
 - e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
 Heading 2930 (organo-sulphur compounds) and heading 2931 (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 2932, 2933 and 2934 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 cyclizing function or functions here listed.

8. For the purposes of heading 2937:

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

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

SUBHEADING NOTE

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2901	Acyclic hydrocarbons:		
2901 10 00	- Saturated	15	18
	- Unsaturated:		
2901 21 00	-- Ethylene	15	18
2901 22 00	-- Propene (propylene)	15	18
2901 23 00	-- Butene (butylene) and isomers thereof	15	18
2901 24 00	-- Buta-1,3-diene and isoprene	15	18
2901 29 00	-- Other	15	18
2902	Cyclic hydrocarbons:		
	- Cyclanic, cyclenic or cycloterpenic:		
2902 11 00	-- Cyclohexane	15	18
2902 19 00	-- Other	15	18
2902 20 00	- Benzene	15	18
2902 30 00	- Toluene	15	18
	- Xylenes:		
2902 41 00	-- <i>o</i> -Xylene	15	18
2902 42 00	-- <i>m</i> -Xylene	15	18
2902 43 00	-- <i>p</i> -Xylene	15	18
2902 44 00	-- Mixed xylene isomers	15	18
2902 50 00	- Styrene	15	18
2902 60 00	- Ethylbenzene	15	18
2902 70 00	- Cumene	15	18
2902 90 00	- Other	15	18
2903	Halogenated derivatives of hydrocarbons:		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903 11 00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	15	18
2903 12 00	-- Dichloromethane (methylene chloride)	15	18
2903 13 00	-- Chloroform (trichloromethane)	15	18
2903 14 00	-- Carbon tetrachloride	15	18
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	15	18
2903 16 00	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	15	18
2903 19 00	-- Other	15	18
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903 21 00	-- Vinyl chloride (chloroethylene)	15	18
2903 22 00	-- Trichloroethylene	15	18
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	15	18
2903 29 00	-- Other	15	18
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903 31 00	-- 1,1,3,3,3 Pentafluoro-2-(trifluoromethyl)-1-propene	15	18
2903 39 00	-- Other	15	18
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903 41 00	-- Trichlorofluoromethane	15	18
2903 42 00	-- Dichlorodifluoromethane	15	18
2903 43 00	-- Trichlorotrifluoroethanes	15	18
2903 44 00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	15	18
2903 45 00	-- Other derivatives perhalogenated only with fluorine and chlorine	15	18
2903 46 00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	15	18
2903 47 00	-- Other perhalogenated derivatives	15	18
2903 49 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2903 51 00	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: -- 1,2,3,4,5,6-Hexachlorocyclohexane	15	18
2903 59 00	-- Other	15	18
2903 61 00	- Halogenated derivatives of aromatic hydrocarbons: -- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	15	18
2903 62 00	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	15	18
2903 69 00	-- Other	15	18
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:		
2904 10 00	- Derivatives, containing only sulpho groups, their salts and ethyl esters	15	18
2904 20 00	- Derivatives containing only nitro or only nitroso groups	15	18
	- Other:		
2904 91 00	-- Trichloronitromethane	15	18
2904 99 00	-- Other	15	18
II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Saturated monohydric alcohols:		
2905 11 00	-- Methanol (methyl alcohol)	15	18
2905 12 00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	15	18
2905 13 00	-- Butan-1-ol (<i>n</i> -butyl alcohol)	15	18
2905 14 00	-- Other butanols	15	18
2905 15 00	-- Pentanol (amyl alcohol) and isomers thereof	15	18
2905 16 00	-- Octanol (octyl alcohol) and isomers thereof	15	18
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):	15	18
2905 18 00	-- 3,3-Dimethylbutan-2-ol (pinacolyl alcohol)		
2905 19 00	-- Other	15	18
	- Unsaturated monohydric alcohols:		
2905 22 00	-- Acyclic terpene alcohols	15	18
2905 29 00	-- Other	15	18
	- Diols:		
2905 31 00	-- Ethylene glycol (ethanediol)	15	18
2905 32 00	-- Propylene glycol (propane-1,2-diol)	15	18
2905 39 00	-- Other	15	18
	- Other polyhydric alcohols:		
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	15	18
2905 42 00	-- Pentaerythritol	15	18
2905 43 00	-- Mannitol	15	18
2905 44 00	-- D-glucitol (sorbitol)	15	18
2905 45 00	-- Glycerol	15	18
2905 49 00	-- Other	15	18
2905 50 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	15	18
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Cyclanic, cyclenic or cycloterpenic:		
2906 11 00	-- Menthol	15	18
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	15	18
2906 13 00	-- Sterols and inositols	15	18
2906 14 00	-- Terpeneols	15	18
2906 19 00	-- Other	15	18
	- Aromatic:		
2906 21 00	-- Benzyl alcohol	15	18
2906 29 00	-- Other	15	18
III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2907	Phenols; phenol-alcohols:		
	- Monophenols:		
2907 11 00	-- Phenol (hydroxybenzene) and its salts	15	18
2907 12 00	-- Cresols and their salts	15	18
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	15	18
2907 14 00	-- Xylenols and their salts	15	18
2907 15 00	-- Naphthols and their salts	15	18
2907 19 00	-- Other	15	18
	- Polyphenols:		
2907 21 00	-- Resorcinol and its salts	15	18
2907 22 00	-- Hydroquinone (quinol) and its salts	15	18
2907 23 00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	15	18
2907 29 00	-- Other	15	18
2907 30 00	- Phenol-alcohols	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		
2908 10 00	- Derivatives containing only halogen substituents and their salts	15	18
2908 20 00	- Derivatives containing only sulpho groups, their salts and esters	15	18
2908 90 00	- Other	15	18
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909 11 00	- - Diethyl ether	15	18
2909 19 00	- - Other	15	18
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
2909 30 00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909 41 00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	15	18
2909 42 00	- - Monomethyl ethers of ethylene glycol or of diethylene glycol	15	18
2909 43 00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	15	18
2909 44 00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	15	18
2909 49 00	- - Other	15	18
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
2910	Epoxydes, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2910 10 00	- Oxirane (ethylene oxide)	15	18
2910 20 00	- Methyloxirane (propylene oxide)	15	18
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	15	18
2910 90 00	- Other	15	18
2911 00 00	Acetals and hemiacetals whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
	V. ALDEHYDE-FUNCTION COMPOUNDS		
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:		
	- Acyclic aldehydes without other oxygen-function:		
2912 11 00	- - Methanal (formaldehyde)	15	18
2912 12 00	- - Ethanal (acetaldehyde)	15	18
2912 13 00	- - Butanal (butyraldehyde, normal isomer)	15	18
2912 19 00	- - Other	15	18
	- Cyclic aldehydes without other oxygen-function:		
2912 21 00	- - Benzaldehyde	15	18
2912 29 00	- - Other	15	18
2912 30 00	- Aldehyde-alcohols	15	18
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen-function:		
2912 41 00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	15	18
2912 42 00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	15	18
2912 49 00	- - Other	15	18
2912 50 00	- Cyclic polymers of aldehydes	15	18
2912 60 00	- Paraformaldehyde	15	18
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	15	18
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
2914	Ketones and quinones, whether or not with other oxygen-function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Acyclic ketones without other oxygen-function:		
2914 11 00	- - Acetone	15	18
2914 12 00	- - Butanone (methyl ethyl ketone)	15	18
2914 13 00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	15	18
2914 19 00	- - Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen-function:		
2914 21 00	-- Camphor	15	18
2914 22 00	-- Cyclohexanone and methylcyclohexanones	15	18
2914 23 00	-- Ionones and methylinones	15	18
2914 29 00	-- Other	15	18
	- Aromatic ketones without other oxygen-function:		
2914 31 00	-- Phenylacetone (1-phenylpropan-2-one)	15	18
2914 39 00	-- Other	15	18
2914 40 00	-- Ketone-alcohols and ketone-aldehydes:	15	18
2914 50 00	- Ketone-phenols and ketones with other oxygen-function	15	18
	- Quinones:		
2914 61 00	-- Anthraquinone	15	18
2914 69 00	-- Other	15	18
2914 70 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Formic acid, its salts and esters:		
2915 11 00	-- Formic acid	15	18
2915 12 00	-- Salts of formic acid	15	18
2915 13 00	-- Esters of formic acid	15	18
	- Acetic acid and its salts; acetic anhydride:		
2915 21 00	-- Acetic acid	15	18
2915 22 00	-- Sodium acetate	15	18
2915 23 00	-- Cobalt acetates	15	18
2915 24 00	-- Acetic anhydride	15	18
2915 29 00	-- Other	15	18
	- Esters of acetic acid:		
2915 31 00	-- Ethyl acetate	15	18
2915 32 00	-- Vinyl acetate	15	18
2915 33 00	-- <i>n</i> -Butyl acetate	15	18
2915 34 00	-- Isobutyl acetate	15	18
2915 35 00	-- 2-Ethoxyethyl acetate	15	18
2915 39 00	-- Other	15	18
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	15	18
2915 50 00	- Propionic acid, its salts and esters	15	18
2915 60 00	- Butyric acids, valeric acids, their salts and esters	15	18
2915 70 00	- Palmitic acid, stearic acid, their salts and esters	15	18
2915 90 00	- Other	15	18
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916 11 00	-- Acrylic acid and its salts	15	18
2916 12 00	-- Esters of acrylic acid	15	18
2916 13 00	-- Methacrylic acid and its salts	15	18
2916 14 00	-- Esters of methacrylic acid	15	18
2916 15 00	-- Oleic, linoleic or linolenic acids, their salts and esters	15	18
2916 19 00	-- Other	15	18
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	15	18
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916 31 00	-- Benzoic acid, its salts and esters:	15	18
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	15	18
2916 34 00	-- Phenylacetic acid and its salts	15	18
2916 35 00	-- Esters of phenylacetic acid	15	18
2916 39 00	-- Other	15	18
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917 11 00	-- Oxalic acid, its salts and esters	15	18
2917 12 00	-- Adipic acid, its salts and esters	15	18
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	15	18
2917 14 00	-- Maleic anhydride	15	18
2917 19 00	-- Other	15	18
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917 31 00	-- Dibutyl orthophthalates	15	18
2917 32 00	-- Dioctyl orthophthalates	15	18
2917 33 00	-- Dinonyl or didecyl orthophthalates	15	18
2917 34 00	-- Other esters of orthophthalic acid	15	18
2917 35 00	-- Phthalic anhydride	15	18
2917 36 00	-- Terephthalic acid and its salts	15	18
2917 37 00	-- Dimethyl terephthalate	15	18
2917 39 00	-- Other	15	18
2918	Carboxylic acids with additional oxygen-function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Carboxylic acids with alcohol-function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918 11 00	-- Lactic acid, its salts and esters	15	18
2918 12 00	-- Tartaric acid	15	18
2918 13 00	-- Salts and esters of tartaric acid	15	18
2918 14 00	-- Citric acid	15	18
2918 15 00	-- Salts and esters of citric acid	15	18
2918 16 00	-- Gluconic acid, its salts and esters	15	18
2918 17 00	-- Phenylglycolic acid (mandelic acid), its salts and esters	15	18
2918 18 00	-- 2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	15	18
2918 19 00	-- Other	15	18
	- Carboxylic acids with phenol-function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918 21 00	-- Salicylic acid and its salts	15	18
2918 22 00	-- <i>O</i> -Acetylsalicylic acid, its salts and esters	15	18
2918 23 00	-- Other esters of salicylic acid and their salts	15	18
2918 29 00	-- Other	15	18
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	15	18
2918 90 00	- Other	15	18
	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 00 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
2920	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920 10 00	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	15	18
2920 90 00	- Other	15	18
	IX. NITROGEN-FUNCTION COMPOUNDS		
2921	Amine-function compounds:		
	- Acyclic monoamines and their derivatives; salts thereof:		
2921 11 00	-- Methylamine, di- or trimethylamine and their salts	15	18
2921 12 00	-- Diethylamine and its salts	15	18
2921 19 00	-- Other	15	18
	- Acyclic polyamines and their derivatives; salts thereof:		
2921 21 00	-- Ethylenediamine and its salts	15	18
2921 22 00	-- Hexamethylenediamine and its salts	15	18
2921 29 00	-- Other	15	18
2921 30 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	15	18
	- Aromatic monoamines and their derivatives; salts thereof:		
2921 41 00	-- Aniline and its salts	15	18
2921 42 00	-- Aniline derivatives and their salts	15	18
2921 43 00	-- Toluidines and their derivatives; salts thereof	15	18
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	15	18
2921 45 00	-- 1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof	15	18
2921 49 00	-- Other	15	18
	- Aromatic polyamines and their derivatives; salts thereof:		
2921 51 00	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	15	18
2921 59 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
2922	Oxygen-function amino-compounds:		
	- Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
2922 11 00	- - Monoethanolamine and its salts	15	18
2922 12 00	- - Diethanolamine and its salts	15	18
2922 13 00	- - Triethanolamine and its salts	15	18
2922 19 00	- - Other	15	18
	- Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
2922 21 00	- - Aminohydroxynaphthalenesulphonic acids and their salts	15	18
2922 22 00	- - Anisidines, dianisidines, phenetidines and their salts	15	18
2922 29 00	- - Other	15	18
2922 30 00	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen-function; salts thereof	15	18
	- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:		
2922 41 00	- - Lysine and its esters; salts thereof	15	18
2922 42 00	- - Glutamic acid and its salts	15	18
2922 43 00	- - Anthranilic acid and its salts	15	18
2922 49 00	- - Other	15	18
2922 50 00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	15	18
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoamino-lipids:		
2923 10 00	- Choline and its salts	15	18
2923 20 00	- Lecithins and other phosphoaminolipids	15	18
2923 90 00	- Other	15	18
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:		
2924 10 00	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	15	18
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924 21 00	- - Ureines and their derivatives; salts thereof	15	18
2924 22 00	- - 2-Acetamidobenzoic acid	15	18
2924 29 00	- - Other	15	18
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:		
	- Imides and their derivatives; salts thereof:		
2925 11 00	- - Saccharin and its salts	15	18
2925 19 00	- - Other	15	18
2925 20 00	- Imines and their derivatives; salts thereof	15	18
2926	Nitrile-function compounds:		
2926 10 00	- Acrylonitrile	15	18
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	15	18
2926 90 00	- Other	15	18
2927 00 00	Diazo-, azo- or azoxy-compounds	15	18
2928 00 00	Organic derivatives of hydrazine or of hydroxylamine	15	18
2929	Compounds with other nitrogen-function:		
2929 10 00	- Isocyanates	15	18
2929 90 00	- Other	15	18
2930	Organo-sulphur compounds:		
2930 10 00	- Dithiocarbonates (xanthates)	15	18
2930 20 00	- Thiocarbamates and dithiocarbamates	15	18
2930 30 00	- Thiuram mono-, di- or tetrasulphides	15	18
2930 40 00	- Methionine	15	18
2930 90 00	- Other	15	18
2930 99 00	- - Other	15	18
2931 00 00	Other organo-inorganic compounds	15	18
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:		
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932 11 00	- - Tetrahydrofuran	15	18
2932 12 00	- - 2-Furaldehyde (furfuraldehyde)	15	18
2932 13 00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	15	18
2932 19 00	- - Other	15	18
	- Lactones:		
2932 21 00	- - Coumarin, methylcoumarins and ethylcoumarins	15	18
2932 29 00	- - Other lactones	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Other:		
2932 91 00	-- Isosafrole	15	18
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	15	18
2932 93 00	-- Piperonal	15	18
2932 94 00	-- Safrole	15	18
2932 99 00	-- Other	15	18
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:		
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933 11 00	-- Phenazone (antipyrin) and its derivatives	15	18
2933 19 00	-- Other	15	18
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933 21 00	-- Hydantoin and its derivatives	15	18
2933 29 00	-- Other	15	18
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933 31 00	-- Pyridine and its salts	15	18
2933 32 00	-- Piperidine and its salts:	15	18
2933 39 00	-- Other	15	18
2933 40 00	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	15	18
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933 51 00	-- Malonylurea (barbituric acid) and its derivatives; salts thereof:	15	18
2933 59 00	-- Other	15	18
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933 61 00	-- Melamine	15	18
2933 69 00	-- Other	15	18
	- Lactams:		
2933 71 00	-- 6-Hexanelactam (ϵ -caprolactam)	15	18
2933 79 00	-- Other lactams	15	18
2933 90 00	- Other	15	18
2934	Nucleic acids and their salts, other heterocyclic compounds:		
2934 10 00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	15	18
2934 20 00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	15	18
2934 30 00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	15	18
2934 90 00	- Other	15	18
2935 00 00	Sulphonamides	15	18
XI. PROVITAMINS, VITAMINS AND HORMONES			
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:		
2936 10 00	- Provitamins, unmixed	15	18
	- Vitamins and their derivatives, unmixed:		
2936 21 00	-- Vitamins A and their derivatives	15	18
2936 22 00	-- Vitamin B1 and its derivatives	15	18
2936 23 00	-- Vitamin B2 and its derivatives	15	18
2936 24 00	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	15	18
2936 25 00	-- Vitamin B6 and its derivatives	15	18
2936 26 00	-- Vitamin B12 and its derivatives	15	18
2936 27 00	-- Vitamin C and its derivatives	15	18
2936 28 00	-- Vitamin E and its derivatives	15	18
2936 29 00	-- Other vitamins and their derivatives	15	18
2936 90 00	- Other, including natural concentrates	15	18
2937	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:		
2937 10 00	- Pituitary (anterior) or similar hormones, and their derivatives	15	18
	- Adrenal cortical hormones and their derivatives:		
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	15	18
2937 22 00	-- Halogenated derivatives of adrenal cortical hormones	15	18
2937 29 00	-- Other	15	18
	- Other hormones and their derivatives; other steroids used primarily as hormones:		
2937 91 00	-- Insulin and its salts	15	18
2937 92 00	-- Oestrogènes and progestogens	15	18
2937 99 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
2938 10 00	- Rutoside (rutin) and its derivatives	15	18
2938 90 00	- Other	15	18
2939	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives:		
2939 10 00	- Alkaloids of opium and their derivatives; salts thereof	15	18
	- Alkaloids of cinchona and their derivatives; salts thereof:		
2939 21 00	- - Quinine and its salts	15	18
2939 29 00	- - Other	15	18
2939 30 00	- Caffeine and its salts	15	18
	- Ephedrines and their salts:		
2939 41 00	- - Ephedrine and its salts	15	18
2939 42 00	- - Pseudoephedrine (INN) and its salts	15	18
2939 49 00	- - Other	15	18
2939 50 00	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	15	18
	- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939 61 00	- - Ergometrine (INN) and its salts	15	18
2939 62 00	- - Ergotamine (INN) and its salts	15	18
2939 63 00	- - Lysergic acid and its salts	15	18
2939 69 00	- - Other	15	18
2939 70 00	- Nicotine and its salts	15	18
2939 90 00	- Other	15	18
XIII. OTHER ORGANIC COMPOUNDS			
2940 00 00	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 2937, 2938 or 2939	15	18
2941	Antibiotics:		
2941 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	15	18
2941 20 00	- Streptomycins and their derivatives; salts thereof	15	18
2941 30 00	- Tetracyclines and their derivatives; salts thereof	15	18
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	15	18
2941 50 00	- Erythromycin and its derivatives; salts thereof	15	18
2941 90 00	- Other	15	18
2942 00 00	Other organic compounds	15	18

CHAPTER 30 PHARMACEUTICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
 - b) plasters specially calcined or finely ground for use in dentistry (heading 2520);
 - c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
 - d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - e) soap or other products of heading 3401 containing added medicaments;
 - f) preparations with a basis of plaster for use in dentistry (heading 3407); or
 - g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, 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 3003 and 3004 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 1302, merely standardized or dissolved in any solvent;
 - b) as products which have been mixed:
 - 1) colloidal solutions and suspensions (other than colloidal sulphur);
 - 2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - 3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - a) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - b) sterile laminaria and sterile laminaria tents;
 - c) sterile absorbable surgical or dental haemostatics;
 - d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - e) blood-grouping reagents;
 - f) dental cements and other dental fillings; bone reconstruction cements;
 - g) first-aid boxes and kits; and
 - h) chemical contraceptive preparations based on hormones or spermicides.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:		
3001 10 00	- Glands and other organs, dried, whether or not powdered	0	18
3001 20 00	- Extracts of glands or other organs or of their secretions	0	18
3001 90 00	- Other	0	18
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
3002 10 00	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	0	18
3002 20 00	- Vaccines for human medicine	0	18
3002 30 00	- Vaccines for veterinary medicine	0	18
3002 90 00	- Other	0	18
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:		
3003 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	18
3003 20 00	- Containing other antibiotics	0	18
	- Containing hormones or other products of heading 2937 but not containing antibiotics:		
3003 31 00	- - Containing insulin	0	18
3003 39 00	- - Other	0	18
3003 40 00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	0	18
3003 90 00	- Other	0	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3004	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 or in forms or packings for retail sale:		
	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004 10 10	--- Essential generic medicaments	0	18
3004 10 20	--- Pharmaceutical specialities	0	18
	- Containing other antibiotics:		
3004 20 10	--- Essential generic medicaments	0	18
3004 20 20	--- Pharmaceutical specialities	0	18
	- Containing hormones or other products of heading 2937 but not containing antibiotics:		
	-- Containing insulin:		
3004 31 10	--- Essential generic medicaments	0	18
3004 31 20	--- Pharmaceutical specialities	0	18
	-- Containing adrenal cortical hormones:		
3004 32 10	--- Essential generic medicaments	0	18
3004 32 20	--- Pharmaceutical specialities	0	18
	-- Other:		
3004 39 10	--- Essential generic medicaments	0	18
3004 39 20	--- Pharmaceutical specialities	0	18
	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics:		
3004 40 10	--- Essential generic medicaments	0	18
3004 40 20	--- Pharmaceutical specialities	0	18
	- Other medicaments containing vitamins or other products of heading 2936		
3004 50 10	--- Essential generic medicaments	0	18
3004 50 20	--- Pharmaceutical specialities	0	18
	- Other:		
3004 90 10	--- Essential generic medicaments	0	18
3004 90 20	--- Pharmaceutical specialities	0	18
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:		
3005 10 00	- Adhesive dressings and other articles having an adhesive layer	0	18
3005 90 00	- Other	0	18
3006	Pharmaceutical goods specified in Note 4 to this Chapter:		
3006 10 00	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	0	18
3006 20 00	- Blood-grouping reagents	0	18
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0	18
3006 40 00	- Dental cements and other dental fillings; bone reconstruction cements	0	18
3006 50 00	- First-aid boxes and kits	0	18
3006 60 00	- Chemical contraceptive preparations based on hormones or spermicides	0	18

CHAPTER 31 FERTILIZERS

NOTES

1. This Chapter does not cover:
 - a) animal blood of heading 0511;
 - 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 3824; optical elements of potassium chloride (heading 9001).
2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - A) Goods which answer to one or other of the descriptions given below:
 - i) sodium nitrate, whether or not pure;
 - ii) ammonium nitrate, whether or not pure;
 - iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - iv) ammonium sulphate, whether or not pure;
 - v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - vii) calcium cyanamide, whether or not pure or treated with oil;
 - viii) urea, whether or not pure.
 - B) Fertilizers consisting of any of the goods described in A) above mixed together.
 - C) Fertilizers consisting of ammonium chloride or of any of the goods described in A) or B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - D) Liquid fertilizers consisting of the goods of subparagraph A 2) or 8) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - 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) Fertilizers consisting of any of the goods described in A) above mixed together, but with no account being taken of the fluorine content limit.
 - C) Fertilizers 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-fertilizing substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - 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) Fertilizers 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 3105.
6. For the purposes of heading 3105, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3101 00 00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	0	18
3102	Mineral or chemical fertilizers, nitrogenous:		
3102 10 00	- Urea, whether or not in aqueous solution	0	18
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102 21 00	-- Ammonium sulphate	0	18
3102 29 00	-- Other	0	18
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	0	18
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	0	18
3102 50 00	- Sodium nitrate	0	18
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3102 70 00	- Calcium cyanamide	0	18
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	18
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	0	18
3103	Mineral or chemical fertilizers, phosphatic:		
3103 10 00	- Superphosphates	0	18
3103 20 00	- Basic slag	0	18
3103 90 00	- Other	0	18
3104	Mineral or chemical fertilizers, potassic:		
3104 10 00	- Carnallite, sylvite and other crude natural potassium salts	0	18
3104 20 00	- Potassium chloride	0	18
3104 30 00	- Potassium sulphate	0	18
3104 90 00	- Other	0	18
3105	Other mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium: other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:		
3105 10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	18
3105 20 00	- Mineral or chemical fertilizers containing the three fertilizing elements: nitrogen, phosphorus and potassium	0	18
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	18
3105 40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	18
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: nitrogen and phosphorus:		
3105 51 00	- - Containing nitrates and phosphates	0	18
3105 59 00	- - Other	0	18
3105 60 00	- Other mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium: Phosphorus and potassium	0	18
3105 90 00	- Other	0	18

CHAPTER 32
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES;
DYES, PIGMENTS, AND OTHER COLOURING MATTER; PAINTS AND VARNISHES;
PUTTY AND OTHER MASTICS; INKS

NOTES

1. This Chapter does not cover:
 - a) separate chemically defined elements and compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212);
 - b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or
 - c) mastics of asphalt or other bituminous mastics (heading 2715).
2. Heading 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:		
3201 10 00	- Quebracho extract	15	18
3201 20 00	- Wattle extract	15	18
3201 90 00	- Other	15	18
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:		
3202 10 00	- Synthetic organic tanning substances	15	18
3202 90 00	- Other	15	18
3203 00 00	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:	15	18
3204	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 luminophores, whether or not chemically defined:		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204 11 00	-- Disperse dyes and preparations based thereon	15	18
3204 12 00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	15	18
3204 13 00	-- Basic dyes and preparations based thereon	15	18
3204 14 00	-- Direct dyes and preparations based thereon	15	18
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	15	18
3204 16 00	-- Reactive dyes and preparations based thereon	15	18
3204 17 00	-- Pigments and preparations based thereon	15	18
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	15	18
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	15	18
3204 90 00	- Other	15	18
3205 00 00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:		
	- Pigments and preparations based on titanium dioxide:		
3206 11 00	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	15	18
3206 19 00	-- Other	15	18
3206 20 00	- Pigments and preparations based on chromium compounds	15	18
3206 30 00	- Pigments and preparations based on cadmium compounds	15	18
	- Other colouring matter and other preparations:		
3206 41 00	-- Ultramarine and preparations based thereon	15	18
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	15	18
3206 43 00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15	18
3206 49 00	-- Other	15	18
3206 50 00	- Inorganic products of a kind used as luminophores	15	18
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:		
3207 10 00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	15	18
3207 20 00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	15	18
3207 30 00	- Liquid lustres and similar preparations	15	18
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	15	18
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:		
3208 10 00	- Based on polyesters	30	18
3208 20 00	- Based on acrylic or vinyl polymers	30	18
3208 90 00	- Other	30	18
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:		
3209 10 00	- Based on acrylic or vinyl polymers	30	18
3209 90 00	- Other	30	18
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:		
3210 00 10	--- Paints, varnishes	30	18
3210 00 90	--- Other	30	18
3211 00 00	Prepared driers	30	18
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:		
3212 10 00	- Stamping foils	30	18
	- Other:		
	--- Dyes and colouring matter:		
3212 90 11	---- Put up in forms or packings for retail sale	30	18
3212 90 19	---- Other	30	18
3212 90 90	--- Other	30	18
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:		
3213 10 00	- Colours in sets	30	18
3213 90 00	- Other	30	18
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:		
3214 10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214 10 10	--- Glaziers' putty	30	18
3214 10 90	--- Other	30	18
3214 90 00	- Other	30	18
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:		
	- Printing ink:		
3215 11 00	-- Black	30	18
3215 19 00	-- Other	30	18
	- Other:		
3215 90 10	--- For duplicating machines or for impregnating ink-pads or typewriter ribbons	30	18
3215 90 20	--- For ball point pens	30	18
3215 90 90	--- Other	30	18

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 1301 or 1302;
 - b) soap or other products of heading 3401; or
 - c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression “odoriferous substances” in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression “perfumery, cosmetic or toilet preparations” in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3301	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 11 00	-- Of bergamot	15	18
3301 12 00	-- Of orange	15	18
3301 13 00	-- Of lemon	15	18
3301 14 00	-- Of lime	15	18
3301 19 00	-- Other	15	18
	- Essential oils other than those of citrus fruit:		
3301 21 00	-- Of geranium	15	18
3301 22 00	-- Of jasmin	15	18
3301 23 00	-- Of lavender or of lavandin	15	18
3301 24 00	-- Of peppermint (<i>Mentha piperita</i>)	15	18
3301 25 00	-- Of other mints	15	18
3301 26 00	-- Of vetiver	15	18
3301 29 00	-- Other	15	18
3301 30 00	- Resinoids	15	18
3301 90 00	- Other	15	18
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:		
3302 10 00	- Of a kind used in the food or drink industries	15	18
3302 90 00	- Other	15	18
3303 00 00	Perfumes and toilet waters	30	18
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:		
3304 10 00	- Lip make-up preparations	30	18
3304 20 00	- Eye make-up preparations	30	18
3304 30 00	- Manicure or pedicure preparations	30	18
	- Other:		
3304 91 00	-- Powders, whether or not compressed	30	18
3304 99 00	-- Other	30	18
3305	Preparations for use on the hair:		
3305 10 00	- Shampoos	30	18
3305 20 00	- Preparations for permanent waving or straightening	30	18
3305 30 00	- Hair lacquers	30	18
3305 90 00	- Other	30	18
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:		
3306 10 00	- Dentifrices	30	18
3306 20 00	- Yarn used to clean between the teeth (dental floss)	30	18
	- Other:		
3306 90 10	--- Dentifrices for industrial use	30	18
3306 90 90	--- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3307	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 deodorizers, whether or not perfumed or having disinfectant properties:		
3307 10 00	- Pre-shave, shaving or after-shave preparations	30	18
3307 20 00	- Personal deodorants and antiperspirants	30	18
3307 30 00	- Perfumed bath salts and other bath preparations	30	18
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307 41 00	- - "Agarbatti" and other odoriferous preparations which operate by burning	30	18
3307 49 00	- - Other	30	18
3307 90 00	- Other	30	18

CHAPTER 34
SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

NOTES

1. This Chapter does not cover:
 - a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);
 - b) separate chemically defined compounds; or
 - c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).
2. For the purposes of heading 3401, the expression “soap” applies only to soap soluble in water. Soap and other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as “scouring powders and similar preparations”.
3. For the purposes of heading 3402, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 3403 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
5. In heading 3404, 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 1516, 3402 or 3823, even if having a waxy character;
 - b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
 - c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or
 - d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
	--- Organic surface-active products:		
3401 11 11	---- For medical use	30	18
3401 11 19	---- Other	30	18
3401 11 90	--- Other	30	18
3401 19 00	-- Other	30	18
3401 20 00	- Soap in other forms	30	18
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401:		
	- Organic surface-active agents, whether or not put up for retail sale:		
3402 11 00	-- Anionic	30	18
3402 12 00	-- Cationic	30	18
3402 13 00	-- Non-ionic	30	18
3402 19 00	-- Other	30	18
3402 20 00	- Preparations put up for retail sale	30	18
3402 90 00	- Other	30	18
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:		
	- Containing petroleum oils or oils obtained from bituminous minerals:		
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	30	18
3403 19 00	-- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Other:		
3403 91 00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	30	18
3403 99 00	- - Other	30	18
3404	Artificial waxes and prepared waxes:		
3404 10 00	- Of chemically modified lignite	15	18
3404 20 00	- Of polyethylene glycol	15	18
3404 90 00	- Other	15	18
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404:		
3405 10 00	- Polishes, creams and similar preparations for footwear or leather	30	18
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	30	18
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	30	18
3405 40 00	- Scouring pastes and powders and other scouring preparations	30	18
3405 90 00	- Other	30	18
3406 00 00	Candles, tapers and the like	30	18
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	30	18

CHAPTER 35
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES

1. This Chapter does not cover:
 - a) yeasts (heading 2102);
 - b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - c) enzymatic preparations for pre-tanning (heading 3202);
 - d) enzymatic soaking or washing preparations or other products of Chapter 34;
 - e) hardened proteins (heading 3913); or
 - f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 3505, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.
Such products with a reducing sugar content exceeding 10% fall in heading 1702.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3501	Casein, caseinates and other casein derivatives; casein glues:		
3501 10 00	- Casein	15	18
3501 90 00	- Other	15	18
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:		
	- Egg albumin:		
3502 11 00	- - Dried	15	18
3502 19 00	- - Other	15	18
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	15	18
3502 90 00	- Other	15	18
3503 00 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	5	18
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	5	18
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:		
3505 10 00	- Dextrins and other modified starches	15	18
3505 20 00	- Glues	15	18
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:		
3506 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	30	18
	- Other:		
3506 91 00	- - Adhesives based on rubber or plastics (including artificial resins)	30	18
3506 99 00	- - Other	30	18
3507	Enzymes; prepared enzymes not elsewhere specified or included:		
3507 10 00	- Rennet and concentrates thereof	15	18
3507 90 00	- Other	15	18

CHAPTER 36
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;
CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 a) or b) below.
2. The expression “articles of combustible materials” in heading 3606 applies only to:
 - a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm³; and
 - c) resin torches, firelighters and the like.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3601 00 00	Propellant powders	30	18
3602 00 00	Prepared explosives, other than propellant powders	30	18
3603 00 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	30	18
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:		
3604 10 00	- Fireworks	30	18
3604 90 00	- Other	30	18
3605 00 00	Matches, other than pyrotechnic articles of heading 3604	30	18
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:		
3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	30	18
3606 90 00	- Other	30	18

CHAPTER 37
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

NOTES

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:		
3701 10 00	- For X-ray	30	18
3701 20 00	- Instant print film	30	18
3701 30 00	- Other plates and film, with any side exceeding 255 mm	30	18
	- Other:		
3701 91 00	-- For colour photography (polychrome)	30	18
3701 99 00	-- Other	30	18
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:		
3702 10 00	- For X-ray	30	18
3702 20 00	- Instant print film	30	18
	- Other film, without perforations, of a width not exceeding 105 mm:		
3702 31 00	-- For colour photography (polychrome)	30	18
3702 32 00	-- Other, with silver halide emulsion	30	18
3702 39 00	-- Other	30	18
	- Other film, without perforations, of a width exceeding 105 mm:		
3702 41 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	30	18
3702 42 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	30	18
3702 43 00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	30	18
3702 44 00	-- Of a width exceeding 105 mm but not exceeding 610 mm	30	18
	- Other film, for colour photography (polychrome):		
3702 51 00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	30	18
3702 52 00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	30	18
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	30	18
3702 54 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	30	18
3702 55 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	30	18
3702 56 00	-- Of a width exceeding 35 mm	30	18
	- Other:		
3702 91 00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	30	18
3702 92 00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	30	18
3702 93 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	30	18
3702 94 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	30	18
3702 95 00	-- Of a width exceeding 35 mm	30	18
3703	Photographic paper, paperboard and textiles, sensitized, unexposed:		
3703 10 00	- In rolls of a width exceeding 610 mm	30	18
3703 20 00	- Other, for colour photography (polychrome)	30	18
3703 90 00	- Other	30	18
3704 00 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	30	18
3705	Photographic plates and film, exposed and developed, other than cinematographic film:		
3705 10 00	- For offset reproduction	30	18
3705 20 00	- Microfilms	30	18
3705 90 00	- Other	30	18
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:		
3706 10 00	- Of a width of 35 mm or more	30	18
3706 90 00	- Other	30	18
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:		
3707 10 00	- Sensitizing emulsions	30	18
3707 90 00	- Other	30	18

CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) Separate chemically defined elements or compounds with the exception of the following:
 - 1) artificial graphite (heading 3801);
 - 2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up as described in heading 3808;
 - 3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
 - 4) products specified in Note 2 a) or 2 c) below;
 - b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 2106);
 - c) Medicaments (heading 3003 or 3004); or
 - d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. Heading 3824 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - b) fusel oil; Dippel's oil;
 - c) ink removers put up in packings for retail sale;
 - d) stencil correctors and other correcting fluids put up in packings for retail sale; and
 - e) ceramic firing testers, fusible (for example, Seger cones).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:		
3801 10 00	- Artificial graphite	15	18
3801 20 00	- Colloidal or semi-colloidal graphite	15	18
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	15	18
3801 90 00	- Other	15	18
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:		
3802 10 00	- Activated carbon	15	18
3802 90 00	- Other	15	18
3803 00 00	Tall oil, whether or not refined	15	18
3804 00 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	15	18
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing α-terpineol as the main constituent:		
3805 10 00	- Gum, wood or sulphate turpentine oils	15	18
3805 20 00	- Pine oils	15	18
3805 90 00	- Other	15	18
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:		
3806 10 00	- Rosin and resin acids	15	18
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	15	18
3806 30 00	- Ester gums	15	18
3806 90 00	- Other	15	18
3807 00 00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	15	18
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):		
	- Insecticides:		
3808 10 10	- - - For preserving seeds	5	18
3808 10 90	- - - Other	5	18
	- Fungicides:		
3808 20 10	- - - For agricultural, horticultural, veterinary or forestry use	5	18
3808 20 90	- - - Other	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3808 30 10	- Herbicides, anti-sprouting products and plant-growth regulators: --- For agricultural or forestry use	5	18
3808 30 90	--- Other	5	18
3808 40 10	- Disinfectants: --- For veterinary or agricultural use	5	18
3808 40 90	--- Other	5	18
3808 90 10	- Other: --- Anti-rodent	5	18
3808 90 20	--- Acaricides	5	18
3808 90 90	--- Other	5	18
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:		
3809 10 00	- With a basis of amylaceous substances	15	18
3809 91 00	- Other: -- Of a kind used in the textile or like industries	15	18
3809 92 00	-- Of a kind used in the paper or like industries	15	18
3809 93 00	-- Of a kind used in the leather or like industries	15	18
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:		
3810 10 00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	15	18
3810 90 00	- Other	15	18
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
3811 11 00	- Anti-knock preparations: -- Based on lead compounds	15	18
3811 19 00	-- Other	15	18
3811 21 00	- Additives for lubricating oils: -- Containing petroleum oils or oils obtained from bituminous minerals	15	18
3811 29 00	-- Other	15	18
3811 90 00	- Other	15	18
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:		
3812 10 00	- Prepared rubber accelerators	15	18
3812 20 00	- Compound plasticizers for rubber or plastics	15	18
3812 30 00	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	15	18
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	15	18
3814 00 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	15	18
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:		
3815 11 00	- Supported catalysts: -- With nickel or nickel compounds as the active substance	15	18
3815 12 00	-- With precious metal or precious metal compounds as the active substance	15	18
3815 19 00	-- Other	15	18
3815 90 00	- Other	15	18
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	15	18
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902:		
3817 10 00	- Mixed alkylbenzenes	15	18
3817 20 00	- Mixed alkylnaphthalenes	15	18
3818 00 00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	15	18
3819 00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	30	18
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	30	18
3821 00 00	Prepared culture media for development of micro-organisms	15	18
3822 00 00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823 11 00	-- Stearic acid	15	18
3823 12 00	-- Oleic acid	15	18
3823 13 00	-- Tall oil fatty acids	15	18
3823 19 00	-- Other	15	18
3823 70 00	- Industrial fatty alcohols	15	18
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
3824 10 00	- Prepared binders for foundry moulds or cores	15	18
3824 20 00	- Naphthenic acids, their water-insoluble salts and their esters	15	18
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	15	18
3824 40 00	- Prepared additives for cements, mortars or concretes	15	18
3824 50 00	- Non-refractory mortars and concretes	15	18
3824 60 00	- Sorbitol other than that of subheading 2905 44	15	18
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824 71 00	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	15	18
3824 79 00	-- Other	15	18
3824 90 00	- Other	15	18

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - b) presented together; and
 - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39 PLASTICS AND ARTICLES THEREOF

NOTES

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout the Nomenclature any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - a) waxes of heading 2712 or 3404;
 - b) separate chemically defined organic compounds (Chapter 29);
 - c) heparin or its salts (heading 3001);
 - d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
 - e) organic surface-active agents or preparations of heading 3402;
 - f) run gums or ester gums (heading 3806);
 - g) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
 - h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - ij) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
 - k) plaits, wickerwork or other articles of Chapter 46;
 - l) wall coverings of heading 4814;
 - m) goods of Section XI (textiles and textile articles);
 - n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - o) imitation jewellery of heading 7117;
 - p) articles of Section XVI (machines and mechanical or electrical appliances);
 - q) parts of aircraft or vehicles of Section XVII;
 - r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - s) articles of Chapter 91 (for example, clock or watch cases);
 - t) articles of Chapter 92 (for example, musical instruments or parts thereof);
 - u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - v) articles of Chapter 95 (for example, toys, games, sports requisites); or
 - w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (headings 3901 and 3902);
 - b) resins, not highly polymerized, of the coumarone-indene type (heading 3911);
 - c) other synthetic polymers with an average of at least 5 monomer units;
 - d) silicones (heading 3910);
 - e) resols (heading 3909) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading

covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 3901 to 3914, the expression "primary forms" applies only to the following forms:
 - a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 3918, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 3920 and 3921, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
 - b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - c) gutters and fittings therefor;
 - d) doors, windows and their frames and thresholds for doors;
 - e) balconies, balustrades, fencing, gates and similar barriers;
 - f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUBHEADING NOTES

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - a) Where there is a subheading named "Other" in the same series:
 - 1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - 2) The copolymers named in subheadings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - 3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
 - 4) Polymers not meeting 1), 2) or 3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - b) Where there is no subheading named "Other" in the same series:
 - 1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - 2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
I. PRIMARY FORMS			
3901	Polymers of ethylene, in primary forms		
3901 10 00	- Polyethylene having a specific gravity of less than 0.94	15	18
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	15	18
3901 30 00	- Ethylene-vinyl acetate copolymers	15	18
3901 90 00	- Other	15	18
3902	Polymers of propylene or of other olefins, in primary forms:		
3902 10 00	- Polypropylene	15	18
3902 20 00	- Polyisobutylene	15	18
3902 30 00	- Propylene copolymers	15	18
3902 90 00	- Other	15	18
3903	Polymers of styrene, in primary forms:		
	- Polystyrene:		
3903 11 00	- - Expansible	15	18
3903 19 00	- - Other	15	18
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	15	18
3903 30 00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	15	18
3903 90 00	- Other	15	18
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:		
3904 10 00	- Polyvinyl chloride, not mixed with any other substances	15	18
	- Other polyvinyl chloride:		
3904 21 00	- - Non-plasticized	15	18
3904 22 00	- - Plasticized	15	18
3904 30 00	- Vinyl chloride-vinyl acetate copolymers	15	18
3904 40 00	- Other vinyl chloride copolymers	15	18
3904 50 00	- Vinylidene chloride polymers	15	18
	- Fluoro-polymers:		
3904 61 00	- - Polytetrafluoroethylene	15	18
3904 69 00	- - Other	15	18
3904 90 00	- Other	15	18
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:		
	- Polyvinyl acetate:		
3905 12 00	- - In aqueous dispersion	15	18
3905 19 00	- - Other	15	18
	- Vinyl acetate copolymers:		
3905 21 00	- - In aqueous dispersion	15	18
3905 29 00	- - Other	15	18
3905 30 00	- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	15	18
	- Other:		
3905 91 00	- - Copolymers	15	18
3905 99 00	- - Other	15	18
3906	Acrylic polymers in primary forms:		
3906 10 00	- Polymethyl methacrylate	15	18
3906 90 00	- Other	15	18
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:		
3907 10 00	- Polyacetals	15	18
3907 20 00	- Other polyethers	15	18
3907 30 00	- Epoxide resins	15	18
3907 40 00	- Polycarbonates	15	18
3907 50 00	- Alkyd resins	15	18
3907 60 00	- Polyethylene terephthalate	15	18
	- Other polyesters:		
3907 91 00	- - Unsaturated	15	18
3907 99 00	- - Other	15	18
3908	Polyamides in primary forms:		
3908 10 00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	15	18
3908 90 00	- Other	15	18
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:		
3909 10 00	- Urea resins; thiourea resins	15	18
3909 20 00	- Melamine resins	15	18
3909 30 00	- Other amino-resins	15	18
3909 40 00	- Phenolic resins	15	18
3909 50 00	- Polyurethanes	15	18
3910 00 00	Silicones in primary forms	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:		
3911 10 00	- Petroleum resins, coumarone, indene and coumarone-indene resins and polyterpenes	15	18
3911 90 00	- Other	15	18
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:		
	- Cellulose acetates:		
3912 11 00	- - Non-plasticized	15	18
3912 12 00	- - Plasticized	15	18
3912 20 00	- Cellulose nitrates (including collodions)	15	18
	- Cellulose ethers:		
3912 31 00	- - Carboxymethylcellulose and its salts	15	18
3912 39 00	- - - Other	15	18
3912 90 00	- Other	15	18
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:		
3913 10 00	- Alginic acid, its salts and esters	15	18
3913 90 00	- Other	15	18
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	15	18
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	Waste, parings and scrap; semi-manufactures; articles		
3915 10 00	- Of polymers of ethylene	5	18
3915 20 00	- Of polymers of styrene	5	18
3915 30 00	- Of polymers of vinyl chloride	5	18
3915 90 00	- Of other plastics	5	18
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:		
3916 10 00	- Of polymers of ethylene	15	18
3916 20 00	- Of polymers of vinyl chloride	15	18
3916 90 00	- Of other plastics	15	18
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:		
3917 10 00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	30	18
	- Tubes, pipes and hoses, rigid:		
3917 21 00	- - Of polymers of ethylene	30	18
3917 22 00	- - Of polymers of propylene	30	18
3917 23 00	- - Of polymers of vinyl chloride	30	18
3917 29 00	- - Of other plastics	30	18
	- Other tubes, pipes and hoses:		
3917 31 00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	30	18
3917 32 00	- - Other, not reinforced or otherwise combined with other materials, without fittings	30	18
3917 33 00	- - Other, not reinforced or otherwise combined with other materials, with fittings	30	18
3917 39 00	- - Other	30	18
3917 40 00	- Fittings	30	18
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:		
3918 10 00	- Of polymers of vinyl chloride	30	18
3918 90 00	- Of other plastics	30	18
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:		
3919 10 00	- In rolls of a width not exceeding 20 cm	30	18
3919 90 00	- Other	15	18
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:		
3920 10 00	- Of polymers of ethylene	15	18
3920 20 00	- Of polymers of propylene	15	18
3920 30 00	- Of polymers of styrene	15	18
	- Of polymers of vinyl chloride:		
3920 41 00	- - Rigid	15	18
3920 42 00	- - Flexible	15	18
	- Of acrylic polymers:		
3920 51 00	- - Of polymethyl methacrylate	15	18
3920 59 00	- - Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920 61 00	-- Of polycarbonates	15	18
3920 62 00	-- Of polyethylene terephthalate	15	18
3920 63 00	-- Of unsaturated polyesters	15	18
3920 69 00	-- Of other polyesters	15	18
	- Of cellulose or its chemical derivatives:		
3920 71 00	-- Of regenerated cellulose	15	18
3920 72 00	-- Of vulcanized fibre	15	18
3920 73 00	-- Of cellulose acetate	15	18
3920 79 00	-- Of other cellulose derivatives	15	18
	- Of other plastics:		
3920 91 00	-- Of polyvinyl butyral	15	18
3920 92 00	-- Of polyamides	15	18
3920 93 00	-- Of amino-resins	15	18
3920 94 00	-- Of phenolic resins	15	18
3920 99 00	-- Of other plastics	15	18
3921	Other plates, sheets, film, foil and strip, of plastics:		
	- Cellular:		
3921 11 00	-- Of polymers of styrene	15	18
3921 12 00	-- Of polymers of vinyl chloride	15	18
3921 13 00	-- Of polyurethanes	15	18
3921 14 00	-- Of regenerated cellulose	15	18
3921 19 00	-- Of other plastics	15	18
3921 90 00	- Other	15	18
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:		
3922 10 00	- Baths, shower-baths and wash-basins	30	18
3922 20 00	- Lavatory seats and covers	30	18
3922 90 00	- Other	30	18
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:		
3923 10 00	- Boxes, cases, crates and similar articles	30	18
	- Sacks and bags (including cones):		
3923 21 00	-- Of polymers of ethylene	30	18
3923 29 00	-- Of other plastics	30	18
3923 30 00	- Carboys, bottles, flasks and similar articles	30	18
3923 40 00	- Spools, cops, bobbins and similar supports	30	18
3923 50 00	- Stoppers, lids, caps, and other closures	30	18
3923 90 00	- Other	30	18
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics:		
3924 10 00	- Tableware and kitchenware	30	18
3924 90 00	- Other	30	18
3925	Builders' ware of plastics, not elsewhere specified or included:		
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	30	18
3925 20 00	- Doors, windows and their frames and thresholds for doors	30	18
3925 30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	30	18
3925 90 00	- Other	30	18
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:		
3926 10 00	- Office or school supplies	30	18
	- Articles of apparel and clothing accessories (including gloves):		
3926 20 10	--- Protective equipment, for all trades	30	18
3926 20 90	--- Other	30	18
3926 30 00	- Fittings for furniture, coachwork or the like	30	18
3926 40 00	- Statuettes and other ornamental articles	30	18
3926 90	- Other:		
3926 90 10	--- Junction boxes, link boxes and the like used in electricity, not fitted with connectors	30	18
3926 90 90	--- Other	30	18

CHAPTER 40 RUBBER AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - a) goods of Section XI (textiles and textile articles);
 - b) footwear or parts thereof of Chapter 64;
 - c) headgear or parts thereof (including bathing caps) of Chapter 65;
 - d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - e) articles of Chapter 90, 92, 94 or 96; or
 - f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).
3. In headings 4001 to 4003 and 4005, the expression “primary forms” applies only to the following forms:
 - a) liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);
 - b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 4002, the expression “synthetic rubber” applies to:
 - a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by Note 5 b) ii) and iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted;
 - b) thioplasts (TM); and
 - c) natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in a) above.
5. a) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
 - ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - iii) plasticizers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under b);
 b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - i) emulsifiers or anti-tack agents;
 - ii) small amounts of breakdown products of emulsifiers;
 - iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 4004, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
In heading 4008 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:		
4001 10 00	- Natural rubber latex, whether or not pre-vulcanized - Natural rubber in other forms:	5	18
4001 21 00	- - Smoked sheets	5	18
4001 22 00	- - Technically specified natural rubber (TSNR)	5	18
4001 29 00	- - Other	5	18
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip:		
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002 11 00	-- Latex	15	18
4002 19 00	-- Other	15	18
4002 20 00	- Butadiene rubber (BR)	15	18
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene rubber (CIIR or BIIR):		
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	15	18
4002 39 00	-- Other	15	18
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002 41 00	-- Latex	15	18
4002 49 00	-- Other	15	18
	- Acrylonitrile-butadiene rubber (NBR):		
4002 51 00	-- Latex	15	18
4002 59 00	-- Other	15	18
4002 60 00	- Isoprene rubber (IR)	15	18
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	15	18
4002 80 00	- Mixtures of any product of heading 4001 with any product of this heading	15	18
	- Other:		
4002 91 00	-- Latex	15	18
4002 99 00	-- Other	15	18
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	15	18
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	5	18
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:		
4005 10 00	- Compounded with carbon black or silica	15	18
4005 20 00	- Solutions; dispersions other than those of subheading 4005 10	15	18
	- Other:		
4005 91 00	-- Plates, sheets and strip	15	18
4005 99 00	-- Other	15	18
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:		
4006 10 00	- "Camel-back" strips for retreading rubber tyres	15	18
4006 90 00	- Other	15	18
4007 00 00	Vulcanized rubber thread and cord	15	18
4008	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:		
	- Of cellular rubber:		
4008 11 00	-- Plates, sheets and strip	15	18
4008 19 00	-- Other	15	18
	- Of non-cellular rubber:		
4008 21 00	-- Plates, sheets and strip	15	18
4008 29 00	-- Other	15	18
4009	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):		
4009 10 00	- Not reinforced or otherwise combined with other materials, without fittings	30	18
4009 20 00	- Reinforced or otherwise combined only with metal, without fittings	30	18
4009 30 00	- Reinforced or otherwise combined only with textile materials, without fittings	30	18
4009 40 00	- Reinforced or otherwise combined with other materials, without fittings	30	18
4009 50 00	- With fittings	30	18
4010	Conveyor or transmission belts or belting, of vulcanized rubber:		
	- Conveyor belts or belting:		
4010 11 00	-- Reinforced only with metal	30	18
4010 12 00	-- Reinforced only with textile materials	30	18
4010 13 00	-- Reinforced only with plastics	30	18
4010 19 00	-- Other	30	18
	- Transmission belts or belting:		
4010 21 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	30	18
4010 22 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 180 cm	30	18
4010 23 00	-- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	30	18
4010 24 00	-- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	30	18
4010 29 00	-- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4011	New pneumatic tyres, of rubber:		
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	30	
4011 20 00	- Of a kind used on buses or lorries	30	
4011 30 00	- Of a kind used on aircraft	30	18
4011 40 00	- Of a kind used on motorcycles	30	18
4011 50 00	- Of a kind used on bicycles	30	18
	- Other:		
4011 91 00	-- Having a "herring-bone" or similar tread	30	18
4011 99 00	-- Other:	30	18
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
4012 10 00	- Retreaded tyres	30	18
4012 20 00	- Used pneumatic tyres	30	18
	- Other:		
4012 90 10	--- Tyre treads	30	18
4012 90 90	--- Other	30	18
4013	Inner tubes, of rubber:		
4013 10 00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	30	18
4013 20 00	- Of a kind used on bicycles	30	18
4013 90 00	- Other	30	18
4014	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:		
4014 10 00	- Sheath contraceptives	30	18
	- Other:		
4014 90 10	--- Teats	30	18
4014 90 90	--- Other	30	18
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber:		
	- Gloves:		
4015 11 00	-- Surgical	30	18
4015 19 00	-- Other	30	18
	- Other:		
4015 90 10	--- Individual protective equipment	30	18
4015 90 90	--- Other	30	18
4016	Other articles of vulcanized rubber other than hard rubber:		
4016 10 00	- Of cellular rubber	30	18
	- Other:		
4016 91 00	-- Floor coverings and mats	30	18
4016 92 00	-- Erasers	30	18
4016 93 00	-- Gaskets, washers and other seals	30	18
4016 94 00	-- Boat or dock fenders, whether or not inflatable	30	18
4016 95 00	-- Other inflatable articles	30	18
4016 99 00	-- Other	30	18
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	30	18

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

CHAPTER 41
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

1. This Chapter does not cover:
 - a) parings or similar waste, of raw hides or skins (heading 0511);
 - b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or
 - c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).
 B) For the purposes of headings 4104 to 4106, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 4115.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4101	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:		
4101 10 00	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	5	18
4101 21 00	- Other hides and skins of bovine animals, fresh or wet-salted:		
	-- Whole	5	18
4101 22 00	-- Butts and bends	5	18
4101 29 00	-- Other	5	18
4101 30 00	- Other hides and skins of bovine animals, otherwise preserved	5	18
4101 40 00	- Hides and skins of equine animals	5	18
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 c) to this Chapter:		
4102 10 00	- With wool on	5	18
	- Without wool on:		
4102 21 00	-- Pickled	5	18
4102 29 00	-- Other	5	18
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 b) or 1 c) to this Chapter:		
4103 10 00	- Of goats or kids	5	18
4103 20 00	- Of reptiles	5	18
4103 90 00	- Other	5	18
4104	Leather of bovine or equine animals, without hair on, other than leather of heading 4108 or 4109:		
4104 10 00	- Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²)	15	18
	- Other hides and skins, tanned or retanned but not further prepared, whether or not split:		
4104 21 00	-- Bovine leather, vegetable pre-tanned	15	18
4104 22 00	-- Bovine leather, otherwise pre-tanned	15	18
4104 29 00	-- Other	15	18
	- Other leather of bovine or equine animals, parchment-dressed or prepared after tanning:		
4104 31 00	-- Full grains and full grain splits	15	18
4104 39 00	-- Other	15	18
4105	Sheep or lamb skin leather, without wool on, other than leather of heading 4108 or 4109:		
	- Tanned or retanned but not further prepared, whether or not split:		
4105 11 00	-- Vegetable pre-tanned	15	18
4105 12 00	-- Otherwise pre-tanned	15	18
4105 19 00	-- Other	15	18
4105 20 00	- Parchment-dressed or prepared after tanning	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4106	Goat or kid skin leather, without hair on, other than leather of heading 4108 or 4109:		
	- Tanned or retanned but not further prepared, whether or not split:		
4106 11 00	-- Vegetable pre-tanned	15	18
4106 12 00	-- Otherwise pre-tanned	15	18
4106 19 00	-- Other	15	18
4106 20 00	- Parchment-dressed or prepared after tanning	15	18
4107	Leather of other animals, without hair on, other than leather of heading 4108 or 4109:		
4107 10 00	- Of swine	15	18
	- Of reptiles:		
4107 21 00	-- Vegetable pre-tanned	15	18
4107 29 00	-- Other	15	18
4107 90 00	- Of other animals	15	18
4108 00 00	Chamois (including combination chamois) leather	15	18
4109 00 00	Patent leather and patent laminated leather; metallized leather	15	18
4110 00 00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5	18
4111 00 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls	15	18

CHAPTER 42
ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

NOTES

1. This Chapter does not cover:
 - a) sterile surgical catgut or similar sterile suture materials (heading 3006);
 - b) articles of apparel or clothing accessories (except gloves, mitten and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
 - c) made up articles of netting (heading 5608);
 - d) articles of Chapter 64;
 - e) headgear or parts thereof of Chapter 65;
 - f) whips, riding-crops or other articles of heading 6602;
 - g) cuff-links, bracelets or other imitation jewellery (heading 7117);
 - h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - l) articles of Chapter 95 (for example, toys, games, sport requisites); or
 - m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.
2. A) In addition to the provisions of Note 1 above, heading 4202 does not cover:
 - a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
 - b) articles of plaiting materials (heading 4602).
 B) Articles of headings 4202 and 4203 which have parts of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	30	18
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper:		
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202 11 00	-- With outer surface of leather, of composition leather or of patent leather	30	18
4202 12 00	-- With outer surface of plastics or of textile materials	30	18
4202 19 00	-- Other	30	18
	- Handbags, whether or not with shoulder strap, including those without handle:		
4202 21 00	-- With outer surface of leather, of composition leather or of patent leather	30	18
4202 22 00	-- With outer surface of plastic sheeting or of textile materials	30	18
4202 29 00	-- Other	30	18
	- Articles of a kind normally carried in the pocket or in the handbag:		
4202 31 00	-- With outer surface of leather, of composition leather or of patent leather	30	18
4202 32 00	-- With outer surface of plastic sheeting or of textile materials	30	18
4202 39 00	-- Other	30	18
	- Other:		
4202 91 00	-- With outer surface of leather, of composition leather or of patent leather	30	18
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	30	18
4202 99 00	-- Other	30	18
4203	Articles of apparel and clothing accessories, of leather or of composition leather:		
	- Articles of apparel:		
4203 10 10	--- Protective, for all trades	30	18
4203 10 90	--- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Gloves, mittens and mitts:		
	-- Specially designed for use in sports:		
4203 21 10	--- Boxing gloves	30	18
4203 21 90	--- Other	30	18
	-- Other:		
4203 29 10	--- Protective, for all trades	30	18
4203 29 90	--- Other	30	18
	- Belts and bandoliers:		
4203 30 10	--- For weight lifting	30	18
4203 30 20	--- Protective, for all trades	30	18
4203 30 90	--- Other	30	18
4203 40 00	- Other clothing accessories	30	18
4204 00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:		
4204 00 10	--- Conveyor or transmission belts or belting	30	18
4204 00 90	--- Other	30	18
4205 00 00	Other articles of leather or of composition leather	30	18
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:		
4206 10 00	- Catgut	30	18
4206 90 00	- Other	30	18

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
 - b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 c) to that Chapter);
 - c) gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 4203);
 - d) articles of Chapter 64;
 - e) headgear or parts thereof of Chapter 65; or
 - f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103:		
4301 10 00	- Of mink, whole, with or without head, tail or paws	5	18
4301 20 00	- Of rabbit or hare, whole, with or without head, tail or paws	5	18
4301 30 00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5	18
4301 40 00	- Of beaver, whole, with or without head, tail or paws	5	18
4301 50 00	- Of musk-rat, whole, with or without head, tail or paws	5	18
4301 60 00	- Of fox, whole, with or without head, tail or paws	5	18
4301 70 00	- Of seal, whole, with or without head, tail or paws	5	18
4301 80 00	- Other furskins, whole, with or without head, tail or paws	5	18
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5	18
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303:		
	- Whole skins, with or without head, tail or paws, not assembled:		
4302 11 00	-- Of mink	15	18
4302 12 00	-- Of rabbit or hare	15	18
4302 13 00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	15	18
4302 19 00	-- Other	15	18
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	15	18
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	15	18
4303	Articles of apparel, clothing accessories and other articles of furskin:		
4303 10 00	- Articles of apparel and clothing accessories	30	18
4303 90 00	- Other	30	18
4304 00 00	Artificial fur and articles thereof	30	18

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

**CHAPTER 44
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

NOTES

1. This Chapter does not cover:
 - a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);
 - b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);
 - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
 - d) activated charcoal (heading 3802);
 - e) articles of heading 4202;
 - f) goods of Chapter 46;
 - g) footwear or parts thereof of Chapter 64;
 - h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - ij) goods of heading 6808;
 - k) imitation jewellery of heading 7117;
 - l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - n) parts of firearms (heading 9305);
 - o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - p) articles of Chapter 95 (for example, toys, games, sports requisites);
 - q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or
 - r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTE

1. For the purposes of subheadings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression "tropical wood" means one of the following types of wood:
Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401 10 00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	5	18
	- Wood in chips or particles:		
4401 21 00	-- Coniferous	15	18
4401 22 00	-- Non-coniferous	15	18
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401 30 10	--- Sawdust briquettes	15	18
4401 30 90	--- Other	15	18
4402 00 00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	15	18
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:		
	- Treated with paint, stains, creosote or other preservatives:		
4403 10 10	--- Wooden poles	15	18
4403 10 90	--- Other	15	18
	- Other, coniferous:		
4403 20 10	--- Poles	15	18
4403 20 90	--- Other	15	18
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15	18
4403 49 00	-- Other	15	18
	- Other:		
4403 91 00	-- Of oak (<i>Quercus spp.</i>)	15	18
4403 92 00	-- Of beech (<i>Fagus spp.</i>)	15	18
4403 99 00	-- Other	15	18
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:		
4404 10 00	- Coniferous	15	18
4404 20 00	- Non-coniferous	15	18
4405 00 00	Wood wool; wood flour	5	18
4406	Railway or tramway sleepers (cross-ties) of wood:		
4406 10 00	- Not impregnated	15	18
4406 90 00	- Other	15	18
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:		
4407 10 00	- Coniferous	15	18
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
4407 24 00	-- Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa	15	18
4407 25 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15	18
4407 26 00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15	18
4407 29 00	-- Other	15	18
	- Other:		
4407 91 00	-- Of oak (<i>Quercus spp.</i>)	15	18
4407 92 00	-- Of beech (<i>Fagus spp.</i>)	15	18
4407 99 00	-- Other	15	18
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm:		
4408 10 00	- Coniferous	15	18
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
4408 31 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15	18
4408 39 00	-- Other	15	18
4408 90 00	- Other	15	18
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
4409 10 00	- Coniferous	15	18
4409 20 00	- Non-coniferous	15	18
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:		
	- Of wood:		
4410 11 00	-- Waferboard, including oriented strand board	15	18
4410 19 00	-- Other	15	18
4410 90 00	- Of other ligneous materials	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:		
	- Fibreboard of a density exceeding 0.8 g/cm ³ :		
4411 11 00	-- Not mechanically worked or surface covered	15	18
4411 19 00	-- Other	15	18
	- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	15	18
4411 21 00	-- Not mechanically worked or surface covered	15	18
4411 29 00	-- Other	15	18
	- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :	15	18
4411 31 00	-- Not mechanically worked or surface covered	15	18
4411 39 00	-- Other	15	18
	- Other:	15	18
4411 91 00	-- Not mechanically worked or surface covered	15	18
4411 99 00	-- Other	15	18
4412	Plywood, veneered panels and similar laminated wood:		
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
4412 13 00	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	15	18
4412 14 00	-- Other, with at least one outer ply of non-coniferous wood	15	18
4412 19 00	-- Other	15	18
	- Other, with at least one outer ply of non-coniferous wood:		
4412 22 00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	15	18
4412 23 00	-- Other, containing at least one layer of particle board	15	18
4412 29 00	-- Other	15	18
	- Other:		
4412 92 00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	15	18
4412 93 00	-- Other, containing at least one layer of particle board	15	18
4412 99 00	-- Other	15	18
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	15	18
4414 00 00	Wooden frames for paintings, photographs, mirrors or similar objects	30	18
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:		
4415 10 00	- Cases, boxes, crates, drums and similar packings; cable-drums	30	18
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	30	18
4416 00 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	30	18
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	30	18
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:		
4418 10 00	- Windows, French-windows and their frames	30	18
4418 20 00	- Doors and their frames and thresholds	30	18
4418 30 00	- Parquet panels	30	18
4418 40 00	- Shuttering for concrete constructional work	30	18
4418 50 00	- Shingles and shakes	30	18
4418 90 00	- Other	30	18
4419 00 00	Tableware and kitchenware, of wood	30	18
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:		
4420 10 00	- Statuettes and other ornaments, of wood	30	18
4420 90 00	- Other	30	18
4421	Other articles of wood:		
4421 10 00	- Clothes hangers	30	18
4421 90 00	- Other	30	18

**CHAPTER 45
CORK AND ARTICLES OF CORK**

NOTE

1. This Chapter does not cover:
- a) footwear or parts of footwear of Chapter 64;
 - b) headgear or parts of headgear of Chapter 65; or
 - c) articles of Chapter 95 (for example, toys, games, sports requisites).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:		
4501 10 00	- Natural cork, raw or simply prepared	5	18
4501 90 00	- Other	15	18
4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	15	18
4503	Articles of natural cork:		
4503 10 00	- Corks and stoppers	30	18
4503 90 00	- Other	30	18
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:		
4504 10 00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	15	18
4504 90 00	- Other	30	18

CHAPTER 46
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK

NOTES

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - a) wall coverings of heading 4814;
 - b) twine, cordage, ropes or cables, plaited or not (heading 5607);
 - c) footwear or headgear or parts thereof of Chapter 64 or 65;
 - d) vehicles or bodies for vehicles of basketware (Chapter 87); or
 - e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 4601, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):		
4601 10 00	- Plaits and similar products of plaiting materials, whether or not assembled into strips	30	18
4601 20 00	- Mats, matting and screens of vegetable materials	30	18
	- Other:		
4601 91 00	- - Of vegetable materials	30	18
4601 99 00	- - Other	30	18
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah:		
4602 10 00	- Of vegetable materials	30	18
4602 90 00	- Other	30	18

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

**CHAPTER 47
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

NOTE

1. For the purposes of heading 4702, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4701 00 00	Mechanical wood pulp	15	18
4702 00 00	Chemical wood pulp, dissolving grades	15	18
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:		
	- Unbleached:		
4703 11 00	- - Coniferous	15	18
4703 19 00	- - Non-coniferous	15	18
	- Semi-bleached or bleached:		
4703 21 00	- - Coniferous	15	18
4703 29 00	- - Non-coniferous	15	18
4704	Chemical wood pulp, sulphite, other than dissolving grades:		
	- Unbleached:		
4704 11 00	- - Coniferous	15	18
4704 19 00	- - Non-coniferous	15	18
	- Semi-bleached or bleached:		
4704 21 00	- - Coniferous	15	18
4704 29 00	- - Non-coniferous	15	18
4705 00 00	Semi-chemical wood pulp	15	18
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:		
4706 10 00	- Cotton linters pulp	15	18
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	15	18
	- Other:		
4706 91 00	- - Mechanical	15	18
4706 92 00	- - Chemical	15	18
4706 93 00	- - Semi-chemical	15	18
4707	Recovered (waste and scrap) paper or paperboard:		
4707 10 00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	5	18
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5	18
4707 30 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5	18
4707 90 00	- Other, including unsorted waste and scrap	5	18

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - a) articles of Chapter 30;
 - b) stamping foils of heading 3212;
 - c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
 - e) sensitized paper or paperboard of headings 3701 to 3704;
 - f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
 - h) articles of heading 4202 (for example, travel goods);
 - ij) articles of Chapter 46 (manufactures of plaiting material);
 - k) paper yarn or textile articles of paper yarn (Section XI);
 - l) articles of Chapter 64 or Chapter 65;
 - m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - n) metal foil backed with paper or paperboard (Section XV);
 - o) articles of heading 9209; or
 - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 4802, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
For paper or paperboard weighing not more than 150 g/m²:
 - a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - b) containing more than 8% ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - c) containing more than 3% ash and having a brightness of 60% or more; or
 - d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
 - e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.
 For paper or paperboard weighing more than 150 g/m²:
 - a) coloured throughout the mass; or
 - b) having a brightness of 60% or more, and
 1. a caliper of 225 micrometres (microns) or less, or
 2. a calliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
 - c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.
Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 4801 and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - a) in strips or rolls of a width exceeding 36 cm; or

b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression “wallpaper and similar wall coverings” applies only to:

- a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4815.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES

1. For the purposes of subheadings 4804 11 and 4804 19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804 21 and 4804 29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

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

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

3. For the purposes of subheading 4805 11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 N/g/m² at 50% relative humidity, at 23°C.

4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 N/g/m² at 50% relative humidity, at 23°C.

