



BUREAU INTERNATIONAL DES TARIFS DOUANIERS
INTERNATIONAL CUSTOMS TARIFFS BUREAU

PHILIPPINES

JOURNAL No. 43
(10th EDITION)
MARCH 2003

THE INTERNATIONAL CUSTOMS JOURNAL

ORGAN OF THE INTERNATIONAL UNION FOR THE PUBLICATION OF CUSTOMS TARIFFS

BULLETIN INTERNATIONAL DES DOUANES

ISSN: 1378-4048

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THIS PUBLICATION IS ALSO AVAILABLE IN
FRENCH, GERMAN, ITALIAN, SPANISH
AND ON CD-ROM IN THE FIVE LANGUAGES

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Libyan Arab Jamahiriyyah	51	5 th		4.84
Madagascar (Republic of)	107	2 nd		8.95
Malaysia	12	5 th		10.87
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COUNTRY	Journal No.	Edition	Suppl.	Date
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Venezuela	30	23 rd		9.97
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TARIFF AND CUSTOMS CODE OF THE PHILIPPINES

TARIFF LAW

TITLE 1. - IMPORT TARIFF

SEC. 100. Imported Articles Subject to Duty.

All articles. When imported from any foreign country into the Philippines, shall be subject to duty upon each importation, even though previously exported from the Philippines, except as otherwise specifically provided for in this Code or in other laws.

SEC. 101. Prohibited Importations.

The importation into the Philippines of the following articles is prohibited:

- a) Dynamite, gunpowder, ammunitions and other explosives, firearms and weapons of war, and parts thereof, except when authorized by law.
- b) Written or printed articles in any form containing any matter advocating or inciting treason, or rebellion, insurrection. Sedition or subversion against the Government of the Philippines, or forcible resistance to any law of the Philippines, or containing any threat to take the life of, or inflict bodily harm upon any person in the Philippines.
- c) Written or printed articles, negatives or cinematographic film, photographs, engravings, lithographs, objects, paintings, drawings or other representation of an obscene or immoral character.
- d) Articles, instruments, drugs and substances designed, intended or adapted for producing unlawful abortion, or any printed matter which advertises or describes or gives directly or indirectly information where, how or by whom unlawful abortion is produced.
- e) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling or the distribution of money, cigars, cigarettes or other articles when such distribution is dependent on chance, including jackpot and pinball machines or similar contrivances, or parts thereof.
- f) Lottery and sweepstakes tickets except those authorised by the Philippine Government, advertisements thereof, and lists of drawings therein.
- g) Any article manufactured in whole or in part of gold, silver or other precious metals or alloys thereof, the stamps, brands or marks or which do not indicate the actual fineness of quality of said metals or alloys.
- h) Any adulterated or misbranded articles of food or any adulterated or misbranded drug in violation of the provisions of the "Food and Drugs Act".
- i) Marijuana, opium poppies, coca leaves. Heroin or any other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines. Or any compound. Manufactured salt, derivative. Or preparations thereof, except when imported by the Government of the Philippines or any person duly authorised by the Dangerous Drugs Board, for medicinal purposes only.
- j) Opium pipes and parts thereof, of whatever material.
- k) All other articles and parts thereof, the importation of which is prohibited by law or rules and regulations issued by competent authority. (As amended by Presidential Decree No.34.

SEC. 102. Abbreviations**SEC. 103. 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.

SEC. 104. Rates of Import Duty.

All Tariff Sections, Chapters, headings and subheadings and the rates of import duty under Section 104 of Presidential Decree No. 34 and all subsequent amendment issues under Executive Orders and Presidential Decrees are