5. Subheadings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g

6. For the purposes of subheading 4805 30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.

7. For the purposes of subheading 4810 22, “light-weight coated paper” means paper coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4801 00 00	Newsprint, in rolls or sheets	15	18
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 4801 or 4803; hand-made paper and paperboard:		
4802 10 00	- Hand-made paper and paperboard	15	18
4802 20 00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	15	18
4802 30 00	- Carbonizing base paper	15	18
4802 40 00	- Wallpaper base	15	18
	- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
	-- Weighing less than 40 g/m ² :		
4802 51 10	--- Printing, writing or drawing paper	15	18
4802 51 90	--- Other	15	18
	-- Weighing 40 g/m ² or more but not more than 150 g/m ² :		
4802 52 10	--- Printing, writing or drawing paper	15	18
4802 52 90	--- Other	15	18
	-- Weighing more than 150 g/m ² :		
4802 53 10	--- Printing, writing or drawing paper	15	18
4802 53 90	--- Other	15	18
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4802 60 10	--- Printing, writing or drawing paper	15	18
4802 60 90	--- Other	15	18
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		
4803 00 10	--- Cellulose wadding	30	18
4803 00 90	--- Other	30	18
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:		
	- Kraftliner:		
4804 11 00	-- Unbleached	15	18
4804 19 00	-- Other	15	18
	- Sack kraft paper:		
4804 21 00	-- Unbleached	15	18
4804 29 00	-- Other	15	18
	- Other kraft paper and paperboard weighing 150 g/m ² or less:		
4804 31 00	-- Unbleached	15	18
4804 39 00	-- Other	15	18
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
4804 41 00	-- Unbleached	15	18
4804 42 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	15	18
4804 49 00	-- Other	15	18
	- Other kraft paper and paperboard weighing 225 g/m ² or more:		
4804 51 00	-- Unbleached	15	18
4804 52 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	15	18
4804 59 00	-- Other	15	18
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter:		
4805 10 00	- Semi-chemical fluting paper	15	18
	- Multi-ply paper and paperboard:		
4805 21 00	-- Each layer bleached	15	18
4805 22 00	-- With only one outer layer bleached	15	18
4805 23 00	-- Having three or more layers, of which only the two outer layers are bleached	15	18
4805 29 00	-- Other	15	18
4805 30 00	- Sulphite wrapping paper	15	18
4805 40 00	- Filter paper and paperboard	15	18
4805 50 00	- Felt paper and paperboard	15	18
4805 60 00	- Other paper and paperboard, weighing 150 g/m ² or less	15	18
	- Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² :		
4805 70 10	--- For industrial use	15	18
4805 70 90	--- Other	15	18
4805 80 00	- Other paper and paperboard, weighing 225 g/m ² or more	15	18
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or in sheets:		
4806 10 00	- Vegetable parchment	15	18
4806 20 00	- Greaseproof papers	15	18
4806 30 00	- Tracing papers	15	18
4806 40 00	- Glassine and other glazed transparent or translucent papers	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:		
4807 10 00	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	15	18
4807 90 00	- Other	15	18
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803:		
4808 10 00	- Corrugated paper and paperboard, whether or not perforated	15	18
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	15	18
4808 30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	15	18
4808 90 00	- Other	15	18
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:		
4809 10 00	- Carbon or similar copying papers	15	18
4809 20 00	- Self-copy paper	15	18
4809 90 00	- Other	15	18
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets:		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810 11 00	-- Weighing 150 g/m ² or less	15	18
4810 12 00	-- Weighing more than 150 g/m ²	15	18
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4810 21 00	-- Light-weight coated paper	15	18
4810 29 00	-- Other	15	18
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	15	18
4810 32 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	15	18
4810 39 00	-- Other	15	18
	- Other paper and paperboard:		
4810 91 00	-- Multi-ply	15	18
4810 99 00	-- Other	15	18
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading 4803, 4809 or 4810:		
4811 10 00	- Tarred, bituminized or asphalted paper and paperboard	15	18
	- Gummed or adhesive paper and paperboard:		
4811 21 00	-- Self-adhesive	15	18
4811 29 00	-- Other	15	18
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811 31 00	-- Bleached, weighing more than 150 g/m ²	15	18
4811 39 00	-- Other	15	18
4811 40 00	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	15	18
	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
4811 90 10	--- Lined or squared paper	15	18
4811 90 90	--- Other	15	18
4812 00 00	Filter blocks, slabs and plates, of paper pulp	15	18
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:		
4813 10 00	- In the form of booklets or tubes	30	18
4813 20 00	- In rolls of a width not exceeding 5 cm	30	18
4813 90 00	- Other	30	18
4814	Wallpaper and similar wall coverings; window transparencies of paper:		
4814 10 00	- "Ingrain" paper	30	18
4814 20 00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	30	18
4814 30 00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	30	18
4814 90 00	- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	30	18
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:		
4816 10 00	- Carbon or similar copying papers	30	18
4816 20 00	- Self-copy paper	30	18
4816 30 00	- Duplicator stencils	30	18
4816 90 00	- Other	30	18
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:		
4817 10 00	- Envelopes	30	18
4817 20 00	- Letter cards, plain postcards and correspondence cards	30	18
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	30	18
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:		
4818 10 00	- Toilet paper	30	18
4818 20 00	- Handkerchiefs, cleansing or facial tissues and towels	30	18
4818 30 00	- Tablecloths and serviettes	30	18
4818 40 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	30	18
4818 50 00	- Articles of apparel and clothing accessories	30	18
4818 90 00	- Other	30	18
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:		
4819 10 00	- Cartons, boxes and cases, of corrugated paper or paperboard	30	18
4819 20 00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	30	18
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	30	18
4819 40 00	- Other sacks and bags, including cones	30	18
4819 50 00	- Other packing containers, including record sleeves	30	18
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	30	18
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:		
	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:		
4820 10 10	--- Scratch pads of any kind	30	18
4820 10 20	--- Letter pads	30	18
4820 10 90	--- Other	30	18
4820 20 00	- Exercise books	30	18
	- Binders (other than book covers), folders and file covers:		
4820 30 10	--- Binders	30	18
4820 30 90	--- Other	30	18
4820 40 00	- Manifold business forms and interleaved carbon sets	30	18
4820 50 00	- Albums for samples or for collections	30	18
	- Other:		
4820 90 10	--- Registers	30	18
4820 90 90	--- Other	30	18
4821	Paper or paperboard labels of all kinds, whether or not printed:		
4821 10 00	- Printed	30	18
4821 90 00	- Other	30	18
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):		
4822 10 00	- Of a kind used for winding textile yarn	30	18
4822 90 00	- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:		
	- Gummed or adhesive paper, in strips or rolls:		
	-- Self-adhesive:		
4823 11 10	--- For industrial use	30	18
4823 11 90	--- Other	30	18
4823 19 00	-- Other	30	18
4823 20 00	- Filter paper and paperboard	30	18
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus	30	18
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:		
4823 51 00	-- Printed, embossed or perforated	30	18
	-- Other:		
4823 59 10	--- Strips whether or not perforated on the sides for calculators, monotypes, teletypes and similar machines	30	18
	--- Other		
4823 59 90	--- Other	30	18
4823 60 00	- Trays, dishes, plates, cups and the like, of paper or paperboard	30	18
4823 70 00	- Moulded or pressed articles of paper pulp	30	18
4823 90 00	- Other	30	18

CHAPTER 49
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING
INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES

1. This Chapter does not cover:
 - a) photographic negatives or positives on transparent bases (Chapter 37);
 - b) maps, plans or globes, in relief, whether or not printed (heading 9023);
 - c) playing cards or other goods of Chapter 95; or
 - d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.
4. Heading 4901 also covers:
 - a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.
5. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.
6. For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:		
4901 10 00	- In single sheets, whether or not folded	30	0
	- Other:		
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	30	0
4901 99 00	-- Other	30	0
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:		
4902 10 00	- Appearing at least four times a week	30	0
4902 90 00	- Other	30	0
4903 00 00	Children's picture, drawing or colouring books		
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	30	0
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:		
4905 10 00	- Globes	30	0
	- Other:		
4905 91 00	-- In book form	30	0
4905 99 00	-- Other	30	0
4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing	30	0
4907 00	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:		
4907 00 10	--- Chequebooks	30	0
4907 00 20	--- Traveller's cheques	30	0
4907 00 30	--- Stock, share or bond certificates and similar documents of title	30	0
4907 00 40	--- Postage, revenue or similar stamps	30	0
4907 00 50	--- Banknotes	30	0
4907 00 60	--- Stamp-impressed paper	30	0
4907 00 90	--- Other	30	0

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
4908	Transfers (decalcomanias):		
4908 10 00	- Transfers (decalcomanias), vitrifiable	30	0
4908 90 00	- Other	30	0
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	30	0
4910 00 00	Calendars of any kind, printed, including calendar blocks	30	0
4911	Other printed matter, including printed pictures and photographs:		
4911 10 00	- Trade advertising material, commercial catalogues and the like	30	0
	- Other:		
	-- Pictures, designs and photographs:		
4911 91 10	--- Instructional charts and diagrams	5	18
4911 91 20	--- Books, newspapers and teaching aids	5	18
4911 99 00	-- Other	30	0

SECTION XI TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:
 - a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);
 - b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
 - c) cotton linters or other vegetable materials of Chapter 14;
 - d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
 - e) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;
 - f) sensitized textiles of headings 3701 to 3704;
 - g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - i) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;
 - l) articles of textile materials of heading 4201 or 4202;
 - m) products of articles of Chapter 48 (for example, cellulose wadding);
 - n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - o) hair-nets or other headgear or parts thereof of Chapter 65;
 - p) goods of Chapter 67;
 - q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
 - r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - v) articles of Chapter 97.
2. A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

B) For the purposes of the above rule:

 - a) gimped horsehair yarn (heading 5110) and metallized yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - b) the choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classifiable in that Chapter;
 - c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

C) The provisions of paragraphs A and B above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. A) For the purposes of this Section, and subject to the exceptions in paragraph B below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - a) of silk or waste silk, measuring more than 20 000 decitex;
 - b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
 - c) of true hemp or flax:
 - i) polished or glazed, measuring 1 429 decitex or more; or
 - ii) not polished or glazed, measuring more than 20 000 decitex;
 - d) of coir, consisting of three or more plies;
 - e) of other vegetable fibres, measuring more than 20 000 decitex; or
 - f) reinforced with metal thread.

B) Exceptions:

 - a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - c) silk-worm gut of heading 5006, and monofilaments of Chapter 54;
 - d) metallized yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph A f) above; and
 - e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph B below, yarn (single, multiple (folded) or cabled) put up:
- a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - ii) 125 g in other cases;
 - b) in balls, hanks or skeins of a weight not exceeding:
 - i) 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or waste silk;
 - ii) 125 g in the case of all other yarns of less than 2 000 decitex; or
 - iii) 500 g in other cases;
 - c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - ii) 125 g in other cases.
- B) Exceptions:
- a) single yarn of any textile material, except:
 - i) single yarn of wool or fine animal hair, unbleached; and
 - ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
 - b) multiple (folded) or cabled yarn, unbleached:
 - i) of silk or waste silk, however put up; or
 - ii) of other textile material except wool or fine animal hair, in hanks or skeins;
 - c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - d) single, multiple (folded) or cabled yarn of any textile material:
 - i) in cross-reeled hanks or skeins; or
 - ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508 the expression “sewing thread” means multiple (folded) or cabled yarn:
- a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 g;
 - b) dressed for use as sewing thread; and
 - c) with a final “Z” twist.
6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- | | |
|--|-----------|
| Single yarn of nylon or other polyamides, or of polyesters | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters..... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon | 27 cN/tex |
7. For the purposes of this Section, the expression “made up” means:
- a) cut otherwise than into squares or rectangles;
 - b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - d) cut to size and having undergone a process of drawn thread work;
 - e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 6101 to 6114 and headings 6201 to 6211.

SUBHEADING NOTES

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
 - a) **Elastomeric yarn**
Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
 - b) **Unbleached yarn**
Yarn which:

- i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
 ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock.
 Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

c) **Bleached yarn**

Yarn which:

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

d) **Coloured (dyed or printed) yarn**

Yarn which:

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

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

e) **Unbleached woven fabric**

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

f) **Bleached woven fabric**

Woven fabric which:

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

g) **Dyed woven fabric**

Woven fabric which:

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

h) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

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

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

ij) **Printed woven fabric**

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

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

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

The definitions at e) to ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

k) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.
- B) For the application of this rule:
- a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50 SILK

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5001 00 00	Silk-worm cocoons suitable for reeling	5	18
5002 00 00	Raw silk (not thrown)	5	18
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):		
5003 10 00	- Not carded or combed	5	18
5003 90 00	- Other	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5004 00 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	15	18
5005 00 00	Yarn spun from silk waste, not put up for retail sale	15	18
5006 00 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	30	18
5007	Woven fabrics of silk or of silk waste:		
5007 10 00	- Fabrics of noil silk	15	18
5007 20 00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	15	18
5007 90 00	- Other fabrics	15	18

CHAPTER 51
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

NOTE

1. Throughout the Nomenclature:

- a) "wool" means the natural fibre grown by sheep or lambs;
- b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush making hair and bristles (heading 0502) and horsehair (heading 0503).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5101	Wool, not carded or combed:		
	- Greasy, including fleece-washed wool:		
5101 11 00	- - Shorn wool	5	18
5101 19 00	- - Other	5	18
	- Degreased, not carbonized:		
5101 21 00	- - Shorn wool	5	18
5101 29 00	- - Other	5	18
5101 30 00	- Carbonized	5	18
5102	Fine or coarse animal hair, not carded or combed:		
5102 10 00	- Fine animal hair	5	18
5102 20 00	- Coarse animal hair	5	18
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:		
5103 10 00	- Noils of wool or of fine animal hair	5	18
5103 20 00	- Other waste of wool or of fine animal hair	5	18
5103 30 00	- Waste of coarse animal hair	5	18
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair	5	18
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):		
5105 10 00	- Carded wool	15	18
	- Wool tops and other combed wool:		
5105 21 00	- - Combed wool in fragments	15	18
5105 29 00	- - Other	15	18
5105 30 00	- Fine animal hair, carded or combed	15	18
5105 40 00	- Coarse animal hair, carded or combed	15	18
5106	Yarn of carded wool, not put up for retail sale:		
5106 10 00	- Containing 85% or more by weight of wool	15	18
5106 20 00	- Containing less than 85% by weight of wool	15	18
5107	Yarn of combed wool, not put up for retail sale:		
5107 10 00	- Containing 85% or more by weight of wool	15	18
5107 20 00	- Containing less than 85% by weight of wool	15	18
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:		
5108 10 00	- Carded	15	18
5108 20 00	- Combed	15	18
5109	Yarn of wool or of fine animal hair, put up for retail sale:		
5109 10 00	- Containing 85% or more by weight of wool or of fine animal hair	15	18
5109 90 00	- Other	15	18
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	30	18
5111	Woven fabrics of carded wool or of carded fine animal hair:		
	- Containing 85% or more by weight of wool or of fine animal hair:		
5111 11 00	- - Of a weight not exceeding 300 g/m ²	15	18
5111 19 00	- - Other	15	18
5111 20 00	- Other, mixed mainly or solely with man-made filaments	15	18
5111 30 00	- Other, mixed mainly or solely with man-made staple fibres	15	18
5111 90 00	- Other	15	18
5112	Woven fabrics of combed wool or of combed fine animal hair:		
	- Containing 85% or more by weight of wool or of fine animal hair:		
5112 11 00	- - Of a weight not exceeding 200 g/m ²	15	18
5112 19 00	- - Other	15	18
5112 20 00	- Other, mixed mainly or solely with man-made filaments	15	18
5112 30 00	- Other, mixed mainly or solely with man-made staple fibres	15	18
5112 90 00	- Other	15	18
5113 00 00	Woven fabrics of coarse animal hair or of horsehair	15	18

CHAPTER 52
COTTON

SUBHEADING NOTE

1. For the purposes of subheadings 5209 42 and 5211 42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5201 00 00	Cotton, not carded or combed	5	18
5202	Cotton waste (including yarn waste and garnetted stock):		
5202 10 00	- Yarn waste	5	18
	- Other:		
5202 91 00	-- Garnetted stock	5	18
5202 99 00	-- Other	5	18
5203 00 00	Cotton, carded or combed	15	18
5204	Cotton sewing thread, whether or not put up for retail sale:		
	- Not put up for retail sale:		
5204 11 00	-- Containing 85% or more by weight of cotton	30	18
5204 19 00	-- Other	30	18
5204 20 00	- Put up for retail sale	30	18
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:		
	- Single yarn, of uncombed fibres:		
5205 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	18
5205 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	18
5205 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	18
5205 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	18
5205 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	15	18
	- Single yarn, of combed fibres:		
5205 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	18
5205 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	18
5205 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	18
5205 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	18
5205 26 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	15	18
5205 27 00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	15	18
5205 28 00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	15	18
	- Multiple (folded) or cabled yarn, of uncombed fibres:		
5205 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15	18
5205 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15	18
5205 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15	18
5205 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15	18
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15	18
	- Multiple (folded) or cabled yarn, of combed fibres:		
5205 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15	18
5205 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15	18
5205 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15	18
5205 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15	18
5205 46 00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	15	18
5205 47 00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	15	18
5205 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:		
	- Single yarn, of uncombed fibres:		
5206 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	18
5206 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	18
5206 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	18
5206 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	18
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	15	18
	- Single yarn, of combed fibres:		
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	18
5206 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	18
5206 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	18
5206 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	18
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	15	18
	- Multiple (folded) or cabled yarn, of uncombed fibres:		
5206 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15	18
5206 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15	18
5206 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15	18
5206 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15	18
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15	18
	- Multiple (folded) or cabled yarn, of combed fibres:		
5206 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15	18
5206 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15	18
5206 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15	18
5206 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15	18
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15	18
5207	Cotton yarn (other than sewing thread) put up for retail sale:		
5207 10 00	- Containing 85% or more by weight of cotton	30	18
5207 90 00	- Other	30	18
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²:		
	- Unbleached:		
5208 11 00	-- Plain weave, weighing not more than 100 g/m ²	15	18
5208 12 00	-- Plain weave, weighing more than 100 g/m ²	15	18
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5208 19 00	-- Other fabrics	15	18
	- Bleached:		
5208 21 00	-- Plain weave, weighing not more than 100 g/m ²	15	18
5208 22 00	-- Plain weave, weighing more than 100 g/m ²	15	18
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5208 29 00	-- Other fabrics	15	18
	- Dyed:		
5208 31 00	-- Plain weave, weighing not more than 100 g/m ²	15	18
	-- Plain weave, weighing more than 100 g/m ² :		
5208 32 10	--- Of single yarn, of combed fibres, measuring from 10 to 36 metric number	15	18
5208 32 90	--- Other	15	18
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5208 39 00	-- Other fabrics	15	18
	- Of yarns of different colours:		
5208 41 00	-- Plain weave, weighing not more than 100 g/m ²	15	18
5208 42 00	-- Plain weave, weighing more than 100 g/m ²	15	18
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5208 49 00	-- Other fabrics	15	18
	- Printed:		
5208 51 00	-- Plain weave, weighing not more than 100 g/m ²	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5208 52 10	-- Plain weave, weighing more than 100 g/m ² : --- Of single yarn, of combed fibres, measuring from 10 to 36 metric number	15	18
5208 52 20	--- Printed cotton fabrics containing not less than 85% by weight of cotton, plain weave and weighing more than 100 g/m ² but not more than 200 g/m ²	15	18
5208 52 90	--- Other	15	18
5208 53 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5208 59 00	-- Other fabrics	15	18
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²:		
	- Unbleached:		
5209 11 00	-- Plain weave	15	18
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5209 19 00	-- Other fabrics	15	18
	- Bleached:		
5209 21 00	-- Plain weave	15	18
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5209 29 00	-- Other fabrics	15	18
	- Dyed:		
5209 31 00	-- Plain weave	15	18
	-- 3-thread or 4-thread twill, including cross twill:		
5209 32 10	--- Of single yarn, of combed fibres, measuring from 10 to 36 metric number	15	18
5209 32 90	--- Other	15	18
5209 39 00	-- Other fabrics	15	18
	- Of yarns of different colours:		
5209 41 00	-- Plain weave	15	18
5209 42 00	-- Denim	15	18
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	15	18
5209 49 00	-- Other fabrics	15	18
	- Printed:		
5209 51 00	-- Plain weave	15	18
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5209 59 00	-- Other fabrics	15	18
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²:		
	- Unbleached:		
5210 11 00	-- Plain weave	15	18
5210 12 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5210 19 00	-- Other fabrics	15	18
	- Bleached:		
5210 21 00	-- Plain weave	15	18
5210 22 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5210 29 00	-- Other fabrics	15	18
	- Dyed:		
5210 31 00	-- Plain weave	15	18
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5210 39 00	-- Other fabrics	15	18
	- Of yarns of different colours:		
5210 41 00	-- Plain weave	15	18
5210 42 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5210 49 00	-- Other fabrics	15	18
	- Printed:		
5210 51 00	-- Plain weave	15	18
5210 52 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5210 59 00	-- Other fabrics	15	18
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²:		
	- Unbleached:		
5211 11 00	-- Plain weave	15	18
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5211 19 00	-- Other fabrics	15	18
	- Bleached:		
5211 21 00	-- Plain weave	15	18
5211 22 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5211 29 00	-- Other fabrics	15	18
	- Dyed:		
5211 31 00	-- Plain weave	15	18
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5211 39 00	-- Other fabrics	15	18
	- Of yarns of different colours:		
5211 41 00	-- Plain weave	15	18
5211 42 00	-- Denim	15	18
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	15	18
5211 49 00	-- Other fabrics	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Printed:		
5211 51 00	-- Plain weave	15	18
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	15	18
5211 59 00	-- Other fabrics	15	18
5212	Other woven fabrics of cotton:		
	- Weighing not more than 200 g/m ² :		
5212 11 00	-- Unbleached	15	18
5212 12 00	-- Bleached	15	18
5212 13 00	-- Dyed	15	18
5212 14 00	-- Of yarns of different colours	15	18
5212 15 00	-- Printed	15	18
	- Weighing more than 200 g/m ² :		
5212 21 00	-- Unbleached	15	18
5212 22 00	-- Bleached	15	18
5212 23 00	-- Dyed	15	18
	-- Of yarns of different colours:		
5212 24 10	--- Of single yarn measuring 10 to 36 metric number	15	18
5212 24 90	--- Other	15	18
5212 25 00	-- Printed	15	18

CHAPTER 53
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):		
5301 10 00	- Flax, raw or retted	5	18
5301 21 00	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301 21 00	- - Broken or scutched	15	18
5301 29 00	- - Other	15	18
5301 30 00	- Flax tow and waste	5	18
5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):		
5302 10 00	- True hemp, raw or retted	5	18
5302 90 00	- Other	5	18
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):		
5303 10 00	- Jute and other textile bast fibres, raw or retted	5	18
5303 90 00	- Other	5	18
5304	Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):		
5304 10 00	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	5	18
5304 90 00	- Other	5	18
5305	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):		
	- Of coconut (coir):		
5305 11 00	- - Raw	5	18
5305 19 00	- - Other	5	18
	- Of abaca:		
5305 21 00	- - Raw	5	18
5305 29 00	- - Other	5	18
	- Other:		
5305 91 00	- - Raw	5	18
5305 99 00	- - Other	5	18
5306	Flax yarn:		
5306 10 00	- Single	15	18
5306 20 00	- Multiple (folded) or cabled	15	18
5307	Yarn of jute or of other textile bast fibres of heading 5303:		
5307 10 00	- Single	15	18
5307 20 00	- Multiple (folded) or cabled	15	18
5308	Yarn of other vegetable textile fibres; paper yarn:		
5308 10 00	- Coir yarn	15	18
5308 20 00	- Yarn of true hemp	15	18
5308 30 00	- Paper yarn	15	18
	- Other:		
5308 90 10	- - - Sisal yarn	15	18
5308 90 90	- - - Other	15	18
5309	Woven fabrics of flax:		
	- Containing 85% or more by weight of flax:		
	- - Unbleached or bleached:		
5309 11 10	- - - Unbleached	15	18
5309 11 20	- - - Bleached	15	18
5309 19 00	- - Other	15	18
	- Containing less than 85% by weight of flax:		
	- - Unbleached or bleached:		
5309 21 10	- - - Unbleached	15	18
5309 21 20	- - - Bleached	15	18
5309 29 00	- - Other	15	18
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303:		
	- Unbleached:		
5310 10 10	- - - Of jute	15	18
5310 10 90	- - - Other	15	18
	- Other:		
5310 90 10	- - - Of jute	15	18
5310 90 90	- - - Other	15	18
5311 00 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	15	18

**CHAPTER 54
MAN-MADE FILAMENTS**

NOTES

1. Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
- by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.
- The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at a); artificial: fibres as defined at b).
- The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:		
	- Of man-made filaments:		
5401 10 10	- - - Not put up for retail sale	15	18
5401 10 20	- - - Put up for retail sale	30	18
	- Of artificial filaments:		
5401 20 10	- - - Not put up for retail sale	15	18
5401 20 20	- - - Put up for retail sale	30	18
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:		
5402 10 00	- High tenacity yarn of nylon or other polyamides	15	18
5402 20 00	- High tenacity yarn of polyesters	15	18
	- Textured yarn:		
5402 31 00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	15	18
5402 32 00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	15	18
5402 33 00	- - Of polyesters	15	18
5402 39 00	- - Other	15	18
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402 41 00	- - Of nylon or other polyamides	15	18
5402 42 00	- - Of polyesters, partially oriented	15	18
5402 43 00	- - Of polyesters, other	15	18
5402 49 00	- - Other	15	18
	- Other yarn, single, with a twist exceeding 50 turns per metre:		
5402 51 00	- - Of nylon or other polyamides	15	18
5402 52 00	- - Of polyesters	15	18
5402 59 00	- - Other	15	18
	- Other yarn, multiple (folded) or cabled:		
5402 61 00	- - Of nylon or other polyamides	15	18
5402 62 00	- - Of polyesters	15	18
5402 69 00	- - Other	15	18
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:		
5403 10 00	- High tenacity yarn of viscose rayon	15	18
5403 20 00	- Textured yarn	15	18
	- Other yarn, single:		
5403 31 00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	15	18
5403 32 00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	15	18
5403 33 00	- - Of cellulose acetate	15	18
5403 39 00	- - Other	15	18
	- Other yarn, multiple (folded) or cabled:		
5403 41 00	- - Of viscose rayon	15	18
5403 42 00	- - Of cellulose acetate	15	18
5403 49 00	- - Other	15	18
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:		
5404 10 00	- Monofilament	15	18
5404 90 00	- Other	15	18
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	15	18
5406	Man-made filament yarn (other than sewing thread), put up for retail sale:		
5406 10 00	- Synthetic filament yarn	30	18
5406 20 00	- Artificial filament yarn	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:		
	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters:		
5407 10 10	--- Unbleached	15	18
5407 10 90	--- Other	15	18
	- Woven fabrics obtained from strip or the like:		
5407 20 10	--- Unbleached	15	18
5407 20 90	--- Other	15	18
	- Fabrics specified in Note 9 to Section XI:		
5407 30 10	--- Unbleached	15	18
5407 30 90	--- Other	15	18
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
	-- Unbleached or bleached:		
5407 41 10	--- Unbleached	15	18
5407 41 20	--- Bleached	15	18
5407 42 00	-- Dyed	15	18
5407 43 00	-- Of yarns of different colours	15	18
5407 44 00	-- Printed	15	18
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
	-- Unbleached or bleached:		
5407 51 10	--- Unbleached	15	18
5407 51 20	--- Bleached	15	18
	-- Dyed:		
5407 52 10	--- Measuring from 83.33 to 466.66 decitex	15	18
5407 52 90	--- Other	15	18
5407 53	-- Of yarns of different colours:		
5407 53 10	--- Super fancy, dyed, for trousers	15	18
5407 53 90	--- Other	15	18
5407 54	-- Printed:		
5407 54 10	--- Measuring from 83.33 to 466.66 decitex	15	18
5407 54 90	--- Other	15	18
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
	-- Containing 85% or more by weight of non-textured polyester filaments:		
5407 61 10	--- Unbleached	15	18
5407 61 90	--- Other	15	18
5407 69 00	-- Other	15	18
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
	-- Unbleached or bleached:		
5407 71 10	--- Unbleached	15	18
5407 71 20	--- Bleached	15	18
5407 72 00	-- Dyed	15	18
5407 73 00	-- Of yarns of different colours	15	18
5407 74 00	-- Printed	15	18
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
	-- Unbleached or bleached:		
5407 81 10	--- Unbleached	15	18
5407 81 20	--- Bleached	15	18
5407 82	-- Dyed:		
5407 82 10	--- Measuring from 10 to 45 metric number	15	18
5407 82 90	--- Other	15	18
5407 83 00	-- Of yarns of different colours	15	18
5407 84	-- Printed:		
5407 84 10	--- Measuring from 10 to 45 metric number	15	18
5407 84 90	--- Other	15	18
	- Other woven fabrics:		
	-- Unbleached or bleached:		
5407 91	--- Unbleached	15	18
5407 91 10	--- Unbleached	15	18
5407 91 20	--- Bleached	15	18
5407 92	-- Dyed:		
5407 92 10	--- Measuring 30 metric number	15	18
5407 92 90	--- Other	15	18
5407 93 00	-- Of yarns of different colours	15	18
5407 94	-- Printed:		
5407 94 10	--- Measuring 30 metric number	15	18
5407 94 90	--- Other	15	18
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405:		
5408 10	- Woven fabrics obtained from high tenacity yarn, of viscose rayon:		
5408 10 10	--- Unbleached	15	18
5408 10 90	--- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408 21	-- Unbleached or bleached:		
5408 21 10	--- Unbleached	15	18
5408 21 20	--- Bleached	15	18
5408 22 00	-- Dyed	15	18
5408 23 00	-- Of yarns of different colours	15	18
5408 24 00	-- Printed	15	18
	- Other woven fabrics:		
5408 31	-- Unbleached or bleached:		
5408 31 10	--- Unbleached	15	18
5408 31 20	--- Bleached	15	18
5408 32 00	-- Dyed	15	18
5408 33 00	-- Of yarns of different colours	15	18
5408 34 00	-- Printed	15	18

CHAPTER 55
MAN-MADE STAPLE FIBRES

NOTE

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
- length of tow exceeding 2 m;
 - twist less than 5 turns per metre;
 - measuring per filament less than 67 decitex;
 - synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - total measurement of tow more than 20 000 decitex.
- Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5501	Synthetic filament tow:		
5501 10 00	- Of nylon or other polyamides	15	18
5501 20 00	- Of polyesters	15	18
5501 30 00	- Acrylic or modacrylic	15	18
5501 90 00	- Other	15	18
5502 00 00	Artificial filament tow	15	18
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:		
5503 10 00	- Of nylon or other polyamides	15	18
5503 20 00	- Of polyesters	15	18
5503 30 00	- Acrylic or modacrylic	15	18
5503 40 00	- Of polypropylene	15	18
5503 90 00	- Other	15	18
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:		
5504 10 00	- Of viscose rayon	15	18
5504 90 00	- Other	15	18
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:		
5505 10 00	- Of synthetic fibres	5	18
5505 20 00	- Of artificial fibres	5	18
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:		
5506 10 00	- Of nylon or other polyamides	15	18
5506 20 00	- Of polyesters	15	18
5506 30 00	- Acrylic or modacrylic	15	18
5506 90 00	- Other	15	18
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning	15	18
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:		
5508 10 00	- Of synthetic staple fibres	30	18
5508 20 00	- Of artificial staple fibres	30	18
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:		
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509 11 00	-- Single	15	18
5509 12 00	-- Multiple (folded) or cabled yarn	15	18
	- Containing 85% or more by weight of polyester staple fibres:		
5509 21 00	-- Single	15	18
5509 22 00	-- Multiple (folded) or cabled yarn	15	18
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509 31 00	-- Single	15	18
5509 32 00	-- Multiple (folded) or cabled yarn	15	18
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509 41 00	-- Single	15	18
5509 42 00	-- Multiple (folded) or cabled yarn	15	18
	- Other yarn, of polyester staple fibres:		
5509 51 00	-- Mixed mainly or solely with artificial staple fibres	15	18
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	15	18
5509 53 00	-- Mixed mainly or solely with cotton	15	18
5509 59 00	-- Other	15	18
	- Other yarn, of acrylic or modacrylic staple fibres:		
5509 61 00	-- Mixed mainly or solely with wool or fine animal hair	15	18
5509 62 00	-- Mixed mainly or solely with cotton	15	18
5509 69 00	-- Other	15	18
	- Other yarn:		
5509 91 00	-- Mixed mainly or solely with wool or fine animal hair	15	18
5509 92 00	-- Mixed mainly or solely with cotton	15	18
5509 99 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:		
	- Containing 85% or more by weight of artificial staple fibres:		
5510 11 00	-- Single	15	18
5510 12 00	-- Multiple (folded) or cabled yarn	15	18
5510 20 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	15	18
5510 30 00	- Other yarn, mixed mainly or solely with cotton	15	18
5510 90 00	- Other yarn	15	18
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:		
5511 10 00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	30	18
5511 20 00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	30	18
5511 30 00	- Of artificial staple fibres	30	18
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:		
	- Containing 85% or more by weight of polyester staple fibres:		
	-- Unbleached or bleached:		
5512 11 10	--- Unbleached	15	18
5512 11 20	--- Bleached	15	18
5512 19 00	-- Other	15	18
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	-- Unbleached or bleached:		
5512 21 10	--- Unbleached	15	18
5512 21 20	--- Bleached	15	18
5512 29 00	-- Other	15	18
	- Other:		
	-- Unbleached or bleached:		
5512 91 10	--- Unbleached	15	18
5512 91 20	--- Bleached	15	18
5512 99 00	-- Other	15	18
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²:		
	- Unbleached or bleached:		
	-- Of polyester staple fibres, plain weave		
5513 11 10	--- Unbleached	15	18
5513 11 20	--- Bleached	15	18
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5513 12 10	--- Unbleached	15	18
5513 12 20	--- Bleached	15	18
	-- Other woven fabrics of polyester staple fibres:		
5513 13 10	--- Unbleached	15	18
5513 13 20	--- Bleached	15	18
5513 13 90	--- Other	15	18
	-- Other woven fabrics:		
5513 19 10	--- Unbleached	15	18
5513 19 20	--- Bleached	15	18
	- Dyed:		
	-- Of polyester staple fibres, plain weave		
5513 21 10	--- Measuring from 10 to 45 metric number	15	18
5513 21 90	--- Other	15	18
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5513 22 10	--- Measuring from 10 to 36 metric number	15	18
5513 22 90	--- Other	15	18
5513 23 00	-- Other woven fabrics of polyester staple fibres	15	18
5513 29 00	-- Other fabrics	15	18
	- Of yarns of different colours:		
5513 31 00	-- Of polyester staple fibres, plain weave	15	18
5513 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15	18
5513 33 00	-- Other woven fabrics of polyester staple fibres	15	18
5513 39 00	-- Other fabrics	15	18
	- Printed:		
	-- Of polyester staple fibres, plain weave		
5513 41 10	--- Measuring from 10 to 45 metric number	15	18
5513 41 90	--- Other	15	18
5513 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15	18
5513 43 00	-- Other woven fabrics of polyester staple fibres	15	18
5513 49 00	-- Other fabrics	15	18
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²:		
	- Unbleached or bleached:		
	-- Of polyester staple fibres, plain weave		
5514 11 10	--- Unbleached	15	18
5514 11 20	--- Bleached	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5514 12 10	--- Unbleached	15	18
5514 12 20	--- Bleached	15	18
	-- Other woven fabrics of polyester staple fibres:		
5514 13 10	--- Unbleached	15	18
5514 13 20	--- Bleached	15	18
	-- Other woven fabrics:		
5514 19 10	--- Unbleached	15	18
5514 19 20	--- Bleached	15	18
	- Dyed:		
	-- Of polyester staple fibres, plain weave		
5514 21 10	--- Measuring from 10 to 45 metric number	15	18
5514 21 90	--- Other	15	18
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5514 22 10	--- Measuring from 10 to 36 metric number	15	18
5514 22 90	--- Other	15	18
5514 23 00	-- Other woven fabrics of polyester staple fibres	15	18
5514 29 00	-- Other fabrics	15	18
	- Of yarns of different colours:		
5514 31 00	-- Of polyester staple fibres, plain weave	15	18
5514 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15	18
5514 33 00	-- Other woven fabrics of polyester staple fibres	15	18
5514 39 00	-- Other fabrics	15	18
	- Printed:		
	-- Of polyester staple fibres, plain weave		
5514 41 10	--- Measuring from 10 to 45 metric number	15	18
5514 41 90	--- Other	15	18
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15	18
5514 43 00	-- Other woven fabrics of polyester staple fibres	15	18
5514 49 00	-- Other fabrics	15	18
5515	Other woven fabrics of synthetic staple fibres:		
	- Of polyester staple fibres:		
	-- Mixed mainly or solely with viscose rayon staple fibres:		
5515 11 10	--- Measuring from 10 to 36 metric number	15	18
5515 11 90	--- Other	15	18
	-- Mixed mainly or solely with man-made filaments:		
5515 12 10	--- Unbleached	15	18
5515 12 90	--- Other	15	18
	-- Mixed mainly or solely with wool or fine animal hair:		
5515 13 10	--- Unbleached	15	18
5515 13 90	--- Other	15	18
	-- Other:		
5515 19 10	--- Unbleached	15	18
5515 19 90	--- Other	15	18
	- Of acrylic and modacrylic staple fibres:		
	-- Mixed mainly or solely with man-made filaments:		
5515 21 10	--- Unbleached	15	18
5515 21 90	--- Other	15	18
	-- Mixed mainly or solely with wool or fine animal hair:		
5515 22 10	--- Unbleached	15	18
5515 22 90	--- Other	15	18
	-- Other:		
5515 29 10	--- Unbleached	15	18
5515 29 90	--- Other	15	18
	- Other woven fabrics:		
	-- Mixed mainly or solely with man-made filaments:		
5515 91 10	--- Unbleached	15	18
5515 91 90	--- Other	15	18
	-- Mixed mainly or solely with wool or fine animal hair:		
5515 92 10	--- Unbleached	15	18
5515 92 90	--- Other	15	18
	-- Other:		
5515 99 10	--- Unbleached	15	18
5515 99 90	--- Other	15	18
5516	Woven fabrics of artificial staple fibres:		
	- Containing 85% or more by weight of artificial staple fibres:		
	-- Unbleached or bleached:		
5516 11 10	--- Unbleached	15	18
5516 11 20	--- Bleached	15	18
5516 12 00	-- Dyed	15	18
5516 13 00	-- Of yarns of different colours	15	18
5516 14 00	-- Printed	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
	- - Unbleached or bleached:		
5516 21 10	- - - Unbleached	15	18
5516 21 20	- - - Bleached	15	18
5516 22 00	- - Dyed	15	18
5516 23 00	- - Of yarns of different colours	15	18
5516 24 00	- - Printed	15	18
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
	- - Unbleached or bleached:		
5516 31 10	- - - Unbleached	15	18
5516 31 20	- - - Bleached	15	18
5516 32 00	- - Dyed	15	18
5516 33 00	- - Of yarns of different colours	15	18
5516 34 00	- - Printed	15	18
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
	- - Unbleached or bleached:		
5516 41 10	- - - Unbleached	15	18
5516 41 20	- - - Bleached	15	18
5516 42 00	- - Dyed	15	18
5516 43 00	- - Of yarns of different colours	15	18
5516 44 00	- - Printed	15	18
	- Other:		
	- - Unbleached or bleached:		
5516 91 10	- - - Unbleached	15	18
5516 91 20	- - - Bleached	15	18
5516 92 00	- - Dyed	15	18
5516 93 00	- - Of yarns of different colours	15	18
5516 94 00	- - Printed	15	18

CHAPTER 56
WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

NOTES

1. This Chapter does not cover:
 - a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;
 - b) textile products of heading 5811;
 - c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
 - d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or
 - e) metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
 Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.
 Headings 5602 and 5603 do not, however, cover:
 - a) felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:		
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601 10 10	--- Sanitary towels and tampons	30	18
5601 10 90	--- Other	30	18
	- Wadding; other articles of wadding:		
	-- Of cotton:		
5601 21 10	--- Wadding	15	18
5601 21 20	--- Articles of wadding	30	18
	-- Of man-made fibres:		
5601 22 10	--- Wadding	15	18
5601 22 20	--- Articles of wadding	30	18
	-- Other:		
5601 29 10	--- Wadding	15	18
5601 29 20	--- Articles of wadding	30	18
5601 30 00	- Textile flock and dust and mill neps	30	18
5602	Felt, whether or not impregnated, coated, covered or laminated:		
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	30	18
	- Other felt, not impregnated, coated, covered or laminated:		
5602 21 00	-- Of wool or fine animal hair	30	18
	-- Of other materials:		
5602 29 10	--- Jute felt	30	18
5602 29 90	--- Other	30	18
	- Other:		
5602 90 10	--- Roofing felt	30	18
5602 90 90	--- Other	30	18
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:		
	- Of man-made filaments:		
5603 11 00	-- Of a weight not exceeding 25 g/m ²	15	18
5603 12 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	15	18
5603 13 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	15	18
5603 14 00	-- Weighing more than 150 g/m ²	15	18
	- Other:		
5603 91 00	-- Of a weight not exceeding 25 g/m ²	15	18
5603 92 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	15	18
5603 93 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	15	18
5603 94 00	-- Weighing more than 150 g/m ²	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
5604 10 00	- Rubber thread and cord, textile covered	30	18
5604 20 00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	30	18
5604 90 00	- Other	30	18
5605 00 00	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	30	18
5606 00 00	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	30	18
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:		
5607 10 00	- Of jute or of other textile bast fibres of heading 5303	30	18
	- Of sisal or other textile fibres of the genus <i>Agave</i> :		
5607 21 00	-- Binder or baler twine	30	18
5607 29 00	-- Other	30	18
5607 30 00	- Of abaca (Manila hemp or <i>Musa textilis Nee</i>) or other hard (leaf) fibres	30	18
	- Of polyethylene or polypropylene:		
5607 41 00	-- Binder or baler twine	30	18
5607 49 00	-- Other	30	18
5607 50 00	- Of other synthetic fibres	30	18
5607 90 00	- Other	30	18
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:		
	- Of man-made textile materials:		
5608 11 00	-- Made up fishing nets	30	18
	-- Other:		
5608 19 10	--- Nylon yarn nets for sports balls	30	18
5608 19 90	--- Other	30	18
5608 90 00	- Other	30	18
5609 00 00	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	30	18

CHAPTER 57
CARPETS AND OTHER TEXTILE FLOOR COVERINGS

NOTES

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5701	Carpets and other textile floor coverings, knotted, whether or not made up:		
5701 10 00	- Of wool or fine animal hair	30	18
5701 90 00	- Of other textile materials	30	18
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs:		
5702 10 00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	30	18
5702 20 00	- Floor coverings of coconut fibre (coir)	30	18
	- Other, of pile construction, not made up:		
5702 31 00	-- Of wool or fine animal hair	30	18
5702 32 00	-- Of man-made textile materials	30	18
5702 39 00	-- Of other textile materials	30	18
	- Other, of pile construction, made up:		
5702 41 00	-- Of wool or fine animal hair	30	18
5702 42 00	-- Of man-made textile materials	30	18
5702 49 00	-- Of other textile materials	30	18
	- Other, not of pile construction, not made up:		
5702 51 00	-- Of wool or fine animal hair	30	18
5702 52 00	-- Of man-made textile materials	30	18
5702 59 00	-- Of other textile materials	30	18
	- Other, not of pile construction, made up:		
5702 91 00	-- Of wool or fine animal hair	30	18
5702 92 00	-- Of man-made textile materials	30	18
5702 99 00	-- Of other textile materials	30	18
5703	Carpets and other textile floor coverings, tufted, whether or not made up:		
5703 10 00	- Of wool or fine animal hair	30	18
5703 20 00	- Of nylon or other polyamides	30	18
5703 30 00	- Of other man-made textile materials	30	18
5703 90 00	- Of other textile materials	30	18
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:		
5704 10 00	- Tiles, having a maximum surface area of 0.3 m ²	30	18
5704 90 00	- Other	30	18
5705 00 00	Other carpets and other textile floor coverings, whether or not made up	30	18

CHAPTER 58
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;
TAPESTRIES; TRIMMINGS; EMBROIDERY

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.
5. For the purposes of heading 5806, the expression "narrow woven fabrics" means:
 - a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 5808.
6. In heading 5810, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).
7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:		
5801 10 00	- Of wool or fine animal hair	15	18
	- Of cotton:		
5801 21 00	- - Uncut weft pile fabrics	15	18
5801 22 00	- - Cut corduroy	15	18
5801 23 00	- - Other weft pile fabrics	15	18
5801 24 00	- - Warp pile fabrics, épinglé (uncut)	15	18
5801 25 00	- - Warp pile fabrics, cut	15	18
5801 26 00	- - Chenille fabrics	15	18
	- Of man-made fibres:		
5801 31 00	- - Uncut weft pile fabrics	15	18
5801 32 00	- - Cut corduroy	15	18
5801 33 00	- - Other weft pile fabrics	15	18
5801 34 00	- - Warp pile fabrics, épinglé (uncut)	15	18
5801 35 00	- - Warp pile fabrics, cut	15	18
5801 36 00	- - Chenille fabrics	15	18
5801 90 00	- Of other textile materials	15	18
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703:		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802 11 00	- - Unbleached	15	18
5802 19 00	- - Other	15	18
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	15	18
5802 30 00	- Tufted textile fabrics	15	18
5803	Gauze, other than narrow fabrics of heading 5806:		
5803 10 00	- Of cotton	15	18
5803 90 00	- Of other textile materials	15	18
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002:		
5804 10 00	- Tulles and other net fabrics	15	18
	- Mechanically made lace:		
5804 21 00	- - Of man-made fibres	15	18
5804 29 00	- - Of other textile materials	15	18
5804 30 00	- Hand-made lace	15	18
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):		
5806 10 00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	15	18
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	15	18
5806 31 00	- Other woven fabrics:		
	- - Of cotton	15	18
5806 32 00	- - Of man-made fibres	15	18
5806 39 00	- - Of other textile materials	15	18
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	15	18
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:		
5807 10 00	- Woven	30	18
5807 90 00	- Other	30	18
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:		
5808 10 00	- Braids in the piece	30	18
5808 90 00	- Other	30	18
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	15	18
5810	Embroidery, in the piece, in strips or in motifs:		
5810 10 00	- Embroidery without visible ground	30	18
	- Other embroidery:		
5810 91 00	- - Of cotton	30	18
5810 92 00	- - Of man-made fibres	30	18
5810 99 00	- - Of other textile materials	30	18
5811 00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	30	18

CHAPTER 59
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;
TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.
2. Heading 5903 applies to:
 - a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - 1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - 2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - 3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - 4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - 5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - 6) textile products of heading 5811;
 - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.
3. For the purposes of heading 5905, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
 This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).
4. For the purposes of heading 5906, the expression “rubberized textile fabrics” means:
 - a) textile fabrics impregnated, coated, covered or laminated with rubber,
 - i) weighing not more than 1 500 g/m²; or
 - ii) weighing more than 1 500 g/m² and containing more than 50% by weight of textile material;
 - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and
 - c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
 This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.
5. Heading 5907 does not apply to:
 - a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - e) wood veneered on a backing of textile fabrics (heading 4408);
 - f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
 - g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
 - h) metal foil on a backing of textile fabrics (Section XV).
6. Heading 5910 does not apply to:
 - a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).
7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:
 - a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
 - i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - ii) bolting cloth;
 - iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - v) textile fabrics reinforced with metal, of a kind used for technical purposes;
 - vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:		
5901 10 00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	15	18
5901 90 00	- Other	15	18
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
5902 10 00	- Of nylon or other polyamides	15	18
5902 20 00	- Of polyesters	15	18
5902 90 00	- Other	15	18
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902:		
5903 10 00	- With polyvinyl chloride	15	18
5903 20 00	- With polyurethane	15	18
5903 90 00	- Other	15	18
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:		
5904 10 00	- Linoleum	30	18
	- Other:		
5904 91 00	-- With a base consisting of needleloom felt or nonwovens	30	18
5904 92 00	-- Backed with other textile materials	30	18
5905 00 00	Textile wall coverings	30	18
5906	Rubberized textile fabrics, other than those of heading 5902:		
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	15	18
	- Other:		
5906 91 00	-- Knitted or crocheted	15	18
5906 99 00	-- Other	15	18
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	15	18
5908 00 00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	30	18
5909 00 00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	30	18
5910 00 00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	30	18
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter:		
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	15	18
5911 20 00	- Bolting cloth, whether or not made up	15	18
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911 31 00	-- Weighing less than 650 g/m ²	15	18
5911 32 00	-- Weighing 650 g/m ² or more	15	18
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	15	18
5911 90 00	- Other	15	18

CHAPTER 60
KNITTED OR CROCHETED FABRICS

NOTES

1. This Chapter does not cover:
 - a) crochet lace of heading 5804;
 - b) labels, badges or similar articles, knitted or crocheted, of heading 5807; or
 - c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:		
6001 10 00	- "Long pile" fabrics	15	18
	- Looped pile fabrics:		
6001 21 00	- - Of cotton	15	18
6001 22 00	- - Of man-made fibres	15	18
6001 29 00	- - Of other textile materials	15	18
	- Other:		
6001 91 00	- - Of cotton	15	18
6001 92 00	- - Of man-made fibres	15	18
6001 99 00	- - Of other textile materials	15	18
6002	Other knitted or crocheted fabrics:		
6002 10 00	- Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	15	18
6002 20 00	- Other, of a width not exceeding 30 cm	15	18
6002 30 00	- Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	15	18
	- Other fabrics, warp knit (including those made on galloon knitting machines):		
6002 41 00	- - Of wool or fine animal hair	15	18
6002 42 00	- - Of cotton	15	18
6002 43 00	- - Of man-made fibres	15	18
6002 49 00	- - Other	15	18
	- Other:		
6002 91 00	- - Of wool or fine animal hair	15	18
6002 92 00	- - Of cotton	15	18
6002 93 00	- - Of man-made fibres	15	18
6002 99 00	- - Other	15	18

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - a) goods of heading 6212;
 - b) worn clothing or other worn articles of heading 6309; or
 - c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
 - a) the term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - b) the term “ensemble” means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 6112.
4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.
5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 6111:
 - a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
 - b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.
7. For the purposes of heading 6112, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition, whether or not of the same colour, they must also be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.
10. Articles of this Chapter may be made of metal thread.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103:		
6101 10 00	- Of wool or fine animal hair	30	18
6101 20 00	- Of cotton	30	18
6101 30 00	- Of man-made fibres	30	18
6101 90 00	- Of other textile materials	30	18
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104:		
6102 10 00	- Of wool or fine animal hair	30	18
6102 20 00	- Of cotton	30	18
6102 30 00	- Of man-made fibres	30	18
6102 90 00	- Of other textile materials	30	18
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:		
	- Suits:		
6103 11 00	-- Of wool or fine animal hair	30	18
6103 12 00	-- Of synthetic fibres	30	18
6103 19 00	-- Of other textile materials	30	18
	- Ensembles:		
6103 21 00	-- Of wool or fine animal hair	30	18
6103 22 00	-- Of cotton	30	18
6103 23 00	-- Of synthetic fibres	30	18
6103 29 00	-- Of other textile materials	30	18
	- Jackets and blazers:		
6103 31 00	-- Of wool or fine animal hair	30	18
6103 32 00	-- Of cotton	30	18
6103 33 00	-- Of synthetic fibres	30	18
6103 39 00	-- Of other textile materials	30	18
	- Trousers, bib and brace overalls, breeches and shorts:		
6103 41 00	-- Of wool or fine animal hair	30	18
6103 42 00	-- Of cotton	30	18
6103 43 00	-- Of synthetic fibres	30	18
6103 49 00	-- Of other textile materials	30	18
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:		
	- Suits:		
6104 11 00	-- Of wool or fine animal hair	30	18
6104 12 00	-- Of cotton	30	18
6104 13 00	-- Of synthetic fibres	30	18
6104 19 00	-- Of other textile materials	30	18
	- Ensembles:		
6104 21 00	-- Of wool or fine animal hair	30	18
6104 22 00	-- Of cotton	30	18
6104 23 00	-- Of synthetic fibres	30	18
6104 29 00	-- Of other textile materials	30	18
	- Jackets and blazers:		
6104 31 00	-- Of wool or fine animal hair	30	18
6104 32 00	-- Of cotton	30	18
6104 33 00	-- Of synthetic fibres	30	18
6104 39 00	-- Of other textile materials	30	18
	- Dresses:		
6104 41 00	-- Of wool or fine animal hair	30	18
6104 42 00	-- Of cotton	30	18
6104 43 00	-- Of synthetic fibres	30	18
6104 44 00	-- Of artificial fibres	30	18
6104 49 00	-- Of other textile materials	30	18
	- Skirts and divided skirts:		
6104 51 00	-- Of wool or fine animal hair	30	18
6104 52 00	-- Of cotton	30	18
6104 53 00	-- Of synthetic fibres	30	18
6104 59 00	-- Of other textile materials	30	18
	- Trousers, bib and brace overalls, breeches and shorts:		
6104 61 00	-- Of wool or fine animal hair	30	18
6104 62 00	-- Of cotton	30	18
6104 63 00	-- Of synthetic fibres	30	18
6104 69 00	-- Of other textile materials	30	18
6105	Men's or boys' shirts, knitted or crocheted:		
6105 10 00	- Of cotton	30	18
6105 20 00	- Of man-made fibres	30	18
6105 90 00	- Of other textile materials	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:		
6106 10 00	- Of cotton	30	18
6106 20 00	- Of man-made fibres	30	18
6106 90 00	- Of other textile materials	30	18
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
	- Underpants and briefs:		
6107 11 00	-- Of cotton	30	18
6107 12 00	-- Of man-made fibres	30	18
6107 19 00	-- Of other textile materials	30	18
	- Nightdresses and pyjamas:		
6107 21 00	-- Of cotton	30	18
6107 22 00	-- Of man-made fibres	30	18
6107 29 00	-- Of other textile materials	30	18
	- Other:		
6107 91 00	-- Of cotton	30	18
6107 92 00	-- Of man-made fibres	30	18
6107 99 00	-- Of other textile materials	30	18
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
	- Slips and petticoats:		
6108 11 00	-- Of man-made fibres	30	18
6108 19 00	-- Of other textile materials	30	18
	- Briefs and panties:		
6108 21 00	-- Of cotton	30	18
6108 22 00	-- Of man-made fibres	30	18
6108 29 00	-- Of other textile materials	30	18
	- Nightdresses and pyjamas:		
6108 31 00	-- Of cotton	30	18
6108 32 00	-- Of man-made fibres	30	18
6108 39 00	-- Of other textile materials	30	18
	- Other:		
6108 91 00	-- Of cotton	30	18
6108 92 00	-- Of man-made fibres	30	18
6108 99 00	-- Of other textile materials	30	18
6109	T-shirts, singlets and other vests, knitted or crocheted:		
6109 10 00	- Of cotton	30	18
6109 90 00	- Of other textile materials	30	18
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:		
6110 10 00	- Of wool or fine animal hair	30	18
6110 20 00	- Of cotton	30	18
6110 30 00	- Of man-made fibres	30	18
6110 90 00	- Of other textile materials	30	18
6111	Babies' garments and clothing accessories, knitted or crocheted:		
6111 10 00	- Of wool or fine animal hair	30	18
6111 20 00	- Of cotton	30	18
6111 30 00	- Of synthetic fibres	30	18
6111 90 00	- Of other textile materials	30	18
6112	Track suits, ski suits and swimwear, knitted or crocheted:		
	- Track suits:		
6112 11 00	-- Of cotton	30	18
6112 12 00	-- Of synthetic fibres	30	18
6112 19 00	-- Of other textile materials	30	18
6112 20 00	- Ski suits	30	18
	- Men's or boys' swimwear:		
6112 31 00	-- Of synthetic fibres	30	18
6112 39 00	-- Of other textile materials	30	18
	- Women's or girls' swimwear:		
6112 41 00	-- Of synthetic fibres	30	18
6112 49 00	-- Of other textile materials	30	18
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	30	18
6114	Other garments, knitted or crocheted:		
6114 10 00	- Of wool or fine animal hair	30	18
6114 20 00	- Of cotton	30	18
6114 30 00	- Of man-made fibres	30	18
6114 90 00	- Of other textile materials	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:		
	- Panty hose and tights:		
6115 11 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	30	18
6115 12 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	30	18
6115 19 00	-- Of other textile materials	30	18
6115 20 00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	30	18
	- Other:		
6115 91 00	-- Of wool or fine animal hair	30	18
6115 92 00	-- Of cotton	30	18
6115 93 00	-- Of synthetic fibres	30	18
6115 99 00	-- Of other textile materials	30	18
6116	Gloves, mittens and mitts, knitted or crocheted:		
6116 10 00	- Impregnated, coated or covered with plastics or rubber	30	18
	- Other:		
6116 91 00	-- Of wool or fine animal hair	30	18
6116 92 00	-- Of cotton	30	18
6116 93 00	-- Of synthetic fibres	30	18
6116 99 00	-- Of other textile materials	30	18
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:		
6117 10 00	- Shawls, scarves, mufflers, mantillas, veils and the like	30	18
6117 20 00	- Ties, bow ties and cravats	30	18
6117 80 00	- Other accessories	30	18
6117 90 00	- Parts	30	18

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 6212).
2. This Chapter does not cover:
 - a) worn clothing or other worn articles of heading 6309; or
 - b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6203 and 6204:
 - a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - b) the term "ensemble" means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6211.
4. For the purposes of heading 6209:
 - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.
5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.
6. For the purposes of heading 6211, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203:		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201 11 00	-- Of wool or fine animal hair	30	18
6201 12 00	-- Of cotton	30	18
6201 13 00	-- Of man-made fibres	30	18
6201 19 00	-- Of other textile materials	30	18
	- Other:		
6201 91 00	-- Of wool or fine animal hair	30	18
6201 92 00	-- Of cotton	30	18
6201 93 00	-- Of man-made fibres	30	18
6201 99 00	-- Of other textile materials	30	18
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204:		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202 11 00	-- Of wool or fine animal hair	30	18
6202 12 00	-- Of cotton	30	18
6202 13 00	-- Of man-made fibres	30	18
6202 19 00	-- Of other textile materials	30	18
	- Other:		
6202 91 00	-- Of wool or fine animal hair	30	18
6202 92 00	-- Of cotton	30	18
6202 93 00	-- Of man-made fibres	30	18
6202 99 00	-- Of other textile materials	30	18
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):		
	- Suits:		
6203 11 00	-- Of wool or fine animal hair	30	18
6203 12 00	-- Of synthetic fibres	30	18
6203 19 00	-- Of other textile materials	30	18
	- Ensembles:		
6203 21 00	-- Of wool or fine animal hair	30	18
6203 22 00	-- Of cotton	30	18
6203 23 00	-- Of synthetic fibres	30	18
6203 29 00	-- Of other textile materials	30	18
	- Jackets and blazers:		
6203 31 00	-- Of wool or fine animal hair	30	18
6203 32 00	-- Of cotton	30	18
6203 33 00	-- Of synthetic fibres	30	18
6203 39 00	-- Of other textile materials	30	18
	- Trousers, bib and brace overalls, breeches and shorts:		
6203 41 00	-- Of wool or fine animal hair	30	18
6203 42 00	-- Of cotton	30	18
6203 43 00	-- Of synthetic fibres	30	18
6203 49 00	-- Of other textile materials	30	18
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):		
	- Suits:		
6204 11 00	-- Of wool or fine animal hair	30	18
6204 12 00	-- Of cotton	30	18
6204 13 00	-- Of synthetic fibres	30	18
6204 19 00	-- Of other textile materials	30	18
	- Ensembles:		
6204 21 00	-- Of wool or fine animal hair	30	18
6204 22 00	-- Of cotton	30	18
6204 23 00	-- Of synthetic fibres	30	18
6204 29 00	-- Of other textile materials	30	18
	- Jackets and blazers:		
6204 31 00	-- Of wool or fine animal hair	30	18
6204 32 00	-- Of cotton	30	18
6204 33 00	-- Of synthetic fibres	30	18
6204 39 00	-- Of other textile materials	30	18
	- Dresses:		
6204 41 00	-- Of wool or fine animal hair	30	18
6204 42 00	-- Of cotton	30	18
6204 43 00	-- Of synthetic fibres	30	18
6204 44 00	-- Of artificial fibres	30	18
6204 49 00	-- Of other textile materials	30	18
	- Skirts and divided skirts:		
6204 51 00	-- Of wool or fine animal hair	30	18
6204 52 00	-- Of cotton	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6204 53 00	- - Of synthetic fibres	30	18
6204 59 00	- - Of other textile materials	30	18
	- Trousers, bib and brace overalls, breeches and shorts:		
6204 61 00	- - Of wool or fine animal hair	30	18
6204 62 00	- - Of cotton	30	18
6204 63 00	- - Of synthetic fibres	30	18
6204 69 00	- - Of other textile materials	30	18
6205	Men's or boys' shirts:		
6205 10 00	- Of wool or fine animal hair	30	18
6205 20 00	- Of cotton	30	18
6205 30 00	- Of man-made fibres	30	18
6205 90 00	- Of other textile materials	30	18
6206	Women's or girls' blouses, shirts and shirt-blouses:		
6206 10 00	- Of silk or of silk waste	30	18
6206 20 00	- Of wool or fine animal hair	30	18
6206 30 00	- Of cotton	30	18
6206 40 00	- Of man-made fibres	30	18
6206 90 00	- Of other textile materials	30	18
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:		
	- Underpants and briefs:		
6207 11 00	- - Of cotton	30	18
6207 19 00	- - Of other textile materials	30	18
	- Nightshirts and pyjamas:		
6207 21 00	- - Of cotton	30	18
6207 22 00	- - Of man-made fibres	30	18
6207 29 00	- - Of other textile materials	30	18
	- Other:		
6207 91 00	- - Of cotton	30	18
6207 92 00	- - Of man-made fibres	30	18
6207 99 00	- - Of other textile materials	30	18
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:		
	- Slips and petticoats:		
6208 11 00	- - Of man-made fibres	30	18
6208 19 00	- - Of other textile materials	30	18
	- Nightdresses and pyjamas:		
6208 21 00	- - Of cotton	30	18
6208 22 00	- - Of man-made fibres	30	18
6208 29 00	- - Of other textile materials	30	18
	- Other:		
6208 91 00	- - Of cotton	30	18
6208 92 00	- - Of man-made fibres	30	18
6208 99 00	- - Of other textile materials	30	18
6209	Babies' garments and clothing accessories:		
6209 10 00	- Of wool or fine animal hair	30	18
6209 20 00	- Of cotton	30	18
6209 30 00	- Of synthetic fibres	30	18
6209 90 00	- Of other textile materials	30	18
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907:		
6210 10 00	- Of fabrics of heading 5602 or 5603	30	18
6210 20 00	- Other garments, of the type described in subheadings 6201 11 to 6201 19	30	18
6210 30 00	- Other garments, of the type described in subheadings 6202 11 to 6202 19	30	18
6210 40 00	- Other men's or boys' garments	30	18
6210 50 00	- Other women's or girls' garments	30	18
6211	Track suits, ski suits and swimwear, other garments:		
	- Swimwear:		
6211 11 00	- - Men's or boys'	30	18
6211 12 00	- - Women's or girls'	30	18
6211 20 00	- Ski suits	30	18
	- Other garments, men's or boys':		
	- - Of wool or fine animal hair:		
6211 31 10	- - - Protective, for all trades	30	18
6211 31 90	- - - Other	30	18
	- - Of cotton:		
6211 32 10	- - - Protective, for all trades	30	18
6211 32 90	- - - Other	30	18
	- - Of man-made fibres:		
6211 33 10	- - - Protective, for all trades	30	18
6211 33 90	- - - Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- - Of other materials:		
6211 39 10	- - - Protective, for all trades	30	18
6211 39 90	- - - Other	30	18
	- Other garments, women's or girls':		
6211 41 00	- - Of wool or fine animal hair	30	18
6211 42 00	- - Of cotton	30	18
6211 43 00	- - Of man-made fibres	30	18
6211 49 00	- - Of other textile materials	30	18
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:		
6212 10 00	- Brassières	30	18
6212 20 00	- Girdles and panty-girdles	30	18
6212 30 00	- Corselettes	30	18
6212 90 00	- Other	30	18
6213	Handkerchiefs:		
6213 10 00	- Of silk or of silk waste	30	18
6213 20 00	- Of cotton	30	18
6213 90 00	- Of other textile materials	30	18
6214	Shawls, scarves, mufflers, mantillas, veils and the like:		
6214 10 00	- Of silk or silk waste	30	18
6214 20 00	- Of wool or fine animal hair	30	18
6214 30 00	- Of synthetic fibres	30	18
6214 40 00	- Of artificial fibres	30	18
6214 90 00	- Of other textile materials	30	18
6215	Ties, bow ties and cravats:		
6215 10 00	- Of silk or silk waste	30	18
6215 20 00	- Of man-made fibres	30	18
6215 90 00	- Of other textile materials	30	18
6216	Gloves, mittens and mitts:		
6216 00 10	- - - Protective, for all trades	30	18
6216 00 90	- - - Other	30	18
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
6217 10 00	- Accessories	30	18
6217 90 00	- Parts	15	18

CHAPTER 63
OTHER MADE UP TEXTILE ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

NOTES

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - a) goods of Chapters 56 to 62; or
 - b) worn clothing or other worn articles of heading 6309.
3. Heading 6309 applies only to the following goods:
 - a) articles of textile materials:
 - i) clothing and clothing accessories, and parts thereof;
 - ii) blankets and travelling rugs;
 - iii) bed linen, table linen, toilet linen and kitchen linen;
 - iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805;
 - b) footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

 - i) they must show signs of appreciable wear, and
 - ii) they must be presented in bulk or in bales, sacks or similar packings.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
I. OTHER MADE UP TEXTILE ARTICLES			
6301	Blankets and travelling rugs:		
6301 10 00	- Electric blankets	30	18
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	30	18
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	30	18
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	30	18
6301 90 00	- Other blankets and travelling rugs	30	18
6302	Bed linen, table linen, toilet linen and kitchen linen:		
6302 10 00	- Bed linen, knitted or crocheted	30	18
	- Other bed linen, printed:		
6302 21 00	-- Of cotton	30	18
6302 22 00	-- Of man-made fibres	30	18
6302 29 00	-- Of other textile materials	30	18
	- Other bed linen:		
6302 31 00	-- Of cotton	30	18
6302 32 00	-- Of man-made fibres	30	18
6302 39 00	-- Of other textile materials	30	18
6302 40 00	- Table linen, knitted or crocheted	30	18
	- Other table linen:		
6302 51 00	-- Of cotton	30	18
6302 52 00	-- Of flax	30	18
6302 53 00	-- Of man-made fibres	30	18
6302 59 00	-- Of other textile materials	30	18
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	30	18
	- Other:		
6302 91 00	-- Of cotton	30	18
6302 92 00	-- Of flax	30	18
6302 93 00	-- Of man-made fibres	30	18
6302 99 00	-- Of other textile materials	30	18
6303	Curtains (including drapes) and interior blinds; curtain or bed valances:		
	- Knitted or crocheted:		
6303 11 00	-- Of cotton	30	18
6303 12 00	-- Of synthetic fibres	30	18
6303 19 00	-- Of other textile materials	30	18
	- Other:		
6303 91 00	-- Of cotton	30	18
6303 92 00	-- Of synthetic fibres	30	18
6303 99 00	-- Of other textile materials	30	18
6304	Other furnishing articles, excluding those of heading 9404:		
	- Bedspreads:		
6304 11 00	-- Of knitted or crocheted fabrics	30	18
6304 19 00	-- Other	30	18
	- Other:		
6304 91 00	-- Of knitted or crocheted fabrics	30	18
6304 92 00	-- Not knitted or crocheted, of cotton	30	18
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	30	18
6304 99 00	-- Not knitted or crocheted, of other textile materials	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6305	Sacks and bags, of a kind used for the packing of goods:		
6305 10 00	- Of jute or of other textile bast fibres of heading 5303	30	18
6305 20 00	- Of cotton	30	18
	- Of man-made textile materials:		
6305 32 00	-- Flexible intermediate bulk containers	30	18
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	30	18
6305 39 00	-- Other	30	18
6305 90 00	- Of other textile materials	30	18
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Tarpaulins, awnings and sunblinds:		
6306 11 00	-- Of cotton	30	18
6306 12 00	-- Of synthetic fibres	30	18
6306 19 00	-- Of other textile materials	30	18
	- Tents:		
6306 21 00	-- Of cotton	30	18
6306 22 00	-- Of synthetic fibres	30	18
6306 29 00	-- Of other textile materials	30	18
	- Sails:		
6306 31 00	-- Of synthetic fibres	30	18
6306 39 00	-- Of other textile materials	30	18
	- Pneumatic mattresses:		
6306 41 00	-- Of cotton	30	18
6306 49 00	-- Of other textile materials	30	18
	- Other:		
6306 91 00	-- Of cotton	30	18
6306 99 00	-- Of other textile materials	30	18
6307	Other made up articles, including dress patterns:		
6307 10 00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30	18
6307 20 00	- Life-jackets and life-belts	30	18
6307 90 00	- Other	30	18
	II. SETS OF ASSORTED ARTICLES:		
6308 00 00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	30	18
	III. RAGS		
6309 00 00	Worn clothing and other worn articles	30	18
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:		
6310 10 00	- Sorted	5	18
6310 90 00	- Other	5	18

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

CHAPTER 64
FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - c) worn footwear of heading 6309;
 - d) articles of asbestos (heading 6812);
 - e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or
 - f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 6406, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.
3. For the purposes of this Chapter:
 - a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - b) the term "leather" refers to the goods of headings 4107 and 4112 to 4114.
4. Subject to Note 3 to this Chapter:
 - a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

SUBHEADING NOTE

1. For the purposes of subheadings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression "sports footwear" applies only to:
 - a) footwear which is designed for a sporting activity and has, or has provision for, the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:		
6401 10 00	- Footwear incorporating a protective metal toe-cap	30	18
	- Other footwear:		
6401 91 00	- - Covering the knee	30	18
6401 92 00	- - Covering the ankle but not covering the knee	30	18
6401 99 00	- - Other	30	18
6402	Other footwear with outer soles and uppers of rubber or plastics:		
	- Sports footwear:		
6402 12 00	- - Ski-boots, cross-country ski footwear and snowboard boots		
6402 19 00	- - Other	30	18
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	30	18
6402 30 00	- Other footwear, incorporating a protective metal toe-cap	30	18
	- Other footwear:		
6402 91 00	- - Covering the ankle	30	18
6402 99 00	- - Other	30	18
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:		
	- Sports footwear:		
6403 12 00	- - Ski-boots, cross-country ski footwear and snowboard boots	30	18
6403 19 00	- - Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6403 20 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30	18
6403 30 00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	30	18
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	30	18
	- Other footwear with outer soles of leather:		
6403 51 00	- - Covering the ankle	30	18
6403 59 00	- - Other	30	18
	- Other footwear:		
6403 91 00	- - Covering the ankle	30	18
6403 99 00	- - Other	30	18
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:		
	- Footwear with outer soles of rubber or plastics:		
6404 11 00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	30	18
6404 19 00	- - Other	30	18
6404 20 00	- Footwear with outer soles of leather or composition leather	30	18
6405	Other footwear:		
6405 10 00	- With uppers of leather or composition leather	30	18
6405 20 00	- With uppers of textile materials	30	18
6405 90 00	- Other	30	18
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:		
6406 10 00	- Uppers and parts thereof, other than stiffeners	15	18
6406 20 00	- Outer soles and heels, of rubber or plastics	15	18
	- Other:		
6406 91 00	- - Of wood	15	18
6406 99 00	- - Of other materials	15	18

CHAPTER 65
HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) worn headgear of heading 6309;
 - b) asbestos headgear (heading 6812); or
 - c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	15	18
6502 00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	15	18
6503 00 00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	30	18
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	30	18
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:		
6505 10 00	- Hair-nets	30	18
6505 90 00	- Other	30	18
6506	Other headgear, whether or not lined or trimmed:		
6506 10 00	- Safety headgear	30	18
	- Other:		
6506 91 00	-- Of rubber or of plastics	30	18
6506 92 00	-- Of furskin	30	18
6506 99 00	-- Of other materials	30	18
6507 00 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15	18

CHAPTER 66
UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS,
RIDING-CROPS AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) measure walking-sticks or the like (heading 9017);
 - b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):		
6601 10 00	- Garden or similar umbrellas	30	18
	- Other:		
	-- Having a telescopic shaft:		
6601 91 10	--- Umbrellas	30	18
6601 91 90	--- Other	30	18
	-- Other:		
6601 99 10	--- Umbrellas	30	18
6601 99 90	--- Other	30	18
6602 00 00	Walking-sticks, seat-sticks, whips, riding-crops and the like	30	18
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602:		
6603 10 00	- Handles and knobs	15	18
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	15	18
6603 90 00	- Other	15	18

CHAPTER 67
PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

NOTES

1. This Chapter does not cover:
 - a) straining cloth of human hair (heading 5911);
 - b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - c) footwear (Chapter 64);
 - d) headgear or hair-nets (Chapter 65);
 - e) toys, sports requisites or carnival articles (Chapter 95); or
 - f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 6701 does not cover:
 - a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
 - b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.
3. Heading 6702 does not cover:
 - a) articles of glass (Chapter 70); or
 - b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6701 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	15	18
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
6702 10 00	- Of plastics	30	18
6702 90 00	- Of other materials	30	18
6703 00 00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	15	18
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:		
	- Of synthetic textile materials:		
6704 11 00	- - Complete wigs	30	18
6704 19 00	- - Other	30	18
6704 20 00	- Of human hair	30	18
6704 90 00	- Of other materials	30	18

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

CHAPTER 68
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

NOTES

1. This Chapter does not cover:
 - a) goods of Chapter 25;
 - b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);
 - c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
 - d) articles of Chapter 71;
 - e) tools or parts of tools, of Chapter 82;
 - f) lithographic stones of heading 8442;
 - g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - h) dental burrs (heading 9018);
 - ij) articles of Chapter 91 (for example, clocks and clock cases);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - l) articles of Chapter 95 (for example, toys, games and sports requisites);
 - m) articles of heading 9602, if made of materials specified in Note 2 b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
 - n) articles of Chapter 97 (for example, works of art).
2. In heading 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)	30	18
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):		
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder: - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	30	18
6802 21 00	-- Marble, travertine and alabaster	30	18
6802 22 00	-- Other calcareous stone	30	18
6802 23 00	-- Granite:	30	18
6802 29 00	-- Other stone - Other:	30	18
6802 91 00	-- Marble, travertine and alabaster	30	18
6802 92 00	-- Other calcareous stone	30	18
6802 93 00	-- Granite:	30	18
6802 99 00	-- Other stone	30	18
6803 00 00	Worked slate and articles of slate or of agglomerated slate:	30	18
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:		
6804 10 00	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like:	30	18
6804 21 00	-- Of agglomerated synthetic or natural diamond	30	18
6804 22 00	-- Of other agglomerated abrasives or of ceramics	30	18
6804 23 00	-- Of natural stone	30	18
6804 30 00	- Hand sharpening or polishing stones	30	18
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:		
6805 10 00	- On a base of woven textile fabric only	30	18
6805 20 00	- On a base of paper or paperboard only	30	18
6805 30 00	- On a base of other materials	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69:		
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15	18
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	15	18
6806 90 00	- Other	15	18
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):		
6807 10 00	- In rolls	30	18
6807 90 00	- Other	30	18
6808 00 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	30	18
6809	Articles of plaster or of compositions based on plaster:		
	- Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809 11 00	- - Faced or reinforced with paper or paperboard only	30	18
6809 19 00	- - Other	30	18
6809 90 00	- Other articles	30	18
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:		
	- Tiles, flagstones, bricks and similar articles:		
6810 11 00	- - Building blocks and bricks	30	18
6810 19 00	- - Other	30	18
	- Other articles:		
6810 91 00	- - Prefabricated structural components for building or civil engineering	30	18
6810 99 00	- - Other	30	18
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
6811 10 00	- Corrugated sheets	Prohibited	Prohibited
6811 20 00	- Other sheets, panels, tiles and similar articles	Prohibited	Prohibited
6811 30 00	- Tubes, pipes and tube or pipe fittings	Prohibited	Prohibited
6811 90 00	- Other articles	Prohibited	Prohibited
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813:		
6812 10 00	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Prohibited	Prohibited
6812 20 00	- Thread	Prohibited	Prohibited
6812 30 00	- Cords and string, whether or not plaited	Prohibited	Prohibited
6812 40 00	- Woven or knitted fabric	Prohibited	Prohibited
6812 50 00	- Clothing, clothing accessories, footwear and headgear	Prohibited	Prohibited
6812 60 00	- Paper, millboard and felt	Prohibited	Prohibited
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	Prohibited	Prohibited
6812 90 00	- Other	Prohibited	Prohibited
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:		
6813 10 00	- Brake linings and pads	15	18
6813 90 00	- Other	15	18
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:		
6814 10 00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	30	18
6814 90 00	- Other	30	18
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included:		
	- Non-electrical articles of graphite or other carbon:		
6815 10 10	- - - Carbon coatings	30	18
6815 10 90	- - - Other	30	18
6815 20 00	- Articles of peat	30	18
	- Other articles:		
6815 91 00	- - Containing magnesite, dolomite or chromite	30	18
6815 99 00	- - Other	30	18

**CHAPTER 69
CERAMIC PRODUCTS**

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This Chapter does not cover:
 - a) products of heading 2844;
 - b) articles of heading 6804;
 - c) articles of Chapter 71 (for example, imitation jewellery);
 - d) cermets of heading 8113;
 - e) articles of Chapter 82;
 - f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - g) artificial teeth (heading 9021);
 - h) articles of Chapter 91 (for example, clocks and clock cases);
 - ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - k) articles of Chapter 95 (for example, toys, games and sports requisites);
 - l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
 - m) articles of Chapter 97 (for example, works of art).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901 00 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	30	18
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:		
	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :		
6902 10 10	--- Refractory bricks	30	18
6902 10 90	--- Other	30	18
	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:		
6902 20 10	--- Refractory bricks	30	18
6902 20 90	--- Other	30	18
	- Other:		
6902 90 10	--- Refractory bricks	30	18
6902 90 90	--- Other	30	18
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:		
	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products:		
6903 10 10	--- Retorts and crucibles	30	18
6903 10 90	--- Other	30	18
	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂):		
6903 20 10	--- Retorts and crucibles	30	18
6903 20 90	--- Other	30	18
6903 90 00	- Other	30	18
II. OTHER CERAMIC PRODUCTS			
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like		
6904 10 00	- Building bricks	30	18
6904 90 00	- Other	30	18
6905	Roofing tiles, chimney-pots, cowls, chimney-liners, architectural ornaments and other ceramic constructional goods:		
6905 10 00	- Roofing tiles	30	18
6905 90 00	- Other	30	18
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:		
	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
6907 10 10	--- Tiles	30	18
6907 10 90	--- Other	30	18
	- Other:		
6907 90 10	--- Tiles	30	18
6907 90 90	--- Other	30	18
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:		
	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
6908 10 10	--- Tiles	30	18
6908 10 90	--- Other	30	18
	- Other:		
6907 90 10	--- Tiles	30	18
6907 90 90	--- Other	30	18
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:		
	- Ceramic wares for laboratory, chemical or other technical uses:		
6909 11 00	-- Of porcelain	30	18
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	30	18
6909 19 00	-- Other	30	18
6909 90 00	- Other	30	18
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:		
	- Of porcelain or china:		
6910 10 10	--- Sinks and wash basins	30	18
6910 10 20	--- Bidets	30	18
6910 10 30	--- Water closet pans	30	18
6910 10 40	--- Baths	30	18
6910 10 90	--- Other	30	18
	- Other:		
6910 90 10	--- Sinks and wash basins	30	18
6910 90 20	--- Bidets	30	18
6910 90 30	--- Water closet pans	30	18
6910 90 40	--- Baths	30	18
6910 90 90	--- Other	30	18
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:		
	- Tableware and kitchenware:		
6911 10 10	--- Tableware	30	18
6911 10 90	--- Other	30	18
6911 90 00	- Other	30	18
6912 00 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	30	18
6913	Statuettes and other ornamental ceramic articles:		
6913 10 00	- Of porcelain	30	18
6913 90 00	- Other	30	18
6914	Other ceramic articles:		
6914 10 00	- Of porcelain	30	18
6914 90 00	- Other	30	18

CHAPTER 70 GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:
 - a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - b) articles of Chapter 71 (for example, imitation jewellery);
 - c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - e) lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 9405;
 - f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 7003, 7004 and 7005:
 - a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - b) cutting to shape does not affect the classification of glass in sheets;
 - c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 7019, the expression “glass wool” means:
 - a) mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - b) mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading 6806.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

SUBHEADING NOTE

1. For the purposes of subheadings 7013 21, 7013 31 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7001 00 00	Cullet and other waste and scrap of glass; glass in the mass	5	18
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:		
7002 10 00	- Balls	15	18
7002 20 00	- Rods	15	18
	- Tubes:		
7002 31 00	-- Of fused quartz or other fused silica	15	18
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	15	18
7002 39 00	-- Other	15	18
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:		
	- Non-wired sheets:		
7003 12 00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15	18
7003 19 00	-- Other	15	18
7003 20 00	- Wired sheets	15	18
7003 30 00	- Profiles	15	18
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:		
7004 20 00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15	18
7004 90 00	- Other glass	15	18
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:		
7005 10 00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	15	18
	- Other non-wired glass:		
7005 21 00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	15	18
7005 29 00	-- Other	15	18
7005 30 00	- Wired glass	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	15	18
7007	Safety glass, consisting of toughened (tempered) or laminated glass:		
	- Toughened (tempered) safety glass:		
7007 11 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15	18
7007 19 00	-- Other	15	18
	- Laminated safety glass:		
7007 21 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15	18
7007 29 00	-- Other	15	18
7008 00 00	Multiple-walled insulating units of glass	30	18
7009	Glass mirrors, whether or not framed, including rear-view mirrors:		
7009 10 00	- Rear-view mirrors for vehicles	15	18
	- Other:		
7009 91 00	-- Unframed	15	18
7009 92 00	-- Framed	15	18
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:		
7010 10 00	- Ampoules	5	18
7010 20 00	- Stoppers, lids and other closures	5	18
	- Other, of a capacity:		
7010 91 00	-- Exceeding 1 litre	30	18
7010 92 00	-- Exceeding 0.33 litre but not exceeding 1 litre	30	18
7010 93 00	-- Exceeding 0.15 litre but not exceeding 0.33 litre	30	18
7010 94 00	-- Not exceeding 0.15 litre	30	18
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, with-out fittings, for electric lamps, cathode-ray tubes or the like:		
7011 10 00	- For electric lighting	15	18
7011 20 00	- For cathode-ray tubes	15	18
7011 90 00	- Other	15	18
7012 00 00	Glass inners for vacuum flasks or for other vacuum vessels	15	18
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018):		
7013 10 00	- Of glass-ceramics	30	18
	- Drinking glasses other than of glass-ceramics:		
7013 21 00	-- Of lead crystal	30	18
7013 29 00	-- Other	30	18
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013 31 00	-- Of lead crystal	30	18
7013 32 00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	30	18
7013 39 00	-- Other	30	18
	- Other glassware:		
7013 91 00	-- Of lead crystal	30	18
7013 99 00	-- Other	30	18
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	15	18
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:		
7015 10 00	- Glasses for corrective spectacles	15	18
7015 90 00	- Other	15	18
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:		
7016 10 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	30	18
	- Other:		
7016 90 10	--- Leaded lights and the like	30	18
7016 90 90	--- Other	30	18
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:		
7017 10 00	- Of fused quartz or other fused silica	15	18
7017 20 00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	15	18
7017 90 00	- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:		
7018 10 00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0	18
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	0	18
7018 90 00	- Other	0	18
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):		
	- Slivers, rovings, yarn and chopped strands:		
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	15	18
7019 12 00	-- Rovings	15	18
7019 19 00	-- Other	15	18
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019 31 00	-- Mats	15	18
7019 32 00	-- Thin sheets (voiles)	15	18
7019 39 00	-- Other	15	18
7019 40 00	- Woven fabrics of rovings	15	18
	- Other woven fabrics:		
7019 51 00	-- Of a width not exceeding 30 cm	15	18
7019 52 00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	15	18
7019 59 00	-- Other	15	18
7019 90 00	- Other	15	18
7020	Other articles of glass:		
7020 00 10	--- For industry	30	18
7020 00 90	--- Other	30	18

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

**CHAPTER 71
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN**

NOTES

1. Subject to Note 1 a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. a) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph b) of the foregoing Note does not apply to such articles.
 - b) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - a) amalgams of precious metal, or colloidal precious metal (heading 2843);
 - b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - c) goods of Chapter 32 (for example, lustres);
 - d) supported catalysts (heading 3815);
 - e) articles of heading 4202 or 4203 referred to in Note 2 B to Chapter 42;
 - f) articles of heading 4303 or 4304;
 - g) goods of Section XI (textiles and textile articles);
 - h) footwear, headgear or other articles of Chapter 64 or 65;
 - ij) umbrellas, walking-sticks or other articles of Chapter 66;
 - k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);
 - l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - m) arms or parts thereof (Chapter 93);
 - n) articles covered by Note 2 to Chapter 95;
 - o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.
4. a) The expression "precious metal" means silver, gold and platinum.
 - b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - a) an alloy containing 2% or more, by weight, of platinum, is to be treated as an alloy of platinum;
 - b) an alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 7113, the expression "articles of jewellery" means:
 - a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. For the purposes of heading 7114, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading 7117, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph a) of Note 9 above (but not including buttons or other articles of heading 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUBHEADING NOTES

1. For the purposes of subheadings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 b), for the purposes of subheadings 7110 11 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		
7101 10 00	- Natural pearls	5	18
7101 21 00	- Cultured pearls:		
7101 22 00	- - Unworked	5	18
	- - Worked	15	18
7102	Diamonds, whether or not worked, but not mounted or set:		
7102 10 00	- Unsorted	5	18
	- Industrial:		
7102 21 00	- - Unworked or simply sawn, cleaved or bruted	5	18
7102 29 00	- - Other	15	18
	- Non-industrial:		
7102 31 00	- - Unworked or simply sawn, cleaved or bruted	5	18
7102 39 00	- - Other	15	18
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:		
7103 10 00	- Unworked or simply sawn or roughly shaped	15	18
	- Otherwise worked:		
7103 91 00	- - Rubies, sapphires and emeralds	15	18
7103 99 00	- - Other	15	18
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:		
7104 10 00	- Piezo-electric quartz	15	18
7104 20 00	- Other, unworked or simply sawn or roughly shaped	15	18
7104 90 00	- Other	15	18
7105	Dust and powder of natural or synthetic precious or semi-precious stones:		
7105 10 00	- Of diamonds	15	18
7105 90 00	- Other	15	18
II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
7106 10 00	- Powders	15	18
	- Other:		
7106 91 00	- - Unwrought	15	18
7106 92 00	- - Semi-manufactured	15	18
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	15	18
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:		
	- Non-monetary:		
7108 11 00	- - Powders	15	18
7108 12 00	- - Other unwrought forms	15	18
7108 13 00	- - Other semi-manufactured forms	15	18
7108 20 00	- Monetary	15	18
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:		
	- Platinum:		
7110 11 00	-- Unwrought or in powder form	15	18
7110 19 00	-- Other	15	18
	- Palladium:		
7110 21 00	-- Unwrought or in powder form	15	18
7110 29 00	-- Other	15	18
	- Rhodium:		
7110 31 00	-- Unwrought or in powder form	15	18
7110 39 00	-- Other	15	18
	- Iridium, osmium and ruthenium:		
7110 41 00	-- Unwrought or in powder form	15	18
7110 49 00	-- Other	15	18
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	15	18
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:		
7112 10 00	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5	18
7112 20 00	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5	18
7112 90 00	- Other	5	18
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal		
	- Of precious metal whether or not plated or clad with precious metal:		
	-- Of silver, whether or not plated or clad with other precious metal:		
7113 11 10	--- Jewellery in the form of national or foreign medals	30	18
7113 11 90	--- Other	30	18
7113 19	-- Of other precious metal, whether or not plated or clad with precious metal:		
7113 19 10	--- Jewellery in the form of domestic or foreign decorations	30	18
7113 19 90	--- Other	30	18
7113 20	- Of base metal clad with precious metal:		
7113 20 10	--- Jewellery in the form of domestic or foreign decorations	30	18
7113 20 90	--- Other	30	18
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:		
	- Of precious metal whether or not plated or clad with precious metal:		
7114 11 00	-- Of silver, whether or not plated or clad with other precious metal	30	18
7114 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	30	18
7114 20 00	- Of base metal clad with precious metal	30	18
7115	Other articles of precious metal or of metal clad with precious metal:		
7115 10 00	- Catalysts in the form of wire cloth or grill, of platinum	30	18
	- Other:		
7115 90 10	--- For technical or laboratory use	30	18
7115 90 90	--- Other	30	18
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
7116 10 00	- Of natural or cultured pearls	30	18
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	30	18
7117	Imitation jewellery:		
	- Of base metal, whether or not plated with precious metal:		
7117 11 00	-- Cuff links and studs	30	18
7117 19	-- Other:		
7117 19 10	--- Jewellery in the form of national or foreign medals	30	18
7117 19 90	--- Other	30	18
7117 90	- Other:		
7117 90 10	--- Earrings and necklaces of meerschaum	30	18
7117 90 90	--- Other	30	18
7118	Coin:		
7118 10 00	- Coin (other than gold coin), not being legal tender	30	18
7118 90 00	- Other	30	18

SECTION XV BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:
 - a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
 - b) ferro-cerium or other pyrophoric alloys (heading 3606);
 - c) headgear or parts thereof of heading 6506 or 6507;
 - d) umbrella frames or other articles of heading 6603;
 - e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - h) instruments or apparatus of Section XVIII, including clock or watch springs;
 - i) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
 - k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - l) articles of Chapter 95 (for example, toys, games, sports requisites);
 - m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - n) articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
 - a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
 - b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
 - c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - c) in this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

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

For this purpose:

 - a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - c) a cermet of heading 8113 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
 - a) **Waste and scrap:**
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - b) **Powders:**
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72 IRON AND STEEL

NOTES

1. In this Chapter and, in the case of Notes d), e) and f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

a) **Pig iron:**

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

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

b) **Spiegeleisen:**

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

c) **Ferro-alloys:**

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

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

d) **Steel:**

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

e) **Stainless steel:**

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

f) **Other alloy steel:**

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

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

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

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

h) **Granules:**

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

ij) **Semi-finished products:**

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

These products are not presented in coils.

k) **Flat-rolled products:**

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

- coils of successively superimposed layers, or

- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

l) Bars and rods, hot-rolled, in irregularly wound coils:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

m) Other bars and rods:

Products which do not conform to any of the definitions at ij), k) or l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

n) Angles, shapes and sections:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at ij), k), l) or m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

o) Wire:

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

p) Hollow drill bars and rods:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUBHEADING NOTES

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

a) Alloy pig iron:

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

b) Non-alloy free-cutting steel:

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

c) Silicon-electrical steel:

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

d) High speed steel:

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

e) Silico-manganese steel:

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 7202 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms		
7201 10 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	15	18
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	15	18
7201 50 00	- Alloy pig iron; spiegeleisen	15	18
7202	Ferro-alloys:		
	- Ferro-manganese:		
7202 11 00	- - Containing by weight more than 2% of carbon	15	18
7202 19 00	- - Other	15	18
	- Ferro-silicon:		
7202 21 00	- - Containing by weight more than 55% of silicon	15	18
7202 29 00	- - Other	15	18
7202 30 00	- Ferro-silico-manganese	15	18
	- Ferro-chromium:		
7202 41 00	- - Containing by weight more than 4 % of carbon	15	18
7202 49 00	- - Other	15	18
7202 50 00	- Ferro-silico-chromium	15	18
7202 60 00	- Ferro-nickel	15	18
7202 70 00	- Ferro-molybdenum	15	18
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten	15	18
	- Other:		
7202 91 00	- - Ferro-titanium and ferro-silico-titanium	15	18
7202 92 00	- - Ferro-vanadium	15	18
7202 93 00	- - Ferro-niobium	15	18
7202 99 00	- - Other	15	18
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms:		
7203 10 00	- Ferrous products obtained by direct reduction of iron ore	15	18
7203 90 00	- Other	15	18
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:		
7204 10 00	- Waste and scrap of cast iron	5	18
	- Waste and scrap of alloy steel:		
7204 21 00	- - Of stainless steel	5	18
7204 29 00	- - Other	5	18
7204 30 00	- Waste and scrap of tinned iron or steel	5	18
	- Other waste and scrap:		
7204 41 00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5	18
7204 49 00	- - Other	5	18
7204 50 00	- Remelting scrap ingots	5	18
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:		
7205 10 00	- Granules	15	18
	- Powders:		
7205 21 00	- - Of alloy steel	15	18
7205 29 00	- - Other	15	18
II. IRON AND NON-ALLOY STEEL			
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203):		
7206 10 00	- Ingots	15	18
7206 90 00	- Other	15	18
7207	Semi-finished products of iron or non-alloy steel:		
	- Containing by weight less than 0.25% of carbon:		
7207 11 00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	15	18
7207 12 00	- - Other, of rectangular (other than square) cross-section	15	18
7207 19 00	- - Other	15	18
7207 20 00	- Containing by weight 0.25% or more of carbon	15	18
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:		
7208 10 00	- In coils, not further worked than hot-rolled, with patterns in relief	15	18
	- Other, in coils, not further worked than hot-rolled, pickled:		
7208 25 00	- - Of a thickness of 4.75 mm or more	15	18
7208 26 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	15	18
7208 27 00	- - Of a thickness of less than 3 mm	15	18
	- Other, in coils, not further worked than hot-rolled:		
7208 36 00	- - Of a thickness exceeding 10 mm	15	18
7208 37 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	15	18
7208 38 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7208 39 00	- - Of a thickness of less than 3 mm	15	18
7208 40 00	- Not in coils, not further worked than hot-rolled, with patterns in relief - Other, not in coils, not further worked than hot-rolled:	15	18
7208 51 00	- - Of a thickness exceeding 10 mm	15	18
7208 52 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	15	18
7208 53 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	15	18
7208 54 00	- - Of a thickness of less than 3 mm	15	18
7208 90 00	- Other	15	18
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated: - In coils, not further worked than cold-rolled (cold-reduced):		
7209 15 00	- - Of a thickness of 3 mm or more	15	18
7209 16 00	- - Of a thickness exceeding 1 mm but less than 3 mm	15	18
7209 17 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	15	18
7209 18 00	- - Of a thickness of less than 0.5 mm - Not in coils, not further worked than cold-rolled (cold-reduced):	15	18
7209 25 00	- - Of a thickness of 3 mm or more	15	18
7209 26 00	- - Of a thickness exceeding 1 mm but less than 3 mm	15	18
7209 27 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	15	18
7209 28 00	- - Of a thickness of less than 0.5 mm	15	18
7209 90 00	- Other	15	18
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated: - Plated or coated with tin: - - Of a thickness of 0.5 mm or more:		
7210 11 10	- - - In coils	15	18
7210 11 20	- - - Not in coils - - Of a thickness of less than 0.5 mm:	15	18
7210 12 10	- - - In coils	15	18
7210 12 20	- - - Not in coils - Plated or coated with lead, including terne-plate:	15	18
7210 20 10	- - - In coils	15	18
7210 20 20	- - - Not in coils - Electrolytically plated or coated with zinc:	15	18
7210 30 10	- - - In coils	15	18
7210 30 20	- - - Not in coils - Otherwise plated or coated with zinc:	15	18
7210 41 00	- - Corrugated - - Other:	15	18
7210 49 10	- - - In coils	15	18
7210 49 20	- - - Not in coils - Plated or coated with chromium oxides or with chromium and chromium oxides:	15	18
7210 50 10	- - - In coils	15	18
7210 50 20	- - - Not in coils - Plated or coated with aluminium:	15	18
7210 61 10	- - - In coils	15	18
7210 61 20	- - - Not in coils - - Plated or coated with aluminium-zinc alloys:	15	18
7210 69 10	- - - In coils	15	18
7210 69 20	- - - Not in coils - Painted, varnished or coated with plastics:	15	18
7210 70 10	- - - In coils	15	18
7210 70 20	- - - Not in coils - Other:	15	18
7210 90 10	- - - In coils	15	18
7210 90 20	- - - Not in coils	15	18
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated: - Not further worked than hot-rolled:		
7211 13 00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	15	18
7211 14 00	- - Other, of a thickness of 4.75 mm or more	15	18
7211 19 00	- - Other - Not further worked than cold-rolled (cold-reduced):	15	18
7211 23 00	- - Containing by weight less than 0.25% of carbon	15	18
7211 29 00	- - Other	15	18
7211 90 00	- Other	15	18
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated: - Plated or coated with tin		
7212 10 00	- Plated or coated with tin	15	18
7212 20 00	- Electrolytically plated or coated with zinc	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7212 30 00	- Otherwise plated or coated with zinc	15	18
7212 40 00	- Painted, varnished or coated with plastics	15	18
7212 50 00	- Otherwise plated or coated	15	18
7212 60 00	- Clad	15	18
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:		
7213 10 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	18
7213 20 00	- Other, of free-cutting steel	15	18
	- Other:		
7213 91 00	-- Of circular cross-section measuring less than 14 mm in diameter	15	18
7213 99 00	-- Other	15	18
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:		
7214 10 00	- Forged	15	18
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	18
7214 30 00	- Other, of free-cutting steel	15	18
	- Other:		
7214 91 00	-- Of rectangular (other than square) cross-section	15	18
7214 99 00	-- Other	15	18
7215	Other bars and rods of iron or non-alloy steel:		
7215 10 00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	15	18
7215 50 00	- Other, not further worked than cold-formed or cold-finished	15	18
7215 90 00	- Other	15	18
7216	Angles, shapes and sections of iron or non-alloy steel:		
7216 10 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	15	18
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216 21 00	-- L sections	15	18
7216 22 00	-- T sections	15	18
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
7216 31 00	-- U sections	15	18
7216 32 00	-- I sections	15	18
7216 33 00	-- H sections	15	18
7216 40 00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	15	18
7216 50 00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	15	18
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216 61 00	-- Obtained from flat-rolled products	15	18
7216 69 00	-- Other	15	18
	- Other:		
7216 91 00	-- Cold-formed or cold-finished from flat-rolled products	15	18
7216 99 00	-- Other	15	18
7217	Wire of iron or non-alloy steel:		
7217 10 00	- Not plated or coated, whether or not polished	15	18
7217 20 00	- Plated or coated with zinc	15	18
7217 30 00	- Plated or coated with other base metals	15	18
7217 90 00	- Other	15	18
III. STAINLESS STEEL			
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:		
7218 10 00	- Ingots and other primary forms	15	18
	- Other:		
7218 91 00	-- Of rectangular (other than square) cross-section	15	18
7218 99 00	-- Other	15	18
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:		
	- Not further worked than hot-rolled, in coils:		
7219 11 00	-- Of a thickness exceeding 10 mm	15	18
7219 12 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	15	18
7219 13 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	15	18
7219 14 00	-- Of a thickness of less than 3 mm	15	18
	- Not further worked than hot-rolled, not in coils:		
7219 21 00	-- Of a thickness exceeding 10 mm	15	18
7219 22 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	15	18
7219 23 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	15	18
7219 24 00	-- Of a thickness of less than 3 mm	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7219 31 00	- Not further worked than cold-rolled (cold-reduced): -- Of a thickness of 4.75 mm or more	15	18
7219 32 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	15	18
7219 33 00	-- Of a thickness exceeding 1 mm but less than 3 mm	15	18
7219 34 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	15	18
7219 35 00	-- Of a thickness of less than 0.5 mm	15	18
7219 90 00	- Other	15	18
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:		
	- Not further worked than hot-rolled:		
7220 11 00	-- Of a thickness of 4.75 mm or more	15	18
7220 12 00	-- Of a thickness of less than 4.75 mm	15	18
7220 20 00	- Not further worked than cold-rolled (cold-reduced)	15	18
7220 90 00	- Other	15	18
7221 00 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	15	18
7222	Barres et profilés en aciers inoxydables:		
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222 11 00	-- Of circular cross-section	15	18
7222 19 00	-- Other	15	18
7222 20 00	- Bars and rods, not further worked than cold-formed or cold-finished	15	18
7222 30 00	- Other bars and rods	15	18
7222 40 00	- Angles, shapes and sections	15	18
7223 00 00	Wire of stainless steel	15	18
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:		
7224 10 00	- Ingots and other primary forms	15	18
7224 90 00	- Other	15	18
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:		
	- Of silicon-electrical steel:		
7225 11 00	-- Grain-oriented	15	18
7225 19 00	-- Other	15	18
7225 20 00	- Of high speed steel	15	18
7225 30 00	- Other, not further worked than hot-rolled, in coils	15	18
7225 40 00	- Other, not further worked than hot-rolled, not in coils	15	18
7225 50 00	- Other, not further worked than cold-rolled (cold-reduced)	15	18
	- Other:		
7225 91 00	-- Electrolytically plated or coated with zinc	15	18
7225 92 00	-- Otherwise plated or coated with zinc	15	18
7225 99 00	-- Other	15	18
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:		
	- Of silicon-electrical steel:		
7226 11 00	-- Grain-oriented	15	18
7226 19 00	-- Other	15	18
7226 20 00	- Of high speed steel	15	18
	- Other:		
7226 91 00	-- Not further worked than hot-rolled	15	18
7226 92 00	-- Not further worked than cold-rolled (cold-reduced)	15	18
7226 93 00	-- Electrolytically plated or coated with zinc	15	18
7226 94 00	-- Otherwise plated or coated with zinc	15	18
7226 99 00	-- Other	15	18
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:		
7227 10 00	- Of high speed steel	15	18
7227 20 00	- Of silico-manganese steel	15	18
7227 90 00	- Other	15	18
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:		
7228 10 00	- Bars and rods, of high speed steel	15	18
7228 20 00	- Bars and rods, of silico-manganese steel	15	18
7228 30 00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	15	18
7228 40 00	- Other bars and rods, not further worked than forged	15	18
7228 50 00	- Other bars and rods, not further worked than cold-formed or cold-finished	15	18
7228 60 00	- Other bars and rods	15	18
7228 70 00	- Angles, shapes and sections	15	18
7228 80 00	- Hollow drill bars and rods	15	18
7229	Wire of other alloy steel:		
7229 10 00	- Of high speed steel	15	18
7229 20 00	- Of silico-manganese steel	15	18
7229 90 00	- Other	15	18

CHAPTER 73
ARTICLES OF IRON OR STEEL

NOTES

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:		
7301 10 00	- Sheet piling	30	18
7301 20 00	- Profiles	30	18
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:		
7302 10 00	- Rails	30	18
7302 20 00	- Sleepers (cross-ties)	30	18
7302 30 00	- Switch-blades, crossing frogs, point rods and other crossing pieces	30	18
7302 40 00	- Fish-plates and sole plates	30	18
7302 90 00	- Other	30	18
7303 00 00	Tubes, pipes and hollow profiles, of cast iron	30	18
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:		
7304 10 00	- Line pipe of a kind used for oil or gas pipelines	15	18
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304 21 00	- - Drill pipe	15	18
7304 29 00	- - Other	15	18
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304 31 00	- - Cold-drawn or cold-rolled (cold-reduced)	15	18
7304 39 00	- - Other	15	18
	- Other, of circular cross-section, of stainless steel:		
7304 41 00	- - Cold-drawn or cold-rolled (cold-reduced)	15	18
7304 49 00	- - Other	15	18
	- Other, of circular cross-section, of other alloy steel:		
7304 51 00	- - Cold-drawn or cold-rolled (cold-reduced)	15	18
7304 59 00	- - Other	15	18
7304 90 00	- Other	15	18
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:		
	- Line pipe of a kind used for oil or gas pipelines:		
7305 11 00	- - Longitudinally submerged arc welded	15	18
7305 12 00	- - Other, longitudinally welded	15	18
7305 19 00	- - Other	15	18
7305 20 00	- Casing of a kind used in drilling for oil or gas	15	18
	- Other, welded:		
7305 31 00	- - Longitudinally welded	15	18
7305 39 00	- - Other	15	18
7305 90 00	- Other	15	18
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:		
7306 10 00	- Line pipe of a kind used for oil or gas pipelines	15	18
7306 20 00	- Casing and tubing of a kind used in drilling for oil or gas	15	18
7306 30 00	- Other, welded, of circular cross-section, of iron or non-alloy steel	15	18
7306 40 00	- Other, welded, of circular cross-section, of stainless steel	15	18
7306 50 00	- Other, welded, of circular cross-section, of other alloy steel	15	18
7306 60 00	- Other, welded, of non-circular cross-section	15	18
7306 90 00	- Other	15	18
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:		
	- Cast fittings:		
7307 11 00	- - Of non-malleable cast iron	30	18
7307 19 00	- - Other	30	18
	- Other, of stainless steel:		
7307 21 00	- - Flanges	30	18
7307 22 00	- - Threaded elbows, bends and sleeves	30	18
7307 23 00	- - Butt welding fittings	30	18
7307 29 00	- - Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Other:		
7307 91 00	-- Flanges	30	18
7307 92 00	-- Threaded elbows, bends and sleeves	30	18
7307 93 00	-- Butt welding fittings	30	18
7307 99 00	-- Other	30	18
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		
7308 10 00	- Bridges and bridge-sections	15	18
7308 20 00	- Towers and lattice masts	15	18
7308 30 00	- Doors, windows and their frames and thresholds for doors	15	18
7308 40 00	- Equipment for scaffolding, shuttering, propping or pitpropping	15	18
7308 90 00	- Other	15	18
7309 00 00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	30	18
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
	- Of a capacity of 50 litres or more:		
7310 10 10	--- For agricultural, horticultural, veterinary or forestry use	5	18
7310 10 90	--- Other	30	18
	- Of a capacity of less than 50 litres:		
7310 21 00	-- Cans which are to be closed by soldering or crimping	30	18
	-- Other:		
7310 29 10	--- For agricultural, horticultural, veterinary or forestry use	5	18
7310 29 90	--- Other	30	18
7311 00 00	Containers for compressed or liquefied gas, of iron or steel	30	18
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:		
7312 10 00	- Stranded wire, ropes and cables	30	18
7312 90 00	- Other	30	18
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel:		
7313 00 10	--- For agricultural, horticultural, veterinary or forestry use	30	18
7313 00 90	--- Other	30	18
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:		
	- Woven cloth:		
7314 12 00	-- Endless bands for machinery, of stainless steel	30	18
7314 13 00	-- Other endless bands for machinery	30	18
7314 14 00	-- Other woven cloth, of stainless steel	30	18
7314 19 00	-- Other	30	18
7314 20 00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	30	18
	- Other grill, netting and fencing, welded at the intersection:		
7314 31 00	-- Plated or coated with zinc	30	18
7314 39 00	-- Other	30	18
	- Other cloth, grill, netting and fencing:		
7314 41 00	-- Plated or coated with zinc	30	18
7314 42 00	-- Coated with plastics	30	18
7314 49 00	-- Other	30	18
7314 50 00	- Expanded metal	30	18
7315	Chain and parts thereof, of iron or steel:		
	- Articulated link chain and parts thereof:		
7315 11 00	-- Roller chain	30	18
7315 12 00	-- Other chain	30	18
7315 19 00	-- Parts	15	18
7315 20 00	- Skid chain	30	18
	- Other chain:		
7315 81 00	-- Stud-link	30	18
7315 82 00	-- Other, welded link	30	18
7315 89 00	-- Other	30	18
7315 90 00	- Other parts	15	18
7316 00 00	Anchors, grapnels and parts thereof, of iron or steel	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7317 00 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	30	18
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:		
	- Threaded articles:		
7318 11 00	-- Coach screws	30	18
7318 12 00	-- Other wood screws	30	18
7318 13 00	-- Screw hooks and screw rings	30	18
7318 14 00	-- Self-tapping screws	30	18
7318 15 00	-- Other screws and bolts, whether or not with their nuts or washers	30	18
7318 16 00	-- Nuts	30	18
7318 19 00	-- Other	30	18
	- Non-threaded articles:		
7318 21 00	-- Spring washers and other lock washers	30	18
7318 22 00	-- Other washers	30	18
7318 23 00	-- Rivets	30	18
7318 24 00	-- Cotters and cotter-pins	30	18
7318 29 00	-- Other	30	18
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:		
7319 10 00	- Sewing, darning or embroidery needles	30	18
7319 20 00	- Safety pins	30	18
7319 30 00	- Other pins	30	18
7319 90 00	- Other	30	18
7320	Springs and leaves for springs, of iron or steel:		
7320 10 00	- Leaf-springs and leaves therefor	30	18
7320 20 00	- Helical springs	30	18
7320 90 00	- Other	30	18
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:		
	- Cooking appliances and plate warmers		
	-- For gas fuel or for both gas and other fuels:		
7321 11 10	--- Cookers	30	18
7321 11 90	--- Other	30	18
7321 12 00	-- For liquid fuel	30	18
	-- For solid fuel:		
7321 13 10	--- Cookers	30	18
7321 13 90	--- Other	30	18
	- Other apparatus:		
7321 81 00	-- For gas fuel or for both gas and other fuels	30	18
7321 82 00	-- For liquid fuel	30	18
	-- For solid fuel:		
7321 83 10	--- Boilers	30	18
7321 83 90	--- Other	30	18
	- Parts:		
7321 90 10	--- Of cooking appliances and plate warmers:	15	18
7321 90 20	--- Of boilers	15	18
7321 90 90	--- Other	15	18
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:		
	- Radiators and parts thereof:		
7322 11 00	-- Of cast iron	30	18
7322 19 00	-- Other	30	18
7322 90 00	- Other	30	18
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:		
7323 10 00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	30	18
	- Other:		
7323 91 00	-- Of cast iron, not enamelled	30	18
7323 92 00	-- Of cast iron, enamelled	30	18
7323 93 00	-- Of stainless steel	30	18
7323 94 00	-- Of iron (other than cast iron) or steel, enamelled	30	18
7323 99 00	-- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7324	Sanitary ware and parts thereof, of iron or steel:		
7324 10 00	- Sinks and wash basins, of stainless steel	30	18
	- Baths:		
7324 21 00	- - Of cast iron, whether or not enamelled	30	18
7324 29 00	- - Other	30	18
7324 90 00	- Other, including parts	30	18
7325	Other cast articles of iron or steel:		
7325 10 00	- Of non-malleable cast iron	30	18
	- Other:		
7325 91 00	- - Grinding balls and similar articles for mills	30	18
7325 99 00	- - Other	30	18
7326	Other articles of iron or steel:		
	- Forged or stamped, but not further worked:		
7326 11 00	- - Grinding balls and similar articles for mills	30	18
7326 19 00	- - Other	30	18
7326 20 00	- Articles of iron or steel wire	30	18
7326 90 00	- Other	30	18

CHAPTER 74 COPPER AND ARTICLES THEREOF

NOTE

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

a) **Refined copper:**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content (% by weight)
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

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

b) **Copper alloys:**

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

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

c) **Master alloys:**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 2848.

d) **Bars and rods:**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

e) **Profiles:**

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

f) **Wire:**

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

In the case of heading 7414, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

g) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

h) Tubes and pipes:

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

SUBHEADING NOTE

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

a) Copper-zinc base alloys (brasses):

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

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

b) Copper-tin base alloys (bronzes):

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

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

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

d) Copper-nickel base alloys:

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7401	Copper mattes; cement copper (precipitated copper):		
7401 10 00	- Copper mattes	15	18
7401 20 00	- Cement copper (precipitated copper)	15	18
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	15	18
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper:		
7403 11 00	-- Cathodes and sections of cathodes	15	18
7403 12 00	-- Wire-bars	15	18
7403 13 00	-- Billets	15	18
7403 19 00	-- Other	15	18
	- Copper alloys:		
7403 21 00	-- Of copper-zinc base alloys (brass)	15	18
7403 22 00	-- Copper-tin base alloys (bronze)	15	18
7403 23 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	18
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	15	18
7404 00 00	Copper waste and scrap	5	18
7405 00 00	Master alloys of copper	15	18
7406	Copper powders and flakes:		
7406 10 00	- Powders of non-lamellar structure	15	18
7406 20 00	- Powders of lamellar structure; flakes	15	18
7407	Copper bars, rods and profiles:		
7407 10 00	- Of refined copper	15	18
	- Of copper alloys:		
7407 21 00	-- Of copper-zinc base alloys (brass)	15	18
7407 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	18
7407 29 00	-- Other	15	18
7408	Copper wire:		
	- Of refined copper:		
7408 11 00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	15	18
7408 19 00	-- Other	15	18
	- Of copper alloys:		
7408 21 00	-- Of copper-zinc base alloys (brass)	15	18
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	18
7408 29 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:		
	- Of refined copper:		
7409 11 00	-- In coils	15	18
7409 19 00	-- Other	15	18
	- Of copper-zinc base alloys (brass):		
7409 21 00	-- In coils	15	18
7409 29 00	-- Other	15	18
	- Of copper-tin base alloys (bronze):		
7409 31 00	-- In coils	15	18
7409 39 00	-- Other	15	18
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	18
7409 90 00	- Of other copper alloys	15	18
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:		
	- Not backed:		
7410 11 00	-- Of refined copper	15	18
7410 12 00	-- Of copper alloys	15	18
	- Backed:		
7410 21 00	-- Of refined copper	15	18
7410 22 00	-- Of copper alloys	15	18
7411	Copper tubes and pipes:		
7411 10 00	- Of refined copper	15	18
	- Of copper alloys:		
7411 21 00	-- Of copper-zinc base alloys (brass)	15	18
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	18
7411 29 00	-- Other	15	18
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):		
7412 10 00	- Of refined copper	30	18
7412 20 00	- Of copper alloys	30	18
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	30	18
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:		
7414 20 00	- Cloth	30	18
7414 90 00	- Other	30	18
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:		
7415 10 00	- Nails and tacks, drawing pins, staples and similar articles	30	18
	- Other articles, not threaded:		
7415 21 00	-- Washers (including spring washers)	30	18
7415 29 00	-- Other	30	18
	- Other threaded articles:		
7415 31 00	-- Screws for wood	30	18
7415 32 00	-- Other screws; bolts and nuts	30	18
7415 39 00	-- Other	30	18
7416 00 00	Copper springs	30	18
7417 00 00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	30	18
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7418 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	30	18
7418 19 00	-- Other	30	18
7418 20 00	- Sanitary ware and parts thereof	30	18
7419	Other articles of copper:		
7419 10 00	- Chain and parts thereof	30	18
	- Other:		
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	30	18
7419 99 00	-- Other	30	18

CHAPTER 75 NICKEL AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTES

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

a) **Nickel, not alloyed:**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- i) the cobalt content by weight does not exceed 1.5%, and
- ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content (% by weight)
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

b) **Nickel alloys:**

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

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

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7508 10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:		
7501 10 00	- Nickel mattes	15	18
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	15	18
7502	Unwrought nickel:		
7502 10 00	- Nickel, not alloyed	15	18
7502 20 00	- Nickel alloys	15	18
7503 00 00	Nickel waste and scrap	5	18
7504 00 00	Nickel powders and flakes	15	18
7505	Nickel bars, rods, profiles and wire:		
	- Bars, rods and profiles:		
7505 11 00	- - Of nickel, not alloyed	15	18
7505 12 00	- - Of nickel alloys	15	18
	- Wire:		
7505 21 00	- - Of nickel, not alloyed	15	18
7505 22 00	- - Of nickel alloys	15	18
7506	Nickel plates, sheets, strip and foil:		
7506 10 00	- Of nickel, not alloyed	15	18
7506 20 00	- Of nickel alloys	15	18
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):		
	- Tubes and pipes:		
7507 11 00	- - Of nickel, not alloyed	15	18
7507 12 00	- - Of nickel alloys	15	18
7507 20 00	- Tube or pipe fittings	30	18
7508	Other articles of nickel:		
7508 10 00	- Cloth, grill and netting, of nickel wire	30	18
7508 90 00	- Other	30	18

CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTES

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

a) **Aluminium, not alloyed:**

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

TABLE - Other elements

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

b) **Aluminium alloys:**

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

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

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7616 91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7601	Unwrought aluminium:		
7601 10 00	- Aluminium, not alloyed	15	18
7601 20 00	- Aluminium alloys	15	18
7602 00 00	Aluminium waste and scrap	5	18
7603	Aluminium powders and flakes:		
7603 10 00	- Powders of non-lamellar structure	15	18
7603 20 00	- Powders of lamellar structure; flakes	15	18
7604	Aluminium bars, rods and profiles:		
7604 10 00	- Of aluminium, not alloyed	15	18
	- Of aluminium alloys:		
7604 21 00	- - Hollow profiles	15	18
7604 29 00	- - Other	15	18
7605	Aluminium wire:		
	- Of aluminium, not alloyed:		
7605 11 00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	15	18
7605 19 00	- - Other	15	18
	- Of aluminium alloys:		
7605 21 00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	15	18
7605 29 00	- - Other	15	18
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:		
	- Rectangular (including square):		
7606 11 00	- - Of aluminium, not alloyed	15	18
7606 12 00	- - Of aluminium alloys	15	18
	- Other:		
	- - Of aluminium, not alloyed:		
7606 91 10	- - - For industrial use	15	18
7606 91 90	- - - Other	15	18
7606 92 00	- - Of aluminium alloys	15	18
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:		
	- Not backed:		
7607 11 00	- - Rolled but not further worked	15	18
7607 19 00	- - Other	15	18
7607 20 00	- On a backing	15	18
7608	Aluminium tubes and pipes:		
7608 10 00	- Of aluminium, not alloyed	30	18
7608 20 00	- Of aluminium alloys	30	18
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	30	18
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:		
7610 10 00	- Doors, windows and their frames and thresholds for doors	30	18
7610 90 00	- Other	30	18
7611 00 00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	30	18
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
7612 10 00	- Collapsible tubular containers	30	18
7612 90 00	- Other	30	18
7613 00 00	Aluminium containers for compressed or liquefied gas	30	18
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:		
7614 10 00	- With steel core	30	18
7614 90 00	- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615 11 00	-- Pot scourers and scouring or polishing pads, gloves and the like	30	18
7615 19 00	-- Other	30	18
7615 20 00	- Sanitary ware and parts thereof:	30	18
7616	Other articles of aluminium:		
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	30	18
	- Other:		
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	30	18
7616 99 00	-- Other	30	18

CHAPTER 78 LEAD AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTE

1. In this Chapter the expression “refined lead” means:

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

TABLE - Other elements

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7801	Unwrought lead:		
7801 10 00	- Refined lead	15	18
	- Other:		
7801 91 00	- - Containing by weight antimony as the principal other element	15	18
7801 99 00	- - Other	15	18
7802 00 00	Lead waste and scrap	5	18
7803 00 00	Lead bars, rods, profiles and wire	15	18
7804	Lead plates, sheets, strip and foil; lead powders and flakes:		
	- Plates, sheets, strip and foil:		
7804 11 00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15	18
7804 19 00	- - Other	15	18
7804 20 00	- Powders and flakes	15	18
7805 00 00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	30	18
7806 00 00	Other articles of lead	30	18

CHAPTER 79 ZINC AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7905 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTE

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

a) **Zinc, not alloyed:**

Metal containing by weight at least 97.5% of zinc.

b) **Zinc alloys:**

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

c) **Zinc dust:**

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
7901	Unwrought zinc:		
	- Zinc, not alloyed:		
7901 11 00	- - Containing by weight 99.99% or more of zinc	15	18
7901 12 00	- - Containing by weight less than 99.99% of zinc	15	18
7901 20 00	- Zinc alloys	15	18
7902 00 00	Zinc waste and scrap	5	18
7903	Zinc dust, powders and flakes:		
7903 10 00	- Zinc dust	15	18
7903 90 00	- Other	15	18
7904 00 00	Zinc bars, rods, profiles and wire	15	18
7905 00 00	Zinc plates, sheets, strip and foil	15	18
7906 00 00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	30	18
7907 00 00	Other articles of zinc	30	18

CHAPTER 80 TIN AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTE

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

a) **Tin, not alloyed:**

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

TABLE - Other elements

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

b) **Tin alloys:**

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

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8001	Unwrought tin:		
8001 10 00	- Tin, not alloyed	15	18
8001 20 00	- Tin alloys	15	18
8002 00 00	Tin waste and scrap	5	18
8003 00 00	Tin bars, rods, profiles and wire	15	18
8004 00 00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	15	18
8005 00 00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes	15	18
8006 00 00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	30	18
8007 00 00	Other articles of tin	30	18

CHAPTER 81
OTHER BASE METALS; CERMETS; ARTICLES THEREOF

SUBHEADING NOTE

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

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:		
8101 10 00	- Powders	30	18
	- Other:		
8101 91 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	15	18
8101 92 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15	18
8101 93 00	-- Yarn	15	18
8101 99 00	-- Other	30	18
8102	Molybdenum and articles thereof, including waste and scrap:		
8102 10 00	- Powders	30	18
	- Other:		
8102 91 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	15	18
8102 92 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	30	18
8102 93 00	-- Wire	30	18
8102 99 00	-- Other	30	18
8103	Tantalum and articles thereof, including waste and scrap:		
8103 10 00	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	15	18
8103 90 00	- Other	30	18
8104	Magnesium and articles thereof, including waste and scrap:		
	- Unwrought magnesium:		
8104 11 00	-- Containing at least 99.8% by weight of magnesium	15	18
8104 19 00	-- Other	15	18
8104 20 00	- Waste and scrap	5	18
8104 30 00	- Raspings, turnings and granules, graded according to size; powders	30	18
8104 90 00	- Other	30	18
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:		
8105 10 00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	15	18
8105 90 00	- Other	30	18
8106 00 00	Bismuth and articles thereof, including waste and scrap	15	18
8107	Cadmium and articles thereof, including waste and scrap:		
8107 10 00	- Unwrought cadmium; waste and scrap; powders	15	18
8107 90 00	- Other	30	18
8108	Titanium and articles thereof, including waste and scrap:		
8108 10 00	- Unwrought titanium; waste and scrap; powders	15	18
8108 90 00	- Other	30	18
8109	Zirconium and articles thereof, including waste and scrap:		
8109 10 00	- Unwrought zirconium; waste and scrap; powders	15	18
8109 90 00	- Other	30	18
8110 00 00	Antimony and articles thereof, including waste and scrap	15	18
8111 00 00	Manganese and articles thereof, including waste and scrap	15	18
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:		
	- Beryllium:		
8112 11 00	-- Unwrought; waste and scrap; powders	15	18
8112 19 00	-- Other	30	18
8112 20 00	- Chromium	15	18
8112 30 00	- Germanium	15	18
8112 40 00	- Vanadium	15	18
	- Other:		
8112 91 00	-- Unwrought; waste and scrap; powders	15	18
8112 99 00	-- Other	30	18
8113 00 00	Cermets and articles thereof, including waste and scrap	15	18

CHAPTER 82
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;
PARTS THEREOF OF BASE METAL

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - a) base metal;
 - b) metal carbides or cermets;
 - c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
 Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.
3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:		
8201 10 00	- Spades and shovels	30	18
8201 20 00	- Forks	30	18
	- Mattocks, picks, hoes and rakes:		
8201 30 10	--- Hoes	30	18
8201 30 90	--- Other	30	18
8201 40 00	- Axes, bill hooks and similar hewing tools	30	18
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	30	18
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	30	18
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	30	18
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):		
8202 10 00	- Hand saws	30	18
8202 20 00	- Band saw blades	30	18
	- Circular saw blades (including slitting or slotting saw blades):		
8202 31 00	-- With working part of steel	30	18
8202 39 00	-- Other, including parts	30	18
8202 40 00	- Chain saw blades	30	18
	- Other saw blades:		
8202 91 00	-- Straight saw blades, for working metal	30	18
8202 99 00	-- Other	30	18
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:		
8203 10 00	- Files, rasps and similar tools	30	18
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	30	18
8203 30 00	- Metal cutting shears and similar tools	30	18
8203 40 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	30	18
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:		
	- Hand-operated spanners and wrenches:		
8204 11 00	-- Non-adjustable	30	18
8204 12 00	-- Adjustable	30	18
8204 20 00	- Interchangeable spanner-sockets, with or without handles	30	18
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:		
8205 10 00	- Drilling, threading or tapping tools	30	18
8205 20 00	- Hammers and sledge hammers	30	18
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	30	18
8205 40 00	- Screwdrivers	30	18
	- Other hand tools (including glaziers' diamonds):		
	-- Household tools:		
8205 51 10	--- Flat irons	30	18
8205 51 90	--- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- - Other:		
8205 59 10	- - - Glaziers' diamonds	30	18
8205 59 90	- - - Hand tools not including those of subheading 8201 10 to subdivision 8205 59 10	30	18
8205 60 00	- Blow lamps	30	18
8205 70 00	- Vices, clamps and the like	30	18
8205 80 00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	30	18
8205 90 00	- Sets of articles of two or more of the foregoing subheadings	30	18
8206 00 00	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	30	18
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:		
	- Rock drilling or earth boring tools:		
8207 13 00	- - With working part of cermets	30	18
8207 19 00	- - Other, including parts	30	18
8207 20 00	- Dies for drawing or extruding metal	30	18
8207 30 00	- Tools for pressing, stamping or punching	30	18
8207 40 00	- Tools for tapping or threading	30	18
8207 50 00	- Tools for drilling, other than for rock drilling	30	18
8207 60 00	- Tools for boring or broaching	30	18
8207 70 00	- Tools for milling	30	18
8207 80 00	- Tools for turning	30	18
8207 90 00	- Other interchangeable tools	30	18
8208	Knives and cutting blades, for machines or for mechanical appliances:		
8208 10 00	- For metal working	30	18
8208 20 00	- For wood working	30	18
8208 30 00	- For kitchen appliances or for machines used by the food industry	30	18
8208 40 00	- For agricultural, horticultural or forestry machines	30	18
8208 90 00	- Other	30	18
8209 00 00	Plates, sticks, tips and the like for tools, unmounted, of cermets	30	18
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink:		
8210 00 10	- - - Coffee mills	30	18
8210 00 20	- - - Meat mincers	30	18
8210 00 30	- - - Other	30	18
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor:		
8211 10 00	- Sets of assorted articles	30	18
	- Other:		
8211 91 00	- - Table knives having fixed blades	30	18
8211 92 00	- - Other knives having fixed blades	30	18
8211 93 00	- - Knives having other than fixed blades	30	18
8211 94 00	- - Blades	30	18
8211 95 00	- - Handles of base metal	30	18
8212	Razors and razor blades (including razor blade blanks in strips):		
8212 10 00	- Shavers	30	18
8212 20 00	- Safety razor blades, including razor blade blanks in strips	15	18
8212 90 00	- Other parts	15	18
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	30	18
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):		
8214 10 00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	30	18
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	30	18
8214 90 00	- Other	30	18
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:		
8215 10 00	- Sets of assorted articles containing at least one article plated with precious metal	30	18
8215 20 00	- Other sets of assorted articles	30	18
	- Other:		
8215 91 00	- - Plated with precious metal	30	18
	- - Other:		
8215 99 10	- - - Spoons and forks	30	18
8215 99 90	- - - Other	30	18

CHAPTER 83
MISCELLANEOUS ARTICLES OF BASE METAL

NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 8302, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:		
8301 10 00	- Padlocks	30	18
8301 20 00	- Locks of a kind used for motor vehicles	30	18
8301 30 00	- Locks of a kind used for furniture	30	18
8301 40 00	- Other locks	30	18
8301 50 00	- Clasps and frames with clasps, incorporating locks	30	18
8301 60 00	- Parts	15	18
8301 70 00	- Keys presented separately	30	18
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:		
8302 10 00	- Hinges	30	18
8302 20 00	- Castors	30	18
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	30	18
	- Other mountings, fittings and similar articles:		
8302 41 00	- - Suitable for buildings	30	18
8302 42 00	- - Other, suitable for furniture	30	18
8302 49 00	- - Other	30	18
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	30	18
8302 60 00	- Automatic door closers	30	18
8303 00 00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	30	18
8304 00 00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	30	18
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:		
8305 10 00	- Fittings for loose-leaf binders or files	30	18
8305 20 00	- Staples in strips	30	18
8305 90 00	- Other, including parts	30	18
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:		
8306 10 00	- Bells, gongs and the like	30	18
	- Statuettes and other ornaments:		
8306 21 00	- - Plated with precious metal	30	18
8306 29 00	- - Other	30	18
8306 30 00	- Photograph, picture or similar frames; mirrors	30	18
8307	Flexible tubing of base metal, with or without fittings:		
8307 10 00	- Of iron or steel	30	18
8307 90 00	- Of other base metal	30	18
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:		
8308 10 00	- Hooks, eyes and eyelets	30	18
8308 20 00	- Tubular or bifurcated rivets	30	18
8308 90 00	- Other, including parts	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:		
8309 10 00	- Crown corks - Other:	30	18
8309 90 10	--- Pouring stoppers	30	18
8309 90 20	--- Metal stoppers, threaded bungs, bung covers	30	18
8309 90 90	--- Other	30	18
8310 00 00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	30	18
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:		
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	30	18
8311 20 00	- Cored wire of base metal, for electric arc-welding	30	18
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	30	18
8311 90 00	- Other, including parts	30	18

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

NOTES

1. This Section does not cover:
 - a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016);
 - b) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
 - c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);
 - g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - h) drill pipe (heading 7304);
 - ij) endless belts of metal wire or strip (Section XV);
 - k) articles of Chapter 82 or 83;
 - l) articles of Section XVII;
 - m) articles of Chapter 90;
 - n) clocks, watches or other articles of Chapter 91;
 - o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);
 - p) articles of Chapter 95; or
 - q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:
 - a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;
 - b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
 - c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES;
PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) millstones, grindstones or other articles of Chapter 68;
 - b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
 - d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - e) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
 - f) hand-operated mechanical floor sweepers, not motorized (heading 9603).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover:

- a) germination plant, incubators or brooders (heading 8436);
- b) grain dampening machines (heading 8437);
- c) diffusing apparatus for sugar juice extraction (heading 8438);
- d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
- e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- a) sewing machines for closing bags or similar containers (heading 8452); or
- b) office machinery of heading 8472.

Heading 8424 does not cover:

ink-jet printing machines (heading 8443 or 8471).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.
4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. A) For the purposes of heading 8471, the expression “automatic data processing machines” means:
- a) digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph E below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
- a) it is of a kind solely or principally used in an automatic data processing system;
 - b) it is connectable to the central processing unit either directly or through one or more other units; and
 - c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- C) Separately presented units of an automatic data processing machine are to be classified in heading 8471.
- D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs B b) and B c) above, are in all cases to be classified as units of heading 8471.
- E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.
Other steel balls are to be classified in heading 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 8470, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

SUBHEADING NOTES

1. For the purposes of subheading 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 B to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:		
8401 10 00	- Nuclear reactors	0	18
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	0	18
8401 30 00	- Fuel elements (cartridges), non-irradiated	0	18
8401 40 00	- Parts of nuclear reactors	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:		
	- Steam or other vapour generating boilers:		
8402 11 00	-- Watertube boilers with a steam production exceeding 45 t per hour	0	18
8402 12 00	-- Watertube boilers with a steam production not exceeding 45 t per hour	0	18
8402 19 00	-- Other vapour generating boilers, including hybrid boilers	0	18
8402 20 00	- Super-heated water boilers	0	18
8402 90 00	- Parts	15	18
8403	Central heating boilers other than those of heading 8402:		
8403 10 00	- Boilers	30	18
8403 90 00	- Parts	15	18
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:		
8404 10 00	- Auxiliary plant for use with boilers of heading 8402 or 8403:	30	18
8404 20 00	- Condensers for steam or other vapour power units	30	18
8404 90 00	- Parts	15	18
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:		
8405 10 00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	30	18
8405 90 00	- Parts	15	18
8406	Steam turbines and other vapour turbines:		
8406 10 00	- Turbines for marine propulsion	30	18
	- Other turbines:		
8406 81 00	-- Of an output exceeding 40 MW	30	18
8406 82 00	-- Of an output not exceeding 40 MW	30	18
8406 90 00	- Parts	15	18
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:		
8407 10 00	- Aircraft engines	30	18
	- Marine propulsion engines:		
8407 21 00	-- Outboard motors	30	18
8407 29 00	-- Other	30	18
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407 31 00	-- Of a cylinder capacity not exceeding 50 cc	30	18
8407 32 00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	30	18
8407 33 00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	30	18
8407 34 00	-- Of a cylinder capacity exceeding 1 000 cc	30	18
8407 90 00	- Other engines	30	18
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8408 10 00	- Marine propulsion engines	30	18
8408 20 00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	30	18
8408 90 00	- Other engines	30	18
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408:		
8409 10 00	- For aircraft engines	15	18
	- Other:		
8409 91 00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	15	18
8409 99 00	-- Other	15	18
8410	Hydraulic turbines, water wheels, and regulators therefor:		
	- Hydraulic turbines and water wheels:		
8410 11 00	-- Of a power not exceeding 1 000 kW	30	18
8410 12 00	-- Of an output exceeding 1 000 kW but not exceeding 10 000 kW	30	18
8410 13 00	-- Of a power exceeding 10 000 kW	30	18
8410 90 00	- Parts, including regulators	15	18
8411	Turbo-jets, turbo-propellers and other gas turbines:		
	- Turbo-jets:		
8411 11 00	-- Of a thrust not exceeding 25 kN	30	18
8411 12 00	-- Of a thrust exceeding 25 kN	30	18
	- Turbo-propellers:		
8411 21 00	-- Of a power not exceeding 1 100 kW	30	18
8411 22 00	-- Of an output exceeding 1 100 kW	30	18
	- Other gas turbines:		
8411 81 00	-- Of an output not exceeding 5 000 kW	30	18
8411 82 00	-- Of an output exceeding 5 000 kW	30	18
	- Parts:		
8411 91 00	-- Of turbo-jets or turbo-propellers	15	18
8411 99 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8412	Other engines and motors:		
8412 10 00	- Reaction engines other than turbo-jets	30	18
	- Hydraulic power engines and motors:		
8412 21 00	- - Linear acting (cylinders)	30	18
8412 29 00	- - Other	30	18
	- Pneumatic power engines and motors:		
8412 31 00	- - Linear acting (cylinders)	30	18
8412 39 00	- - Other	30	18
	- Other:		
8412 80 10	- - - Windmills for water pumps	30	18
8412 80 90	- - - Other	30	18
8412 90 00	- Parts	15	18
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:		
	- Pumps fitted or designed to be fitted with a measuring device:		
8413 11 00	- - Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	30	18
8413 19 00	- - Other	30	18
8413 20 00	- Hand pumps, other than those of subheading 8413 11 or 8413 19	30	18
8413 30 00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	30	18
8413 40 00	- Concrete pumps	0	18
	- Other reciprocating positive displacement pumps:		
8413 50 10	- - - Of a kind used in industry or for irrigation	30	18
8413 50 90	- - - Other	30	18
8413 60 00	- Other rotary positive displacement pumps	30	18
8413 70 00	- Other centrifugal pumps	30	18
	- Other pumps; liquid elevators:		
8413 81 00	- - Pumps	30	18
8413 82 00	- - Liquid elevators	30	18
	- Parts:		
8413 91 00	- - Of pumps	15	18
8413 92 00	- - Of liquid elevators	15	18
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:		
8414 10 00	- Vacuum pumps	30	18
8414 20 00	- Hand- or foot-operated air pumps	30	18
8414 30 00	- Compressors of a kind used in refrigerating equipment	30	18
8414 40 00	- Air compressors mounted on a wheeled chassis for towing	30	18
	- Fans:		
8414 51 00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	30	18
8414 59 00	- - Other	30	18
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	30	18
8414 80 00	- Other	30	18
8414 90 00	- Parts	15	18
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:		
8415 10 00	- Window or wall types, self-contained	30	18
8415 20 00	- Of a kind used for persons, in motor vehicles	30	18
	- Other:		
8415 81 00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	30	18
8415 82 00	- - Other, incorporating a refrigerating unit	30	18
8415 83 00	- - Not incorporating a refrigerating unit	30	18
8415 90 00	- Parts	15	18
8416	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:		
8416 10 00	- Furnace burners for liquid fuel	0	18
8416 20 00	- Other furnace burners, including combination burners	0	18
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	18
8416 90 00	- Parts	15	18
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:		
8417 10 00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0	18
8417 20 00	- Bakery ovens, including biscuit ovens	0	18
8417 80 00	- Other	0	18
8417 90 00	- Parts	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:		
8418 10 00	- Combined refrigerator-freezers, fitted with separate external doors	30	18
	- Refrigerators, household type:		
8418 21 00	-- Compression-type	30	18
8418 22 00	-- Absorption-type, electrical	30	18
8418 29 00	-- Other	30	18
8418 30 00	- Freezers of the chest type, not exceeding 800 litres capacity	30	18
8418 40 00	- Freezers of the upright type, not exceeding 900 litres capacity	30	18
8418 50 00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	30	18
	- Other refrigerating or freezing equipment, heat pumps:		
8418 61 00	-- Compression type units whose condensers are heat exchangers	0	18
	-- Other:		
8418 69 10	--- Refrigerating installations used in cold storage plants and for manufacturing, agricultural or veterinary operations	0	18
8418 69 90	--- Other	30	18
	- Parts:		
8418 91 00	-- Furniture designed to receive refrigerating or freezing equipment	15	18
8418 99 00	-- Other	15	18
8419	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:		
	- Instantaneous or storage water heaters, non-electric:		
8419 11 00	-- Instantaneous gas water heaters	30	18
	-- Other:		
8419 19 10	--- Solar, of the household type	30	18
8419 19 90	--- Other	30	18
8419 20 00	- Medical, surgical or laboratory sterilizers	30	18
	- Dryers:		
	-- For agricultural products:		
8419 31 10	--- Solar, of the household type	0	18
8419 31 90	--- Other	0	18
	-- For wood, paper pulp, paper or paperboard:		
8419 32 10	--- Solar, of the household type	0	18
8419 32 90	--- Other	0	18
	-- Other:		
8419 39 10	--- Solar, of the household type	0	18
8419 39 90	--- Other	0	18
	- Distilling or rectifying plant:		
8419 40 10	--- Solar, of the household type	0	18
8419 40 90	--- Other	0	18
	- Heat exchange units:		
8419 50 10	--- Solar, of the household type	0	18
8419 50 90	--- Other	0	18
	- Machinery for liquefying air or other gases:		
8419 60 10	--- Solar, of the household type	0	18
8419 60 90	--- Other	0	18
	- Other machinery, plant or laboratory equipment:		
	-- For making hot drinks or for cooking or heating food:		
8419 81 10	--- Solar, of the household type	30	18
8419 81 90	--- Other	30	18
	-- Other:		
8419 89 10	--- Solar, of the household type	30	18
8419 89 90	--- Other	30	18
8419 90 00	- Parts	15	18
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:		
8420 10 00	- Calendering or other rolling machines	0	18
	- Parts:		
8420 91 00	-- Cylinders	15	18
8420 99 00	-- Other	15	18
8421	Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases:		
	- Centrifuges, including centrifugal driers:		
8421 11 00	-- Cream separators	30	18
	-- Clothes-driers:		
8421 12 10	--- Of the household type	30	18
8421 12 90	--- Other	30	18
8421 19 00	-- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Filtering or purifying machinery and apparatus for liquids:		
	- - For filtering or purifying water:		
8421 21 10	- - - Of the household type	30	18
8421 21 90	- - - Other	30	18
8421 22 00	- - For filtering or purifying beverages other than water	30	18
8421 23 00	- - Oil- or petrol-filters for internal combustion engines	30	18
8421 29 00	- - Other	30	18
	- Filtering or purifying machinery and apparatus for gases:		
8421 31 00	- - Intake air filters for internal combustion engines	30	18
	- - Other:		
8421 39 10	- - - Industrial or agro-veterinary dust extractors	30	18
8421 39 20	- - - Of the household type	30	18
8419 39 90	- - - Other	30	18
	- Parts:		
8421 91 00	- - Of centrifuges, including centrifugal driers	15	18
8421 99 00	- - Other	15	18
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:		
	- Dish washing machines:		
8422 11 00	- - Of the household type	30	18
8422 19 00	- - Other	30	18
8422 20 00	- Machinery for cleaning or drying bottles or other containers	0	18
8422 30 00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0	18
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0	18
8422 90 00	- Parts	15	18
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:		
	- Personal weighing machines, including baby scales; household scales:		
8423 10 10	- - - Baby scales	30	18
8423 10 90	- - - Other	30	18
8423 20 00	- Scales for continuous weighing of goods on conveyors	0	18
8423 30 00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	18
	- Other weighing machinery:		
8423 81 00	- - Having a maximum weighing capacity not exceeding 30 kg	30	18
8423 82 00	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	30	18
8423 89 00	- - Other	30	18
8423 90 00	- Weighing machine weights of all kinds; parts of weighing machinery	30	18
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:		
8424 10 00	- Fire extinguishers, whether or not charged	30	18
8424 20 00	- Spray guns and similar appliances	30	18
8424 30 00	- Steam or sand blasting machines and similar jet projecting machines	30	18
	- Other apparatus:		
8424 81 00	- - Agricultural or horticultural	0	18
8424 89 00	- - Other	30	18
8424 90 00	- Parts	15	18
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:		
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425 11 00	- - Powered by electric motor	30	18
8425 19 00	- - Other	30	18
8425 20 00	- Pit-head winding gear; winches specially designed for use underground	0	18
	- Other winches; capstans:		
8425 31 00	- - Powered by electric motor	30	18
8425 39 00	- - Other	30	18
	- Jacks; hoists of a kind used for raising vehicles:		
8425 41 00	- - Built-in jacking systems of a type used in garages	30	18
8425 42 00	- - Other jacks and hoists, hydraulic	30	18
8425 49 00	- - Other	30	18
8426	Ships' derricks; cranes, including cable cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane:		
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426 11 00	- - Overhead travelling cranes on fixed support	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8426 12 00	- - Mobile lifting frames on tyres and straddle carriers	5	18
8426 19 00	- - Other	5	18
8426 20 00	- Tower cranes	5	18
8426 30 00	- Portal or pedestal jib cranes	5	18
	- Other machinery, self-propelled:		
8426 41 00	- - On tyres	5	18
8426 49 00	- - Other	5	18
	- Other machinery:		
8426 91 00	- - Designed for mounting on road vehicles	5	18
8426 99 00	- - Other	5	18
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:		
8427 10 00	- Self-propelled trucks powered by an electric motor	5	18
8427 20 00	- Other self-propelled trucks	5	18
8427 90 00	- Other trucks	5	18
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):		
8428 10 00	- Lifts and skip hoists	30	18
8428 20 00	- Pneumatic elevators and conveyors	0	18
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428 31 00	- - Specially designed for underground use	0	18
8428 32 00	- - Other, bucket type	0	18
8428 33 00	- - Other, belt type	0	18
8428 39 00	- - Other	0	18
8428 40 00	- Escalators and moving walkways	30	18
8428 50 00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	18
8428 60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	30	18
8428 90 00	- Other machinery and apparatus	30	18
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Bulldozers and angledozers:		
8429 11 00	- - Track laying	5	18
8429 19 00	- - Other	5	18
8429 20 00	- Graders and levellers	5	18
8429 30 00	- Scrapers	5	18
8429 40 00	- Tamping machines and road rollers	5	18
	- Mechanical shovels, excavators and shovel loaders:		
8429 51 00	- - Front-end shovel loaders	5	18
8429 52 00	- - Machinery with a 360° revolving superstructure	5	18
8429 59 00	- - Other	5	18
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:		
8430 10 00	- Pile-drivers and pile-extractors	5	18
8430 20 00	- Snow-ploughs and snow-blowers	5	18
	- Coal or rock cutters and tunnelling machinery:		
8430 31 00	- - Self-propelled	5	18
8430 39 00	- - Other	5	18
	- Other boring or sinking machinery:		
8430 41 00	- - Self-propelled	5	18
8430 49 00	- - Other	5	18
8430 50 00	- Other machinery, self-propelled	5	18
	- Other machinery, not self-propelled:		
8430 61 00	- - Tamping or compacting machinery	5	18
8430 62 00	- - Scrapers	5	18
8430 69 00	- - Other	5	18
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430:		
8431 10 00	- Of machinery of heading 8425	15	18
8431 20 00	- Of machinery of heading 8427	15	18
	- Of machinery of heading 8428:		
8431 31 00	- - Of lifts, skip hoists or escalators	15	18
8431 39 00	- - Other	15	18
	- Of machinery of heading 8426, 8429 or 8430:		
8431 41 00	- - Buckets, shovels, grabs and grips	15	18
8431 42 00	- - Bulldozer or angledozer blades	15	18
8431 43 00	- - Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	15	18
	- - Other:		
8431 49 10	- - - Of towed scrapers	15	18
8431 49 90	- - - Other	15	18
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:		

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8432 10 00	- Ploughs	0	18
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432 21 00	- - Disc harrows	0	18
8432 29 00	- - Other	0	18
8432 30 00	- Seeders, planters and transplanters	0	18
8432 40 00	- Manure spreaders and fertilizer distributors	0	18
8432 80 00	- Other machinery	0	18
8432 90 00	- Parts	15	18
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437:		
	- Mowers for lawns, parks or sportsgrounds:		
8433 11 00	- - Powered, with the cutting device rotating in a horizontal plane	30	18
8433 19 00	- - Other	5	18
8433 20 00	- Other mowers, including cutter bars for tractor mounting	5	18
8433 30 00	- Other haymaking machinery	5	18
8433 40 00	- Straw or fodder balers, including pick-up balers	5	18
	- Other harvesting machinery; threshing machinery:		
8433 51 00	- - Combine harvester-threshers	5	18
8433 52 00	- - Other threshing machinery	5	18
8433 53 00	- - Root or tuber harvesting machines	5	18
8433 59 00	- - Other	5	18
8433 60 00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5	18
8433 90 00	- Parts	15	18
8434	Milking machines and dairy machinery:		
8434 10 00	- Milking machines	0	18
8434 20 00	- Dairy machinery	0	18
8434 90 00	- Parts	15	18
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:		
8435 10 00	- Machinery	0	18
8435 90 00	- Parts	15	18
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:		
8436 10 00	- Machinery for preparing animal feeding stuffs	0	18
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436 21 00	- - Poultry incubators and brooders	0	18
8436 29 00	- - Other	0	18
8436 80 00	- Other machinery and apparatus	0	18
	- Parts:		
8436 91 00	- - Of poultry-keeping machinery or poultry incubators and brooders	15	18
8436 99 00	- - Other	15	18
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:		
8437 10 00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0	18
8437 80 00	- Other machinery and apparatus	0	18
8437 90 00	- Parts	15	18
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
8438 10 00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	18
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0	18
8438 30 00	- Machinery for sugar manufacture	0	18
8438 40 00	- Brewery machinery	0	18
8438 50 00	- Machinery for the preparation of meat or poultry	0	18
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	0	18
8438 80 00	- Other machinery and apparatus	0	18
8438 90 00	- Parts	15	18
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:		
8439 10 00	- Machinery for making pulp of fibrous cellulosic material	0	18
8439 20 00	- Machinery for making paper or paperboard	0	18
8439 30 00	- Machinery for finishing paper or paperboard	0	18
	- Parts:		
8439 91 00	- - Of machinery for making pulp of fibrous cellulosic material	15	18
8439 99 00	- - Other	15	18
8440	Book-binding machinery, including book-sewing machines:		
8440 10 00	- Machinery	0	18
8440 90 00	- Parts	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:		
8441 10 00	- Cutting machines	0	18
8441 20 00	- Machines for making bags, sacks or envelopes	0	18
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0	18
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	0	18
8441 80 00	- Other machinery and apparatus	0	18
8441 90 00	- Parts	15	18
8442	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442 10 00	- Phototype-setting and composing machines	0	18
8442 20 00	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	0	18
8442 30 00	- Other machinery, apparatus and equipment	0	18
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	15	18
8442 50 00	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	30	18
8443	Printing machinery, including ink-jet printing machines, other than those of heading No. 8471; machines for uses ancillary to printing:		
	- Offset printing machinery:		
8443 11 00	-- Reel fed	0	18
8443 12 00	-- Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)	0	18
8443 19 00	-- Other	0	18
	- Letterpress printing machinery, excluding flexographic printing:		
8443 21 00	-- Reel fed	0	18
8443 29 00	-- Other	0	18
8443 30 00	- Flexographic printing machinery	0	18
8443 40 00	- Gravure printing machinery	0	18
	- Other printing machinery:		
8443 51 00	-- Ink-jet printing machines	0	18
8443 59 00	-- Other	0	18
8443 60 00	- Machines for uses ancillary to printing	0	18
8443 90 00	- Parts	15	18
8444 00 00	Machines for extruding, drawing, texturing or cutting man-made textile materials	0	18
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447:		
	- Machines for preparing textile fibres:		
8445 11 00	-- Carding machines	0	18
8445 12 00	-- Combing machines	0	18
8445 13 00	-- Drawing or roving machines	0	18
8445 19 00	-- Other	0	18
8445 20 00	- Textile spinning machines	0	18
8445 30 00	- Textile doubling or twisting machines	0	18
8445 40 00	- Textile winding (including weft-winding) or reeling machines	0	18
8445 90 00	- Other	0	18
8446	Weaving machines (looms):		
8446 10 00	- For weaving fabrics of a width not exceeding 30 cm	0	18
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446 21 00	-- Power looms	0	18
8446 29 00	-- Other	0	18
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	18
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting:		
	- Circular knitting machines:		
8447 11 00	-- With cylinder diameter not exceeding 165 mm	0	18
8447 12 00	-- With cylinder diameter exceeding 165 mm	0	18
8447 20 00	- Flat knitting machines; stitch-bonding machines	0	18
8447 90 00	- Other	0	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):		
	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447:		
8448 11 00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0	18
8448 19 00	-- Other	0	18
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	15	18
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:		
8448 31 00	-- Card clothing	15	18
8448 32 00	-- Of machines for preparing textile fibres, other than card clothing	15	18
8448 33 00	-- Spindles, spindle flyers, spinning rings and ring travellers	15	18
8448 39 00	-- Other	15	18
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448 41 00	-- Shuttles	15	18
8448 42 00	-- Reeds for looms, healds and heald-frames	15	18
8448 49 00	-- Other	15	18
	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery:		
8448 51 00	-- Sinkers, needles and other articles used in forming stitches	15	18
8448 59 00	-- Other	15	18
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	30	18
8450	Household or laundry-type washing machines, including machines which both wash and dry:		
	- Machines, each of a dry linen capacity not exceeding 10 kg:		
8450 11 00	-- Fully-automatic machines	30	18
8450 12 00	-- Other machines, with built-in centrifugal drier	30	18
8450 19 00	-- Other	30	18
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	5	18
8450 90 00	- Parts	15	18
8451	Machinery (other than machines of heading No. 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:		
8451 10 00	- Dry-cleaning machines	5	18
	- Drying machines:		
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	15	18
8451 29 00	-- Other	5	18
8451 30 00	- Ironing machines and presses (including fusing presses)	15	18
8451 40 00	- Washing, bleaching or dyeing machines	5	18
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5	18
	- Other machinery:		
8451 80 10	--- Of the household type	15	18
8451 80 90	--- Other	5	18
8451 90 00	- Parts	15	18
8452	Sewing machines, other than book-sewing machines of heading No. 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
8452 10 00	- Sewing machines of the household type	30	18
	- Other sewing machines:		
8452 21 00	-- Automatic units	5	18
8452 29 00	-- Other	5	18
8452 30 00	- Sewing machine needles	30	18
8452 40 00	- Furniture, bases and covers for sewing machines and parts thereof	30	18
8452 90 00	- Other parts of sewing machines	15	18
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:		
8453 10 00	- Machinery for preparing, tanning or working hides, skins or leather	0	18
8453 20 00	- Machinery for making or repairing footwear	0	18
8453 80 00	- Other machinery and apparatus	0	18
8453 90 00	- Parts	15	18
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:		
8454 10 00	- Converters	0	18
8454 20 00	- Ingot moulds and ladles	0	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8454 30 00	- Casting machines	0	18
8454 90 00	- Parts	15	18
8455	Metal-rolling mills and rolls therefor:		
8455 10 00	- Tube mills	0	18
	- Other rolling mills:		
8455 21 00	-- Hot or combination hot and cold	0	18
8455 22 00	-- Cold	0	18
8455 30 00	- Rolls for rolling mills	30	18
8455 90 00	- Other parts	15	18
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:		
8456 10 00	- Operated by laser or other light or photon beam processes	5	18
8456 20 00	- Operated by ultrasonic processes	5	18
8456 30 00	- Operated by electro-discharge processes	5	18
	- Other:		
8456 91 00	-- For dry-etching patterns on semiconductor materials	5	18
8456 99 00	-- Other	5	18
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:		
8457 10 00	- Machining centres	0	18
8457 20 00	- Unit construction machines (single station)	0	18
8457 30 00	- Multi-station transfer machines	0	18
8458	Lathes (including turning centres) for removing metal:		
	- Horizontal lathes:		
8458 11 00	-- Numerically controlled	0	18
8458 19 00	-- Other	0	18
	- Other lathes:		
8458 91 00	-- Numerically controlled	0	18
8458 99 00	-- Other	0	18
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458:		
8459 10 00	- Way-type unit head machines	0	18
	- Other drilling machines:		
8459 21 00	-- Numerically controlled	0	18
8459 29 00	-- Other	0	18
	- Other boring-milling machines:		
8459 31 00	-- Numerically controlled	0	18
8459 39 00	-- Other	0	18
8459 40 00	- Other boring machines	0	18
	- Milling machines, knee-type:		
8459 51 00	-- Numerically controlled	0	18
8459 59 00	-- Other	0	18
	- Other milling machines:		
8459 61 00	-- Numerically controlled	0	18
8459 69 00	-- Other	0	18
8459 70 00	- Other threading or tapping machines	0	18
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461:		
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460 11 00	-- Numerically controlled	0	18
8460 19 00	-- Other	0	18
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460 21 00	-- Numerically controlled	0	18
8460 29 00	-- Other	0	18
	- Sharpening (tool or cutter grinding) machines:		
8460 31 00	-- Numerically controlled	0	18
8460 39 00	-- Other	0	18
8460 40 00	- Honing or lapping machines	0	18
8460 90 00	- Other	0	18
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, cermets, not elsewhere specified or included:		
8461 10 00	- Planing machines	0	18
8461 20 00	- Shaping or slotting machines	0	18
8461 30 00	- Broaching machines	0	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8461 40 00	- Gear cutting, gear grinding or gear finishing machines	0	18
8461 50 00	- Sawing or cutting-off machines	0	18
8461 90 00	- Other	0	18
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:		
8462 10 00	- Forging or die-stamping machines (including presses) and hammers	0	18
	- Bending, folding, straightening or flattening machines (including presses):		
8462 21 00	-- Numerically controlled	0	18
8462 29 00	-- Other	0	18
	- Shearing machines (including presses), other than combined punching and shearing machines:		
8462 31 00	-- Numerically controlled	0	18
8462 39 00	-- Other	0	18
	- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462 41 00	-- Numerically controlled	0	18
8462 49 00	-- Other	0	18
	- Other:		
8462 91 00	-- Hydraulic presses	0	18
8462 99 00	-- Other	0	18
8463	Other machine-tools for working metal or cermets, without removing material:		
8463 10 00	- Draw-benches for bars, tubes, profiles, wire or the like	0	18
8463 20 00	- Thread rolling machines	0	18
8463 30 00	- Machines for working wire	0	18
8463 90 00	- Other	0	18
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:		
8464 10 00	- Sawing machines	0	18
8464 20 00	- Grinding or polishing machines	0	18
8464 90 00	- Other	0	18
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:		
8465 10 00	- Machines which can carry out different types of machining operations without tool change between such operations	0	18
	- Other:		
8465 91 00	-- Sawing machines	0	18
8465 92 00	-- Planing, milling or moulding (by cutting) machines	0	18
8465 93 00	-- Grinding, sanding or polishing machines	0	18
8465 94 00	-- Bending or assembling machines	0	18
8465 95 00	-- Drilling or morticing machines	0	18
8465 96 00	-- Splitting, slicing or paring machines	0	18
8465 99 00	-- Other	0	18
8466	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:		
8466 10 00	- Tool holders and self-opening dieheads	15	18
8466 20 00	- Work holders	15	18
8466 30 00	- Dividing heads and other special attachments for machine-tools	15	18
	- Other:		
8466 91 00	-- For machines of heading 8464	15	18
8466 92 00	-- For machines of heading 8465	15	18
8466 93 00	-- For machines of headings 8456 to 8461	15	18
8466 94 00	-- For machines of heading 8462 or 8463	15	18
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor:		
	- Pneumatic:		
8467 11 00	-- Rotary type (including combined rotary-percussion)	30	18
8467 19 00	-- Other	30	18
	- Other tools:		
8467 81 00	-- Chain saws	30	18
8467 89 00	-- Other	30	18
	- Parts:		
8467 91 00	-- Of chain saws	15	18
8467 92 00	-- Of pneumatic tools	15	18
8467 99 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 8515; gas-operated surface tempering machines and appliances:		
8468 10 00	- Hand-held blow pipes	30	18
8468 20 00	- Other gas-operated machinery and apparatus	30	18
8468 80 00	- Other machinery and apparatus	30	18
8468 90 00	- Parts	15	18
8469	Typewriters other than printers of heading 8471; word-processing machines:		
	- Automatic typewriters and word-processing machines:		
8469 11 00	- - Word-processing machines	30	18
8469 12 00	- - Automatic typewriters	30	18
8469 20 00	- Other typewriters, electric	30	18
8469 30 00	- Other typewriters, non-electric	30	18
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers:		
8470 10 00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	30	18
	- Other electronic calculating machines:		
8470 21 00	- - Incorporating a printing device	30	18
8470 29 00	- - Other	30	18
8470 30 00	- Other calculating machines	30	18
8470 40 00	- Accounting machines	30	18
8470 50 00	- Cash registers	30	18
8470 90 00	- Other	30	18
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:		
8471 10 00	- Analogue or hybrid automatic data processing machines	0	18
8471 30 00	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	18
	- Other digital automatic data processing machines:		
8471 41 00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	18
8471 49 00	- - Other, presented in the form of systems	0	18
8471 50 00	- Digital processing units other than those of subheadings Nos. 8471 41 and 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0	18
8471 60 00	- Input or output units, whether or not containing storage units in the same housing	0	18
8471 70 00	- Storage units	0	18
8471 80 00	- Other units of automatic data processing machines	0	18
8471 90 00	- Other	0	18
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):		
8472 10 00	- Duplicating machines	30	18
8472 20 00	- Addressing machines and address plate embossing machines	30	18
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	30	18
	- Other:		
8472 90 10	- - - Stapling machines	30	18
8472 90 90	- - - Other	30	18
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472:		
8473 10 00	- Parts and accessories of the machines of heading 8469	15	18
	- Parts and accessories of the machines of heading 8470:		
8473 21 00	- - Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29	15	18
8473 29 00	- - Other	15	18
8473 30 00	- Parts and accessories of the machines of heading 8471	15	18
8473 40 00	- Parts and accessories of the machines of heading 8472	15	18
8473 50 00	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	15	18
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:		

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8474 10 00	- Sorting, screening, separating or washing machines	0	18
8474 20 00	- Crushing or grinding machines	0	18
	- Mixing or kneading machines:		
8474 31 00	- - Concrete or mortar mixers	0	18
8474 32 00	- - Machines for mixing mineral substances with bitumen	0	18
8474 39 00	- - Other	0	18
8474 80 00	- Other machinery and apparatus	0	18
8474 90 00	- Parts	15	18
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:		
8475 10 00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	18
	- Machines for manufacturing or hot working glass or glassware:		
8475 21 00	- - Machines for making optical fibres and preforms thereof	0	18
8475 29 00	- - Other	0	18
8475 90 00	- Parts	15	18
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:		
	- Automatic beverage-vending machines:		
8476 21 00	- - Incorporating heating or refrigerating devices	30	18
8476 29 00	- - Other	30	18
	- Other machines:		
8476 81 00	- - Incorporating heating or refrigerating devices	30	18
8476 89 00	- - Other	30	18
8476 90 00	- Parts	15	18
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:		
8477 10 00	- Injection-moulding machines	0	18
8477 20 00	- Extruders	0	18
8477 30 00	- Blow moulding machines	0	18
8477 40 00	- Vacuum moulding machines and other thermoforming machines	0	18
	- Other machinery for moulding or otherwise forming:		
8477 51 00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0	18
8477 59 00	- - Other	0	18
8477 80 00	- Other machinery and apparatus	0	18
8477 90 00	- Parts	15	18
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:		
8478 10 00	- Machinery	0	18
8478 90 00	- Parts	15	18
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:		
8479 10 00	- Machinery for public works, building or the like	0	18
	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
8479 20 10	- - - For vegetable oil extraction	0	18
8479 20 90	- - - Other	0	18
8479 30 00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0	18
8479 40 00	- Rope- or cable-making machines	0	18
8479 50 00	- Industrial robots, not elsewhere specified or included	0	18
8479 60 00	- Evaporative air coolers	30	18
	- Other machines and mechanical appliances:		
8479 81 00	- - For treating metal, including electric wire coil-winders	0	18
8479 82 00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	0	18
8479 89 00	- - Other	0	18
	- Parts:		
8479 90 10	- - - Of machines and mechanical appliances for public works, building and for the oil and grease industries	15	18
8479 90 90	- - - Other	15	18
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:		
8480 10 00	- Moulding boxes for metal foundry	5	18
8480 20 00	- Mould bases	5	18
8480 30 00	- Moulding patterns	5	18
	- Moulds for metal or metal carbides:		
8480 41 00	- - Injection or compression types	5	18
8480 49 00	- - Other	5	18
8480 50 00	- Moulds for glass	5	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8480 60 00	- Moulds for mineral materials	5	18
8480 71 00	- Moulds for rubber or plastics:		
	- - Injection or compression types	5	18
8480 79 00	- - Other	5	18
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:		
8481 10 00	- Pressure-reducing valves	30	18
8481 20 00	- Valves for oleohydraulic or pneumatic transmissions	30	18
8481 30 00	- Check (nonreturn) valves	30	18
8481 40 00	- Safety or relief valves	30	18
8481 80 00	- Other appliances	30	18
8481 90 00	- Parts	15	18
8482	Ball or roller bearings:		
8482 10 00	- Ball bearings	30	18
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	30	18
8482 30 00	- Spherical roller bearings	30	18
8482 40 00	- Needle roller bearings	30	18
8482 50 00	- Other cylindrical roller bearings	30	18
8482 80 00	- Other, including combined ball/roller bearings	30	18
	- Parts:		
8482 91 00	- - Balls, needles and rollers	15	18
8482 99 00	- - Other	15	18
8483	Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):		
8483 10 00	- Transmission shafts (including cam shafts and crank shafts) and cranks	30	18
8483 20 00	- Bearing housings, incorporating ball or roller bearings	30	18
8483 30 00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	30	18
8483 40 00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	30	18
8483 50 00	- Flywheels and pulleys, including pulley blocks	30	18
8483 60 00	- Clutches and shaft couplings (including universal joints)	30	18
8483 90 00	- Parts	15	18
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals:		
8484 10 00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	30	18
8484 20 00	- Mechanical seals	30	18
8484 90 00	- Other	30	18
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:		
8485 10 00	- Ships' or boats' propellers and blades therefor	15	18
8485 90 00	- Other	15	18

CHAPTER 85
ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS
AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads and other electrically warmed articles worn on or about the person;
 - b) articles of glass of heading 7011; or
 - c) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542.
However, metal tank mercury arc rectifiers remain classified in heading 8504.
3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - a) vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - b) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal clothes-driers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).
4. For the purposes of heading 8534 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).
The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.
Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.
5. For the purposes of headings 8541 and 8542:
 - A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - B) "Electronic integrated circuits and microassemblies" are:
 - a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - c) microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings when presented with the apparatus for which they are intended.
This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.
7. For the purposes of heading 8548, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

SUBHEADING NOTES

1. Subheadings 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
2. For the purposes of subheading 8542 10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8501	Electric motors and generators (excluding generating sets):		
8501 10 00	- Motors of an output not exceeding 37.5 W	30	18
8501 20 00	- Universal AC/DC motors of an output exceeding 37.5 W	30	18
	- Other DC motors; DC generators:		
	- - Of an output not exceeding 750 W:		
8501 31 10	- - - Photovoltaic generators	30	18
8501 31 90	- - - Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	-- Of an output exceeding 750 W but not exceeding 75 kW:		
8501 32 10	--- Photovoltaic generators	30	18
8501 32 90	--- Other	30	18
	-- Of a power exceeding 75 kW but not exceeding 375 kW:		
8501 33 10	--- Photovoltaic generators	30	18
8501 33 90	--- Other	30	18
	-- Of an output exceeding 375 kW:		
8501 34 10	--- Photovoltaic generators	30	18
8501 34 90	--- Other	30	18
8501 40 00	- Other AC motors, single-phase	30	18
	- Other AC motors, multi-phase:		
8501 51 00	-- Of an output not exceeding 750 W	30	18
8501 52 00	-- Of an output exceeding 750 W but not exceeding 75 kW	30	18
8501 53 00	-- Of an output exceeding 75 kW	30	18
	- AC generators (alternators):		
8501 61 00	-- Of an output not exceeding 75 kVA	30	18
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	30	18
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	30	18
8501 64 00	-- Of an output exceeding 750 kVA	30	18
8502	Electric generating sets and rotary converters:		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502 11 00	-- Having a power handling capacity not exceeding 75 kVA	30	18
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	30	18
8502 13 00	-- Of an output exceeding 375 kVA	30	18
8502 20 00	- Generating sets with spark-ignition internal combustion piston engines	30	18
	- Other generating sets:		
8502 31 00	-- Wind-powered	30	18
8502 39 00	-- Other	30	18
8502 40 00	- Electric rotary converters	30	18
8503 00	Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502:		
8503 00 10	--- For generating sets	15	18
8503 00 90	--- Other	15	18
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:		
8504 10 00	- Ballasts for discharge lamps or tubes	30	18
	- Liquid dielectric transformers:		
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	30	18
8504 22 00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	30	18
8504 23 00	-- Having a power handling capacity exceeding 10 000 kVA	30	18
	- Other transformers:		
8504 31 00	-- Having a power handling capacity not exceeding 1 kVA	30	18
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	30	18
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	30	18
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	30	18
8504 40 00	- Static converters	30	18
8504 50 00	- Other inductors	30	18
8504 90 00	- Parts	15	18
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:		
	- Permanent magnets and articles intended to become permanent magnets after magnetization:		
8505 11 00	-- Of metal	30	18
8505 19 00	-- Other	30	18
8505 20 00	- Electro-magnetic couplings, clutches and brakes	30	18
8505 30 00	- Electro-magnetic lifting heads	30	18
8505 90 00	- Other, including parts	30	18
8506	Primary cells and primary batteries:		
8506 10 00	- Manganese dioxide	30	18
8506 30 00	- Mercuric oxide	30	18
8506 40 00	- Silver oxide	30	18
8506 50 00	- Lithium	30	18
8506 60 00	- Air-zinc	30	18
8506 80 00	- Other	30	18
8506 90 00	- Parts	15	18
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square):		
8507 10 00	- Lead-acid, of a kind used for starting piston engines	30	18
8507 20 00	- Other lead-acid accumulators	30	18
8507 30 00	- Nickel-cadmium	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8507 40 00	- Nickel-iron	30	18
8507 80 00	- Other accumulators	30	18
8507 90 00	- Parts	15	18
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor:		
8508 10 00	- Drills of all kinds	30	18
8508 20 00	- Saws	30	18
8508 80 00	- Other tools	30	18
8508 90 00	- Parts	15	18
8509	Electro-mechanical domestic appliances, with self-contained electric motor:		
8509 10 00	- Vacuum cleaners	30	18
8509 20 00	- Floor polishers	30	18
8509 30 00	- Kitchen waste disposers	30	18
8509 40 00	- Food grinders and mixers; fruit or vegetable juice extractors	30	18
8509 80 00	- Other appliances	30	18
8509 90 00	- Parts	15	18
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:		
8510 10 00	- Shavers	30	18
8510 20 00	- Hair clippers	30	18
8510 30 00	- Hair-removing appliances	30	18
8510 90 00	- Parts	15	18
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:		
8511 10 00	- Sparking plugs	30	18
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	30	18
8511 30 00	- Distributors; ignition coils	30	18
8511 40 00	- Starter motors and dual purpose starter-generators	30	18
8511 50 00	- Other generators	30	18
8511 80 00	- Other equipment	30	18
8511 90 00	- Parts	15	18
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:		
8512 10 00	- Lighting or visual signalling equipment of a kind used on bicycles	30	18
8512 20 00	- Other lighting or visual signalling equipment	30	18
8512 30 00	- Sound signalling equipment	30	18
8512 40 00	- Windscreen wipers, defrosters and demisters	30	18
8512 90 00	- Parts	15	18
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:		
	- Lamps:		
8513 10 10	- - - Miners' safety lamps	30	18
8513 10 90	- - - Other	30	18
8513 90 00	- Parts	15	18
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:		
8514 10 00	- Resistance heated furnaces and ovens	30	18
8514 20 00	- Furnaces and ovens functioning by induction or dielectric loss	30	18
8514 30 00	- Other furnaces and ovens	30	18
8514 40 00	- Other induction or dielectric heating equipment	30	18
8514 90 00	- Parts	15	18
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:		
	- Brazing or soldering machines and apparatus:		
8515 11 00	- - Soldering irons and guns	30	18
8515 19 00	- - Other	30	18
	- Machines and apparatus for resistance welding of metal:		
8515 21 00	- - Fully or partly automatic	30	18
8515 29 00	- - Other	30	18
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515 31 00	- - Fully or partly automatic	30	18
8515 39 00	- - Other	30	18
8515 80 00	- Other machinery and apparatus	30	18
8515 90 00	- Parts	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:		
8516 10 00	- Electric instantaneous or storage water heaters and immersion heaters	30	18
8516 21 00	- Electric space heating apparatus and electric soil heating apparatus:		
8516 29 00	- - Storage heating radiators	30	18
	- - Other	30	18
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516 31 00	- - Hair driers	30	18
8516 32 00	- - Other hair-dressing apparatus	30	18
8516 33 00	- - Hand-drying apparatus	30	18
8516 40 00	- Electric smoothing irons	30	18
8516 50 00	- Microwave ovens	30	18
	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516 60 10	- - - Cookers	30	18
8516 60 20	- - - Cooking plates	30	18
8516 60 30	- - - Other	30	18
	- Other electro-thermic appliances:		
8516 71 00	- - Coffee or tea makers	30	18
8516 72 00	- - Toasters	30	18
8516 79 00	- - Other	30	18
8516 80 00	- Electric heating resistors	30	18
	- Parts:		
8516 90 10	- - - Parts of the apparatus of subheadings 8516 10 and in 8516 50 to 8516 80	15	18
8516 90 90	- - - Parts of the apparatus of subheadings 8516 21 to 8516 40	15	18
8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:		
	- Telephone sets; videophones:		
8517 11 00	- - Line telephone sets with cordless handsets	30	18
8517 19 00	- - Other	30	18
	- Facsimile machines and teleprinters:		
8517 21 00	- - Facsimile machines	30	18
8517 22 00	- - Teleprinters	30	18
8517 30 00	- Telephonic or telegraphic switching apparatus	30	18
8517 50 00	- Other apparatus, for carrier-current line systems or for digital line systems	30	18
8517 80 00	- Other apparatus	30	18
8517 90 00	- Parts	15	18
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:		
8518 10 00	- Microphones and stands therefor	30	18
	- Loudspeakers, whether or not mounted in their enclosures:		
8518 21 00	- - Single loudspeakers, mounted in their enclosures	30	18
8518 22 00	- - Multiple loudspeakers, mounted in the same enclosure	30	18
8518 29 00	- - Other	30	18
8518 30 00	- Headphones, earphones and combined microphone/speaker sets	30	18
8518 40 00	- Audio-frequency electric amplifiers	30	18
8518 50 00	- Electric sound amplifier sets	30	18
8518 90 00	- Parts	15	18
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:		
8519 10 00	- Coin- or disc-operated record-players	30	18
	- Other record-players:		
8519 21 00	- - Without loudspeaker	30	18
8519 29 00	- - Other	30	18
	- Turntables (record-decks):		
8519 31 00	- - With automatic record changing mechanism	30	18
8519 39 00	- - Other	30	18
8519 40 00	- Transcribing machines	30	18
	- Other sound reproducing apparatus:		
8519 92 00	- - Pocket-size cassette-players	30	18
8519 93 00	- - Other, cassette-type	30	18
8519 99 00	- - Other	30	18
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:		
8520 10 00	- Dictating machines not capable of operating without an external source of power	30	18
8520 20 00	- Telephone answering machines	30	18
	- Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520 32 00	- - Digital audio type	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8520 33 00	- - Other, cassette-type	30	18
8520 39 00	- - Other	30	18
8520 90 00	- Other	30	18
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner:		
8521 10 00	- Magnetic tape-type	30	18
8521 90 00	- Other	30	18
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:		
8522 10 00	- Pick-up cartridges	15	18
8522 90 00	- Other	15	18
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:		
	- Magnetic tapes:		
	- - Of a width not exceeding 4 mm:		
8523 11 10	- - - In cassettes	30	18
8523 11 90	- - - Other	30	18
	- - Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8523 12 10	- - - In cassettes	30	18
8523 12 90	- - - Other	30	18
	- - Of a width exceeding 6.5 mm:		
8523 13 10	- - - In cassettes	30	18
8523 13 90	- - - Other	30	18
	- Magnetic discs:		
8523 20 10	- - - Audio discs	30	18
8523 20 90	- - - Other	30	18
8523 30 00	- Cards incorporating a magnetic stripe	30	18
8523 90 00	- Other	30	18
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
8524 10 00	- Gramophone records	30	18
	- Discs for laser reading systems:		
	- - For reproducing phenomena other than sound or image:		
8524 31 10	- - - Language courses	30	18
8524 31 90	- - - Other (discs and diskettes)	30	18
	- - For reproducing sound only:		
8524 32 10	- - - Language courses	30	18
8524 32 90	- - - Other	30	18
8524 39 00	- - Other	30	18
8524 40 00	- Magnetic tapes for reproducing phenomena other than sound or image	30	18
	- Other magnetic tapes:		
	- - Of a width not exceeding 4 mm:		
8524 51 10	- - - Language courses	30	18
8524 51 90	- - - Other (magnetic tapes)	30	18
	- - Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8524 52 10	- - - Language courses	30	18
8524 52 90	- - - Other	30	18
	- - Of a width exceeding 6.5 mm:		
8524 53 10	- - - Language courses	30	18
8524 53 90	- - - Other	30	18
8524 60 00	- Cards incorporating a magnetic stripe	30	18
	- Other:		
8524 91 00	- - For reproducing phenomena other than sound or image	30	18
8524 99 00	- - Other	30	18
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders:		
8525 10 00	- Transmission apparatus	30	18
8525 20 00	- Transmission apparatus incorporating reception apparatus	30	18
8525 30 00	- Television cameras	30	18
8525 40 00	- Still image video cameras and other video camera recorders	30	18
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:		
8526 10 00	- Radar apparatus	30	18
	- Other:		
8526 91 00	- - Radio navigational aid apparatus	30	18
8526 92 00	- - Radio remote control apparatus	30	18
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:		

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8527 12 00	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy: -- Pocket-size radio-cassette players	30	18
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus -- Other:	30	18
8527 19 10	--- Portable apparatus obligatorily including an FM wavelength and additionally one or two short wavelengths and one medium wavelength only	30	18
8527 19 90	--- Other	30	18
8527 21 00	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: -- Combined with sound recording or reproducing apparatus	30	18
8527 29 00	-- Other	30	18
8527 31 00	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy: -- Combined with sound recording or reproducing apparatus	30	18
8527 32 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	30	18
8527 39 00	-- Other	30	18
8527 90 00	- Other apparatus	30	18
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors: - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528 12 00	-- Colour	30	18
8528 13 00	-- Black and white or other monochrome - Video monitors:	30	18
8528 21 00	-- Colour	30	18
8528 22 00	-- Black and white or other monochrome	30	18
8528 30 00	- Video projectors	30	18
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: - Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529 10 10	--- For television sets	15	18
8529 10 90	--- Other	15	18
8529 90	- Other:		
8529 90 10	--- For television sets	15	18
8529 90 90	--- Other	15	18
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):		
8530 10 00	- Equipment for railways or tramways	30	18
8530 80 00	- Other equipment	30	18
8530 90 00	- Parts	15	18
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530:		
8531 10 00	- Burglar or fire alarms and similar apparatus	30	18
8531 20 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	30	18
8531 80 00	- Other apparatus	30	18
8531 90 00	- Parts	15	18
8532	Electrical capacitors, fixed, variable or adjustable (pre-set): - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) - Other fixed capacitors:		
8532 10 00		30	18
8532 21 00	-- Tantalum	30	18
8532 22 00	-- Aluminium electrolytic	30	18
8532 23 00	-- Ceramic dielectric, single layer	30	18
8532 24 00	-- Ceramic dielectric, multilayer	30	18
8532 25 00	-- Dielectric of paper or plastics	30	18
8532 29 00	-- Other	30	18
8532 30 00	- Variable or adjustable (pre-set) capacitors	30	18
8532 90 00	- Parts	15	18
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:		
8533 10 00	- Fixed carbon resistors, composition or film types - Other fixed resistors:	30	18
8533 21 00	-- For a power handling capacity not exceeding 20 W	30	18
8533 29 00	-- Other	30	18
8533 31 00	- Wirewound variable resistors, including rheostats and potentiometers: -- For a power handling capacity not exceeding 20 W	30	18
8533 39 00	-- Other	30	18
8533 40 00	- Other variable resistors, including rheostats and potentiometers	30	18
8533 90 00	- Parts	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8534 00 00	Printed circuits	30	18
8435	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 volts:		
8535 10 00	- Fuses	30	18
	- Automatic circuit breakers:		
8535 21 00	-- For a voltage of less than 72.5 kV	30	18
8535 29 00	-- Other	30	18
8535 30 00	- Isolating switches and make-and-break switches	30	18
	- Lightning arresters, voltage limiters and surge suppressors:		
8535 40 10	--- Lightning arresters	30	18
8535 40 90	--- Other	30	18
	- Other:		
8535 90 10	--- Electric apparatus for making connections or switching	30	18
8535 90 90	--- Other	30	18
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts:		
8536 10 00	- Fuses	30	18
8536 20 00	- Automatic circuit breakers	30	18
8536 30 00	- Other apparatus for protecting electrical circuits	30	18
	- Relays:		
8536 41 00	-- For a voltage not exceeding 60 V	30	18
8536 49 00	-- Other	30	18
8536 50 00	- Other switches	30	18
	- Lamp-holders, plugs and sockets:		
8536 61 00	-- Lamp-holders	30	18
8536 69 00	-- Other	30	18
	- Other apparatus:		
8536 90 10	--- For making connections or switching	30	18
8536 90 90	--- Other	30	18
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517:		
8537 10 00	- For a voltage not exceeding 1 000 V	30	18
8537 20 00	- For a voltage exceeding 1 000 V	30	18
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537:		
8538 10 00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	15	18
8538 90 00	- Other	15	18
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:		
8539 10 00	- Sealed beam lamp units	30	18
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539 21 00	-- Tungsten halogen	30	18
8539 22 00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	30	18
8539 29 00	-- Other	30	18
	- Discharge lamps, other than ultra-violet lamps:		
8539 31 00	-- Fluorescent, hot cathode	30	18
8539 32 00	-- Mercury or sodium vapour lamps; metal halide lamps	30	18
8539 39 00	-- Other	30	18
	- Ultra-violet or infra-red lamps; arc-lamps:		
8539 41 00	-- Arc-lamps	30	18
8539 49 00	-- Other	30	18
8539 90 00	- Parts	15	18
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):		
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540 11 00	-- Colour	30	18
8540 12 00	-- Black and white or other monochrome	30	18
8540 20 00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	30	18
8540 40 00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	30	18
8540 50 00	- Data/graphic display tubes, black and white or other monochrome	30	18
8540 60 00	- Other cathode-ray tubes	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540 71 00	- - Magnetrons	30	18
8540 72 00	- - Klystrons	30	18
8540 79 00	- - Other	30	18
	- Other valves and tubes:		
8540 81 00	- - Receiver or amplifier valves and tubes	30	18
8540 89 00	- - Other	30	18
	- Parts:		
8540 91 00	- - Of cathode-ray tubes	15	18
8540 99 00	- - Other	15	18
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:		
8541 10 00	- Diodes, other than photosensitive or light emitting diodes	30	18
	- Transistors, other than photosensitive transistors:		
8541 21 00	- - With a dissipation rate of less than 1 W	30	18
8541 29 00	- - Other	30	18
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices	30	18
	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:		
8541 40 10	- - - Photovoltaic cells or solar batteries	30	18
8541 40 90	- - - Other	30	18
8541 50 00	- Other semiconductor devices	30	18
8541 60 00	- Mounted piezo-electric crystals	30	18
8541 90 00	- Parts	15	18
8542	Electronic integrated circuits and microassemblies:		
	- Monolithic digital integrated circuits:		
8542 12 00	- - Cards incorporating an electronic integrated circuit ("Smart" cards)	30	18
8542 13 00	- - Metal oxide semiconductors (MOS technology)	30	18
8542 14 00	- - Circuits obtained by bipolar technology	30	18
8542 19 00	- - Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	30	18
8542 30 00	- Other monolithic integrated circuits	30	18
8542 40 00	- Hybrid integrated circuits	30	18
8542 50 00	- Electronic microassemblies	30	18
8542 90 00	- Parts	15	18
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:		
	- Particle accelerators:		
8543 11 00	- - Ion implanters for doping semiconductor materials	30	18
8543 19 00	- - Other	30	18
8543 20 00	- Signal generators	30	18
8543 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	30	18
8543 40 00	- Electric fence energizers	30	18
	- Other machines and apparatus:		
8543 81 00	- - Proximity cards and tags	30	18
8543 89 00	- - Other	30	18
8543 90 00	- Parts	15	18
8544	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:		
	- Winding wire:		
8544 11 00	- - Of copper	30	18
8544 19 00	- - Other	30	18
	- Co-axial cable and other co-axial electric conductors:		
8544 20 10	- - - Electric cables	30	18
8544 20 90	- - - Other	30	18
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	30	18
	- Other electric conductors, for a voltage not exceeding 80 V:		
	- - Fitted with connectors:		
8544 41 10	- - - Electric wires	30	18
8544 41 20	- - - Electric cables	30	18
	- - Other:		
8544 49 10	- - - Electric wires	30	18
8544 49 20	- - - Electric cables	30	18
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
	- - Fitted with connectors:		
8544 51 10	- - - Electric wires	30	18
8544 51 20	- - - Electric cables	30	18
	- - Other:		
8544 59 10	- - - Electric wires	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8544 59 20	- - - Electric cables	30	18
	- Other electric conductors, for a voltage exceeding 1 000 V:		
8544 60 10	- - - Electric wires	30	18
8544 60 20	- - - Electric cables	30	18
8544 70 00	- Optical fibre cables	30	18
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:		
	- Electrodes:		
8545 11 00	- - Of a kind used for furnaces	30	18
8545 19 00	- - Other	30	18
8545 20 00	- Brushes	30	18
8545 90 00	- Other	30	18
8546	Electrical insulators of any material:		
8546 10 00	- Of glass	30	18
8546 20 00	- Of ceramics	30	18
8546 90 00	- Other	30	18
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:		
8547 10 00	- Insulating fittings of ceramics	30	18
8547 20 00	- Insulating fittings of plastics	30	18
	- Other:		
8547 90 10	- - - Electrical conduit tubing and joints therefor, of base metal	30	18
8547 90 90	- - - Other	30	18
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:		
8548 10 00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5	18
8548 90 00	- Other	15	18

SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016);
 - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - c) articles of Chapter 82 (tools);
 - d) articles of heading 8306;
 - e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
 - f) electrical machinery or equipment (Chapter 85);
 - g) articles of Chapter 90;
 - h) articles of Chapter 91;
 - ij) arms (Chapter 93);
 - k) lamps or lighting fittings of heading 9405; or
 - l) brushes of a kind used as parts of vehicles (heading 9603).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
 - b) in Chapter 87 if designed to travel over land or over both land and water;
 - c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

CHAPTER 86 RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY, TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

NOTES

1. This Chapter does not cover:
 - a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);
 - b) railway or tramway track construction material of iron or steel of heading 7302; or
 - c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, *inter alia*, to:
 - a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - b) frames, underframes, bogies and bissel-bogies;
 - c) axle boxes; brake gear;
 - d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - e) coachwork.
3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to:
 - a) assembled track, turntables, platform buffers, loading gauges;
 - b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:		
8601 10 00	- Powered from an external source of electricity	30	18
8601 20 00	- Powered by electric accumulators	30	18
8602	Other rail locomotives; locomotive tenders:		
8602 10 00	- Diesel-electric locomotives	30	18
8602 90 00	- Other	30	18
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:		
8603 10 00	- Powered from an external source of electricity	30	18
8603 90 00	- Other	30	18
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	30	18
8605 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604):		
8605 00 10	--- Passenger coaches	30	18
8605 00 90	--- Other	30	18
8606	Railway or tramway goods vans and wagons, not self-propelled:		
8606 10 00	- Tank wagons and the like	30	18
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of subheading 8606 10	30	18
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10 or 8606 20	30	18
	- Other:		
8606 91 00	-- Covered and closed	30	18
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	30	18
	-- Other:		
8606 99 10	--- Small vehicles of any kind used in the mines	30	18
8606 99 90	--- Other	30	18
8607	Parts of railway or tramway locomotives or rolling-stock:		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607 11 00	-- Driving bogies and bissel-bogies	15	18
8607 12 00	-- Other bogies and bissel-bogies	15	18
8607 19 00	-- Other, including parts	15	18
	- Brakes and parts thereof:		
8607 21 00	-- Air brakes and parts thereof	15	18
8607 29 00	-- Other	15	18
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	15	18
	- Other:		
8607 91 00	-- Of locomotives	15	18
8607 99 00	-- Other	15	18
8608 00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing:		
8608 00 10	--- Complete	30	18
8608 00 90	--- Parts	15	18
8609 00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	30	18

CHAPTER 87
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8701	Tractors (other than tractors of heading 8709):		
8701 10 00	- Pedestrian controlled tractors	30	18
8701 20 00	- Road tractors for semi-trailers	30	18
	- Track-laying tractors:		
8701 30 10	--- Tractors for agricultural or forestry work	30	18
8701 30 90	--- Other	30	18
	- Other:		
8701 90 10	--- Tractors for agricultural or forestry work	30	18
8701 90 90	--- Other	30	18
8702	Motor vehicles for the transport of ten or more persons, including the driver:		
	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702 10 10	--- For public transport	5	18
8702 10 90	--- For private use	30	18
	- Other:		
8702 90 10	--- For public transport	5	18
8702 90 90	--- For private use	30	18
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars:		
8703 10 00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	18
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	-- Of a cylinder capacity not exceeding 1 000 cc:		
8703 21 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
8703 21 90	--- Other	30	18
	-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc:		
8703 22 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
8703 22 90	--- Other	30	18
	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:		
8703 23 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
	--- Other:		
8703 23 91	---- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 000 cc	30	18
8703 23 92	---- Of a cylinder capacity exceeding 2 000 cc but not exceeding 3 000 cc	30	18
	-- Of a cylinder capacity exceeding 3 000 cc:		
8703 24 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
8703 24 90	--- Other	30	18
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- Of a cylinder capacity not exceeding 1 500 cc:		
8703 31 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
8703 31 90	--- Other	30	18
	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:		
8703 32 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
8703 32 90	--- Other	30	18
	-- Of a cylinder capacity exceeding 2 500 cc:		
8703 33 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
8703 33 90	--- Other	30	18
	- Other:		
8703 90 10	--- Motor vehicles – such as ambulances, prison vans and hearses – specially designed for the transport of persons	30	18
8703 90 90	--- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8704	Motor vehicles for the transport of goods:		
8704 10 00	- Dumpers designed for off-highway use	30	18
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- g.v.w. not exceeding 5 tonnes:		
8704 21 10	--- Double cab and removable cargo	30	18
8704 21 90	--- Other	5	18
8704 22 00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	5	18
8704 23 00	-- g.v.w. exceeding 20 tonnes	5	18
	- Other, with spark-ignition internal combustion piston engine:		
	-- g.v.w. not exceeding 5 tonnes:		
8704 31 10	--- Double cab and removable cargo	30	18
8704 31 90	--- Other	5	18
8704 32 00	-- g.v.w. exceeding 5 tonnes	5	18
8704 90 00	- Other	5	18
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):		
8705 10 00	- Crane lorries	30	18
8705 20 00	- Mobile drilling derricks	30	18
8705 30 00	- Fire fighting vehicles	30	18
8705 40 00	- Concrete-mixer lorries	30	18
8705 90 00	- Other	30	18
8706 00 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	30	18
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:		
8707 10 00	- For the vehicles of heading 8703	30	18
8707 90 00	- Other	30	18
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705:		
8708 10 00	- Bumpers and parts thereof	15	18
	- Other parts and accessories of bodies (including cabs):		
8708 21 00	-- Safety seat belts	15	18
8708 29 00	-- Other	15	18
	- Brakes and servo-brakes and parts thereof:		
8708 31 00	-- Mounted brake linings	15	18
8708 39 00	-- Other	15	18
8708 40 00	- Gear boxes	15	18
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components	15	18
8708 60 00	- Non-driving axles and parts thereof	15	18
8708 70 00	- Road wheels and parts and accessories thereof	15	18
8708 80 00	- Suspension shock-absorbers	15	18
	- Other parts and accessories:		
8708 91 00	-- Radiators	15	18
8708 92 00	-- Silencers and exhaust pipes	15	18
8708 93 00	-- Clutches and parts thereof	15	18
8708 94 00	-- Steering wheels, steering columns and steering boxes	15	18
8708 99 00	-- Other	15	18
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:		
	- Vehicles:		
8709 11 00	-- Electrical	30	18
8709 19 00	-- Other	30	18
8709 90 00	- Parts	15	18
8710 00 00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	30	18
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
8711 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	30	18
8711 20 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	30	18
8711 30 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	30	18
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	30	18
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	30	18
8711 90 00	- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8712 00 00	Bicycles and other cycles (including delivery tricycles), not motorized	30	18
8713	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled:		
8713 10 00	- Not mechanically propelled	30	18
8713 90 00	- Other	30	18
8714	Parts and accessories of vehicles of headings 8711 to 8713:		
	- Of motorcycles (including mopeds):		
8714 11 00	-- Saddles	15	18
8714 19 00	-- Other	15	18
8714 20 00	- Of carriages for disabled persons	15	18
	- Other:		
8714 91 00	-- Frames and forks, and parts thereof	15	18
8714 92 00	-- Wheel rims and spokes	15	18
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	15	18
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	15	18
8714 95 00	-- Saddles	15	18
8714 96 00	-- Pedals and crank-gear, and parts thereof	15	18
8714 99 00	-- Other	15	18
8715 00	Baby carriages and parts thereof:		
8715 00 10	--- Push-chairs	30	18
8715 00 20	--- Other	30	18
8715 00 90	--- Parts	15	18
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:		
8716 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	30	18
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5	18
	- Other trailers and semi-trailers for the transport of goods:		
8716 31 00	-- Tanker trailers and tanker semi-trailers	5	18
8716 39 00	-- Other	5	18
8716 40 00	- Other trailers and semi-trailers	5	18
	- Other vehicles:		
8716 80 10	--- Wheelbarrows	30	18
8716 80 90	--- Other	30	18
8716 90 00	- Parts	15	18

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

SUBHEADING NOTE

1. For the purposes of subheadings 8802 11 to 8802 40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:		
8801 10 00	- Gliders and hang gliders	30	18
8801 90 00	- Other	30	18
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:		
	- Helicopters:		
	-- Of an unladen weight not exceeding 2 000 kg:		
8802 11 10	--- For government services only	30	18
8802 11 20	--- For international traffic	30	18
8802 11 90	--- Other	30	18
	-- Of an unladen weight exceeding 2 000 kg:		
8802 12 10	--- For government services only	30	18
8802 12 20	--- For international traffic	30	18
8802 12 90	--- Other	30	18
	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg:		
8802 20 10	--- For government services only	30	18
8802 20 20	--- For international traffic	30	18
8802 20 90	--- Other	30	18
	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg:		
8802 30 10	--- For government services only	30	18
8802 30 20	--- For international traffic	30	18
8802 30 90	--- Other	30	18
	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg:		
8802 40 10	--- For government services only	30	18
8802 40 20	--- For international traffic	30	18
8802 40 90	--- Other	30	18
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	30	18
8803	Parts of goods of heading 8801 or 8802:		
8803 10 00	- Propellers and rotors and parts thereof	15	18
8803 20 00	- Under-carriages and parts thereof	15	18
8803 30 00	- Other parts of aeroplanes or helicopters	15	18
8803 90 00	- Other	15	18
8804 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:		
8804 00 10	--- For government services only	30	18
8804 00 90	--- Other	30	18
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:		
	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:		
8805 10 10	--- Gear	30	18
8805 10 90	--- Parts	15	18
	- Ground flying trainers and parts thereof:		
8805 20 10	--- Gear	30	18
8805 20 90	--- Parts	15	18

CHAPTER 89
SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:		
8901 10 00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	30	18
8901 20 00	- Tankers	30	18
8901 30 00	- Refrigerated vessels, other than those of subheading 8901 20	30	18
8901 90 00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	30	18
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products:		
8902 00 10	- - - For maritime navigation	30	18
8902 00 20	- - - For inland navigation	30	18
8903	Yachts and other vessels for pleasure or sport; rowing boats and canoes:		
8903 10 00	- Inflatable - Other:	30	18
8903 91 00	- - Sailboats, with or without auxiliary motor	30	18
8903 92 00	- - Motorboats, other than outboard motorboats	30	18
8903 99 00	- - Other	30	18
8904 00 00	Tugs and pusher craft	30	18
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:		
8905 10 00	- Dredgers	30	18
8905 20 00	- Floating or submersible drilling or production platforms - Other:	30	18
8905 90 10	- - - Light-vessels	30	18
8905 90 90	- - - Other	30	18
8906 00	Other vessels, including warships and lifeboats other than rowing boats:		
8906 00 10	- - - For government services	30	18
8906 00 90	- - - Other	30	18
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):		
8907 10 00	- Inflatable rafts	30	18
8907 90 00	- Other	30	18
8908 00 00	Vessels and other floating structures for breaking up	30	18

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

CHAPTER 90
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS;
PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - a) articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or of textile material (heading 5911);
 - b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
 - d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);
 - e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
 - f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliances of heading 8481;
 - h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing, or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;
 - ij) searchlights or spotlights of heading 9405;
 - k) articles of Chapter 95;
 - l) capacity measures, which are to be classified according to their constituent material; or
 - m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) are in all cases to be classified in their respective headings;
 - b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number or machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;
 - c) all other parts and accessories are to be classified in heading 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
6. For the purposes of heading 9021, the expression "orthopaedic appliances" means appliances for:
 - preventing or correcting bodily deformities; or
 - supporting or holding parts of the body following an illness, operation or injury.
 Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 9032 applies only to:
 - a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
 - b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:		
9001 10 00	- Optical fibres, optical fibre bundles and cables	30	18
9001 20 00	- Sheets and plates of polarizing material	30	18
9001 30 00	- Contact lenses	30	18
	- Spectacle lenses of glass:		
9001 40 10	--- For safety goggles	15	18
9001 40 90	--- Other	15	18
	- Spectacle lenses of other materials:		
9001 50 10	--- For safety goggles	15	18
9001 50 90	--- Other	15	18
	- Other:		
9001 90 10	--- Lenses and prisms	15	18
9001 90 20	--- Mirrors	15	18
9001 90 90	--- Other	15	18
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:		
	- Objective lenses:		
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	30	18
9002 19 00	-- Other	30	18
9002 20 00	- Filters	30	18
9002 90 00	- Other	30	18
9003	Frames and mountings for spectacles, goggles or the like, or parts thereof:		
	- Frames and mountings:		
	- - Of plastics:		
9003 11 10	--- For spectacles	15	18
9003 11 90	--- Other	15	18
	- - Of other materials:		
9003 19 10	--- For spectacles	15	18
9003 19 90	--- Other	15	18
9003 90 00	- Parts	15	18
9004	Spectacles, goggles and the like, corrective, protective or other:		
9004 10 00	- Sunglasses:	30	18
	- Other:		
9004 90 10	--- Protective, for all trades	30	18
9004 90 90	--- Other	30	18
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:		
	- Binoculars:		
9005 10 10	--- For government services	30	18
9005 10 90	--- Other	30	18
	- Other instruments:		
9005 80 10	--- Telescopes	30	18
9005 80 90	--- Other	30	18
9005 90 00	- Parts and accessories (including mountings)	15	18
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539:		
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	30	18
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	30	18
9006 30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	30	18
9006 40 00	- Instant print cameras	30	18
	- Other cameras:		
9006 51 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	30	18
9006 52 00	-- Other, for roll film of a width less than 35 mm	30	18
9006 53 00	-- Other, for roll film of a width of 35 mm	30	18
9006 59 00	-- Other	30	18
	- Photographic flashlight apparatus and flashbulbs:		
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus	30	18
9006 62 00	-- Flashbulbs, flashcubes and the like	30	18
9006 69 00	-- Other	30	18
	- Parts and accessories:		
9006 91 00	-- For cameras	15	18
9006 99 00	-- Other	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:		
	- Cameras:		
9007 11 00	-- For film of less than 16 mm width or for double-8 mm film	30	18
9007 19 00	-- Other	30	18
9007 20 00	- Projectors	30	18
	- Parts and accessories:		
9007 91 00	-- For cameras	15	18
9007 92 00	-- For projectors	15	18
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:		
9008 10 00	- Slide projectors	30	18
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	30	18
9008 30 00	- Other image projectors	30	18
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers	30	18
9008 90 00	- Parts and accessories	15	18
9009	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:		
	- Electrostatic photocopying apparatus:		
9009 11 00	-- Operating by reproducing the original image directly onto the copy (direct process)	30	18
9009 12 00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	30	18
	- Other photocopying apparatus:		
9009 21 00	-- Incorporating an optical system	30	18
9009 22 00	-- Of the contact type	30	18
9009 30 00	- Thermo-copying apparatus	30	18
9009 90 00	- Parts and accessories	15	18
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified of included elsewhere in this Chapter; negatoscopes; projection screens:		
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	30	18
	- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:		
9010 41 00	-- Direct write-on-wafer apparatus	30	18
9010 42 00	-- Step and repeat aligners	30	18
9010 49 00	-- Other	30	18
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	30	18
9010 60 00	- Projection screens	30	18
9010 90 00	- Parts and accessories	15	18
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:		
9011 10 00	- Stereoscopic microscopes	30	18
9011 20 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	30	18
9011 80 00	- Other microscopes	30	18
9011 90 00	- Parts and accessories	15	18
9012	Microscopes other than optical microscopes; diffraction apparatus:		
9012 10 00	- Microscopes other than optical microscopes; diffraction apparatus	30	18
9012 90 00	- Parts and accessories	15	18
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:		
9013 10 00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	30	18
9013 20 00	- Lasers, other than laser diodes	30	18
	- Other devices, appliances and instruments		
9013 80 10	--- Hand-operated stereoscopes	30	18
9013 80 90	--- Other	30	18
9013 90 00	- Parts and accessories	15	18
9014	Direction finding compasses; other navigational instruments and appliances:		
	- Direction finding compasses:		
9014 10 10	--- For government services	30	18
9014 10 90	--- Other	30	18
	- Instruments and appliances for aeronautical or space navigation (other than compasses):		
9014 20 10	--- For government services	30	18
9014 20 90	--- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9014 80 10	- Other instruments and appliances: - - - For government services	30	18
9014 80 90	- - - Other	30	18
9014 90 00	- Parts and accessories	15	18
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:		
	- Rangefinders:		
9015 10 10	- - - For government services	30	18
9015 10 90	- - - Other	30	18
	- Theodolites and tacheometers:		
9015 20 10	- - - For government services	30	18
9015 20 90	- - - Other	30	18
	- Levels:		
9015 30 10	- - - For government services	30	18
9015 30 90	- - - Other	30	18
	- Photogrammetrical surveying instruments and appliances:		
9015 40 10	- - - For government services	30	18
9015 40 90	- - - Other	30	18
	- Other instruments and appliances:		
9015 80 10	- - - For government services	30	18
9015 80 90	- - - Other	30	18
9015 90 00	- Parts and accessories	15	18
9016 00 00	Balances of a sensitivity of 5 cg or better, with or without weights	30	18
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:		
9017 10 00	- Drafting tables and machines, whether or not automatic	30	18
9017 20 00	- Other drawing, marking-out or mathematical calculating instruments	30	18
9017 30 00	- Micrometers, callipers and gauges	30	18
9017 80 00	- Other instruments	30	18
9017 90 00	- Parts and accessories	15	18
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018 11 00	- - Electro-cardiographs	30	18
9018 12 00	- - Ultrasonic scanning apparatus	30	18
9018 13 00	- - Magnetic resonance imaging apparatus	30	18
9018 14 00	- - Scintigraphic apparatus	30	18
9018 19 00	- - Other	30	18
9018 20 00	- Ultra-violet or infra-red ray apparatus	30	18
	- Syringes, needles, catheters, cannulae and the like:		
9018 31 00	- - Syringes, with or without needles	30	18
9018 32 00	- - Tubular metal needles and needles for sutures	30	18
9018 39 00	- - Other	30	18
	- Other instruments and appliances, used in dental sciences:		
9018 41 00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	30	18
9018 49 00	- - Other	30	18
9018 50 00	- Other ophthalmic instruments and appliances	30	18
9018 90 00	- Other instruments and appliances	30	18
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:		
9019 10 00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	30	18
9019 20 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	30	18
9020 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	30	18
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:		
	- Artificial joints and other orthopaedic or fracture appliances:		
9021 11 00	- - Artificial joints	30	18
9021 19 00	- - Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9021 21 00	- Artificial teeth and dental fittings: - - Artificial teeth	30	18
9021 29 00	- - Other	30	18
9021 30 00	- Other artificial parts of the body	30	18
9021 40 00	- Hearing aids, excluding parts and accessories	30	18
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	30	18
9021 90 00	- Other	30	18
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022 12 00	- - Computed tomography apparatus	30	18
9022 13 00	- - Other, for dental uses	30	18
9022 14 00	- - Other, for medical, surgical or veterinary uses	30	18
9022 19 00	- - For other uses	30	18
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022 21 00	- - For medical, surgical, dental or veterinary uses	30	18
9022 29 00	- - For other uses	30	18
9022 30 00	- X-ray tubes	30	18
9022 90 00	- Other, including parts and accessories	30	18
9023 00 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	30	18
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):		
9024 10 00	- Machines and appliances for testing metals	30	18
9024 80 00	- Other machinery and apparatus	30	18
9024 90 00	- Parts and accessories	15	18
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:		
	- Thermometers and pyrometers, not combined with other instruments:		
9025 11 00	- - Liquid-filled, for direct reading	30	18
9025 19 00	- - Other	30	18
9025 80 00	- Other instruments	30	18
9025 90 00	- Parts and accessories	15	18
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032:		
9026 10 00	- For measuring or checking the flow or level of liquids	30	18
9026 20 00	- For measuring or checking pressure	30	18
9026 80 00	- Other instruments or apparatus	30	18
9026 90 00	- Parts and accessories	15	18
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:		
9027 10 00	- Gas or smoke analysis apparatus	30	18
9027 20 00	- Chromatographs and electrophoresis instruments	30	18
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	30	18
9027 40 00	- Exposure meters	30	18
9027 50 00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	30	18
9027 80 00	- Other instruments and apparatus	30	18
9027 90 00	- Microtomes; parts and accessories	30	18
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
9028 10 00	- Gas meters	30	18
9028 20 00	- Liquid meters	30	18
9028 30 00	- Electricity meters	30	18
9028 90 00	- Parts and accessories	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes:		
9029 10 00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	30	18
9029 20 00	- Speed indicators and tachometers; stroboscopes	30	18
9029 90 00	- Parts and accessories	15	18
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations:		
9030 10 00	- Instruments and apparatus for measuring or detecting ionizing radiations	30	18
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	30	18
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030 31 00	- - Multimeters	30	18
9030 39 00	- - Other	30	18
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	30	18
	- Other instruments and appliances:		
9030 82 00	- - For measuring or checking semiconductor wafers or devices	30	18
9030 83 00	- - Other, with a recording device	30	18
9030 89 00	- - Other	30	18
9030 90 00	- Parts and accessories	15	18
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:		
9031 10 00	- Machines for balancing mechanical parts	30	18
9031 20 00	- Test benches	30	18
9031 30 00	- Profile projectors	30	18
	- Other optical instruments and appliances:		
9031 41 00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	30	18
9031 49 00	- - Other	30	18
9031 80 00	- Other instruments, appliances and machines	30	18
9031 90 00	- Parts and accessories	15	18
9032	Automatic regulating or controlling instruments and apparatus:		
9032 10 00	- Thermostats	30	18
9032 20 00	- Manostats	30	18
	- Other instruments and appliances:		
9032 81 00	- - Hydraulic or pneumatic	30	18
9032 89 00	- - Other	30	18
9032 90 00	- Parts and accessories	15	18
9033 00 00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	15	18

CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) clock or watch glasses or weights (classified according to their constituent material);
 - b) watch chains (heading 7113 or 7117, as the case may be);
 - c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
 - d) bearing balls (heading 7326 or 8482, as the case may be);
 - e) articles of heading 8412 constructed to work without an escapement;
 - f) ball bearings (heading 8482); or
 - g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:		
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101 11 00	-- With mechanical display only	30	18
9101 12 00	-- With opto-electronic display only	30	18
9101 19 00	-- Other	30	18
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101 21 00	-- With automatic winding	30	18
9101 29 00	-- Other	30	18
	- Other:		
9101 91 00	-- Electrically operated	30	18
9101 99 00	-- Other	30	18
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101:		
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102 11 00	-- With mechanical display only	30	18
9102 12 00	-- With opto-electronic display only	30	18
9102 19 00	-- Other	30	18
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102 21 00	-- With automatic winding	30	18
9102 29 00	-- Other	30	18
	- Other:		
9102 91 00	-- Electrically operated	30	18
9102 99 00	-- Other	30	18
9103	Clocks with watch movements, excluding clocks of heading 9104:		
9103 10 00	- Electrically operated	30	18
9103 90 00	- Other	30	18
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space-craft or vessels	30	18
9105	Other clocks:		
	- Alarm clocks:		
9105 11 00	-- Electrically operated	30	18
9105 19 00	-- Other	30	18
	- Wall clocks:		
	-- Electrically operated:		
9105 21 10	--- Pendulum clocks	30	18
9105 21 20	--- Other clocks	30	18
	- Other:		
9105 29 10	--- Pendulum clocks	30	18
9105 29 20	--- Other clocks	30	18
	- Other:		
9105 91 00	-- Electrically operated	30	18
9105 99 00	-- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders):		
9106 10 00	- Time-registers; time-recorders	30	18
9106 20 00	- Parking meters	30	18
9106 90 00	- Other	30	18
9107 00 00	Time switches with clock or watch movement or with synchronous motor	30	18
9108	Watch movements, complete and assembled:		
	- Electrically operated:		
9108 11 00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	15	18
9108 12 00	- - With opto-electronic display only	15	18
9108 19 00	- - Other	15	18
9108 20 00	- With automatic winding	15	18
	- Other:		
9108 91 00	- - Measuring 33.8 mm or less	15	18
9108 99 00	- - Other	15	18
9109	Clock movements, complete and assembled:		
	- Electrically operated:		
9109 11 00	- - Of alarm clocks	15	18
9109 19 00	- - Other	15	18
9109 90 00	- Other	15	18
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:		
	- Of watches:		
9110 11 00	- - Complete movements, unassembled or partly assembled (movement sets)	15	18
9110 12 00	- - Incomplete movements, assembled	15	18
9110 19 00	- - Rough movements	15	18
9110 90 00	- Other	15	18
9111	Watch cases and parts thereof:		
9111 10 00	- Cases of precious metal or of metal clad with precious metal	15	18
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	15	18
9111 80 00	- Other cases	15	18
9111 90 00	- Parts	15	18
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:		
9112 10 00	- Cases of metal	15	18
9112 80 00	- Other cases	15	18
9112 90 00	- Parts	15	18
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
9113 10 00	- Of precious metal or of metal clad with precious metal	15	18
9113 20 00	- Of base metal, whether or not gold- or silver-plated	15	18
9113 90 00	- Other	15	18
9114	Other clock or watch parts:		
9114 10 00	- Springs, including hair-springs	15	18
9114 20 00	- Jewels	15	18
9114 30 00	- Dials	15	18
9114 40 00	- Plates and bridges	15	18
9114 90 00	- Other	15	18

CHAPTER 92
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - c) toy instruments or apparatus (heading 9503);
 - d) brushes for cleaning musical instruments (heading 9603); or
 - e) collectors' pieces or antiques (heading 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:		
9201 10 00	- Upright pianos	30	18
9201 20 00	- Grand pianos	30	18
9201 90 00	- Other	30	18
9202	Other string musical instruments (for example, guitars, violins, harps):		
9202 10 00	- Played with a bow	30	18
9202 90 00	- Other	30	18
9203 00 00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	30	18
9204	Accordions and similar instruments; mouth organs:		
9204 10 00	- Accordions and similar instruments	30	18
9204 20 00	- Mouth organs	30	18
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):		
9205 10 00	- Brass-wind instruments	30	18
9205 90 00	- Other	30	18
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	30	18
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):		
9207 10 00	- Keyboard instruments, other than accordions	30	18
9207 90 00	- Other	30	18
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:		
9208 10 00	- Musical boxes	30	18
9208 90 00	- Other	30	18
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:		
9209 10 00	- Metronomes, tuning forks and pitch pipes	15	18
9209 20 00	- Mechanisms for musical boxes	15	18
9209 30 00	- Musical instrument strings	15	18
	- Other:		
9209 91 00	-- Parts and accessories for pianos	15	18
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	15	18
9209 93 00	-- Parts and accessories for the musical instruments of heading 9203	15	18
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	15	18
9209 99 00	-- Other	15	18

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

**CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

NOTES

1. This Chapter does not cover:
 - a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - c) armoured fighting vehicles (heading 8710);
 - d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - e) bows, arrows, fencing foils or toys (Chapter 95); or
 - f) collectors' pieces or antiques (heading 9705 or 9706).
2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9301 00 00	Military weapons, other than revolvers, pistols and the arms of heading No. 9307	30	18
9302 00	Revolvers and pistols, other than those of heading 9303 or 9304:		
9302 00 10	--- For government forces	30	18
9302 00 90	--- Other	30	18
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):		
9303 10 00	- Muzzle-loading firearms	30	18
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	30	18
9303 30 00	- Other sporting, hunting or target-shooting rifles	30	18
9303 90 00	- Other	30	18
9304 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307:		
9304 00 10	--- For government forces	30	18
9304 00 90	--- Other	30	18
9305	Parts and accessories of articles of headings 9301 to 9304:		
	- Of revolvers or pistols:		
9305 10 10	--- For government forces	15	18
9305 10 90	--- Other	15	18
	- Of shotguns or rifles of heading 9303:		
	-- Shotgun barrels:		
9305 21 10	--- For government forces	15	18
9305 21 90	--- Other	15	18
	-- Other:		
9305 29 10	--- For government forces	15	18
9305 29 90	--- Other	15	18
	- Other:		
9305 90 10	--- For government forces	15	18
9305 90 90	--- Other	15	18
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:		
	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof:		
9306 10 10	--- For government forces	30	18
9306 10 90	--- Other	30	18
	- Shotgun cartridges and parts thereof; air gun pellets:		
	-- Cartridges:		
9306 21 10	--- For government forces	30	18
9306 21 90	--- Other	30	18
	-- Other:		
9306 29 10	--- For government forces	30	18
9306 29 90	--- Other	30	18
	- Other cartridges and parts thereof:		
9306 30 10	--- For government forces	30	18
9306 30 90	--- Other	30	18
	- Other:		
9306 90 10	--- For government forces	30	18
9306 90 90	--- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9307 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor:		
9307 00 10	--- For government forces	30	18
9307 00 90	--- Other	30	18

**SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS;
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

NOTES

1. This Chapter does not cover:
 - a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
 - c) articles of Chapter 71;
 - d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
 - e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
 - f) lamps or lighting fittings of Chapter 85;
 - g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
 - h) articles of heading 8714;
 - ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
 - k) articles of Chapter 91 (for example, clocks and clock cases); or
 - l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - a) cupboards, bookcases, other shelved furniture and unit furniture;
 - b) seats and beds.
3. a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
b) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:		
9401 10 00	- Seats of a kind used for aircraft	15	18
9401 20 00	- Seats of a kind used for motor vehicles	15	18
9401 30 00	- Swivel seats with variable height adjustment	15	18
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	15	18
9401 50 00	- Seats of cane, osier, bamboo or similar materials	15	18
	- Other seats, with wooden frames:		
9401 61 00	- - Upholstered	15	18
9401 69 00	- - Other	15	18
	- Other seats, with metal frames:		
9401 71 00	- - Upholstered	15	18
9401 79 00	- - Other	15	18
9401 80 00	- Other seats	15	18
9401 90 00	- Parts	15	18
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:		
	- Dentists', barbers' or similar chairs and parts thereof:		
9402 10 10	- - - Dentists', barbers' or similar chairs	30	18
9402 10 90	- - - Parts	15	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
	- Other:		
9402 90 10	- - - Furniture designed for medical or surgical supplies	30	18
9402 90 90	- - - Parts	15	18
9403	Other furniture and parts thereof:		
9403 10 00	- Metal furniture of a kind used in offices	30	18
9403 20 00	- Other metal furniture		
9403 30 00	- Wooden furniture of a kind used in offices	30	18
9403 40 00	- Wooden furniture of a kind used in the kitchen	30	18
9403 50 00	- Wooden furniture of a kind used in the bedroom	30	18
9403 60 00	- Other wooden furniture	30	18
9403 70 00	- Furniture of plastics	30	18
9403 80 00	- Furniture of other materials, including cane, osier, bamboo or similar materials	30	18
9403 90 00	- Parts	15	18
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:		
9404 10 00	- Mattress supports	30	18
	- Mattresses:		
9404 21 10	- - - Of cellular rubber or plastics, whether or not covered	30	18
9404 21 90	- - - Of other materials	30	18
9404 30 00	- Sleeping bags	30	18
9404 90 00	- Other	30	18
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:		
9405 10 00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	30	18
9405 20 00	- Electric table, desk, bedside or floor-standing lamps	30	18
9405 30 00	- Lighting sets of a kind used for Christmas trees	30	18
9405 40 00	- Other electrical lamps and lighting fittings	30	18
9405 50 00	- Non-electrical lamps and lighting fittings	30	18
9405 60 00	- Illuminated signs, illuminated name-plates and the like	30	18
	- Parts:		
9405 91 00	- - Of glass	15	18
9405 92 00	- - Of plastics	15	18
9405 99 00	- - Other	15	18
9406 00 00	Prefabricated buildings	30	18

CHAPTER 95
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - a) Christmas tree candles (heading 3406);
 - b) fireworks or other pyrotechnic articles of heading 3604;
 - c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
 - d) sports bags or other containers of heading 4202, 4303 or 4304;
 - e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
 - ij) unmounted glass eyes for dolls or other toys, of heading 7018;
 - k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - l) bells, gongs or the like of heading 8306;
 - m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
 - n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - o) children's bicycles (heading 8712);
 - p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
 - r) decoy calls or whistles (heading 9208);
 - s) arms or other articles of Chapter 93;
 - t) electric garlands of all kinds (heading 9405); or
 - u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Heading 9503 does not cover articles which, on account of their design, shape or constituent material are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9501 00 00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	30	18
9502	Dolls representing only human beings:		
9502 10 00	- Dolls, whether or not dressed	30	18
	- Parts and accessories:		
9502 91 00	- - Garments and accessories therefor, footwear and headgear	15	18
9502 99 00	- - Other	15	18
9503	Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:		
9503 10 00	- Electric trains, including tracks, signals and other accessories therefor	30	18
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503 10	30	18
9503 30 00	- Other construction sets and constructional toys	30	18
	- Toys representing animals or non-human creatures:		
9503 41 00	- - Stuffed	30	18
9503 49 00	- - Other	30	18
9503 50 00	- Toy musical instruments and apparatus	30	18
9503 60 00	- Puzzles	30	18
9503 70 00	- Other toys, put up in sets or outfits	30	18
9503 80 00	- Other toys and models, incorporating a motor	30	18
9503 90 00	- Other	30	18
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:		
9504 10 00	- Video games of a kind used with a television receiver	30	18
9504 20 00	- Articles and accessories for billiards	30	18
9504 30 00	- Other games, coin- or disc-operated, other than bowling alley equipment	30	18
9504 40 00	- Playing cards	30	18
9504 90 00	- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:		
9505 10 00	- Articles for Christmas festivities	30	18
9505 90 00	- Other	30	18
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:		
	- Snow-skis and other snow-ski equipment:		
9506 11 00	-- Skis	30	18
9506 12 00	-- Ski-fastenings (ski-bindings)	30	18
9506 19 00	-- Other	30	18
	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506 21 00	-- Sailboards	30	18
9506 29 00	-- Other	30	18
	- Golf clubs and other golf equipment:		
9506 31 00	-- Clubs, complete	30	18
9506 32 00	-- Bullets	30	18
9506 39 00	-- Other	30	18
9506 40 00	- Articles and equipment for table-tennis	30	18
	- Tennis, badminton or similar rackets, whether or not strung:		
9506 51 00	-- Lawn-tennis rackets, whether or not strung	30	18
9506 59 00	-- Other	30	18
	- Balls, other than golf balls and table-tennis balls:		
9506 61 00	-- Lawn-tennis balls	30	18
9506 62 00	-- Inflatable	30	18
9506 69 00	-- Other	30	18
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	30	18
	- Other:		
9506 91 00	-- Articles and equipment for general physical exercise, gymnastics or athletics	30	18
9506 99 00	-- Other	30	18
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites:		
9507 10 00	- Fishing rods	30	18
9507 20 00	- Fish-hooks, whether or not snelled	30	18
9507 30 00	- Fishing reels	30	18
9507 90 00	- Other	30	18
9508 00 00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	30	18

CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover:
 - a) pencils for cosmetic or toilet uses (Chapter 33);
 - b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - c) imitation jewellery (heading 7117);
 - d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
 - f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
 - g) articles of Chapter 91 (for example, clock or watch cases);
 - h) musical instruments or parts or accessories thereof (Chapter 92);
 - ij) articles of Chapter 93 (arms and parts thereof);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - l) articles of Chapter 95 (toys, games, sports requisites); or
 - m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602 the expression "vegetable or mineral carving material" means:
 - a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 9603 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or of metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):		
9601 10 00	- Worked ivory and articles of ivory	30	18
9601 90 00	- Other	30	18
9602 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:		
9602 00 10	- - - Gelatin capsules for pharmaceutical products	30	18
9602 00 90	- - - Other	30	18
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):		
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	30	18
9603 21 00	- - Tooth brushes, including dental-plate brushes	30	18
9603 29 00	- - Other	30	18
9603 30 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	30	18
9603 40 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers	30	18
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	30	18
9603 90 00	- Other	30	18
9604 00 00	Hand sieves and hand riddles	30	18
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:		
9606 10 00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	30	18
	- Buttons:		
9606 21 00	- - Of plastics, not covered with textile material	30	18
9606 22 00	- - Of base metal, not covered with textile material	30	18
9606 29 00	- - Other	30	18
9606 30 00	- Button moulds and other parts of buttons; button blanks	15	18
9607	Slide fasteners and parts thereof:		
	- Slide fasteners:		
9607 11 00	- - Fitted with chain scoops of base metal	30	18
9607 19 00	- - Other	30	18
9607 20 00	- Parts	15	18
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609:		
9608 10 00	- Ball point pens	30	18
9608 20 00	- Felt tipped and other porous-tipped pens and markers	30	18
	- Fountain pens, stylograph pens and other pens:		
9608 31 00	- - Indian ink drawing pens	30	18
9608 39 00	- - Other	30	18
9608 40 00	- Propelling or sliding pencils	15	18
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	30	18
9608 60 00	- Refills for ball point pens, comprising the ball point and ink-reservoir	15	18
	- Other:		
9608 91 00	- - Pen nibs and nib points	30	18
9608 99 00	- - Other	15	18
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:		
	- Pencils and crayons, with leads encased in a rigid sheath:		
9609 10 10	- - - Slate pencils	30	18
9609 10 90	- - - Other	30	18
9609 20 00	- Pencil leads, black or coloured	15	18
	- Other:		
9609 90 10	- - - Slate pencils	30	18
9609 90 20	- - - Crayons and pastels	30	18
9609 90 30	- - - Writing chalks	30	18
9609 90 00	- - - Other	30	18
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	30	18
9611 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	30	18
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:		
9612 10 00	- Ribbons	30	18
9612 20 00	- Ink-pads	30	18
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:		
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	30	18
9613 20 00	- Pocket lighters, gas fuelled, refillable	30	18
9613 30 00	- Table lighters	30	18
9613 80 00	- Other lighters	30	18
9613 90 00	- Parts	15	18
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:		
9614 20 00	- Pipes and pipe bowls	30	18
9614 90 00	- Other	30	18
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof:		
	- Combs, hair-slides and the like:		
	- - Of hard rubber or plastics:		
9615 11 10	- - - Of hard rubber	30	18
	- - - Of plastics:		
9615 11 21	- - - - Combs	30	18
9615 11 29	- - - - Other	30	18
	- - Other:		
9615 19 10	- - - Combs, of ivory	30	18
9615 19 90	- - - Other	30	18
9615 90 00	- Other	30	18

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:		
9616 10 00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	30	18
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	30	18
9617 00 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	30	18
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	30	18

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES

1. This Chapter does not cover:
 - a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;
 - b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
 - c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4.
 - a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
 - b) Heading 9706 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

H.S. Code	Description of Goods	Rate of Duty (%)	V.A.T. (%)
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:		
9701 10 00	- Paintings, drawings and pastels	30	18
9701 90 00	- Other	30	18
9702 00 00	Original engravings, prints and lithographs	30	18
9703 00 00	Original sculptures and statuary, in any material	30	18
9704 00 00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined	30	18
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	30	18
9706 00 00	Antiques of an age exceeding one hundred years	30	18

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SECTION XXI
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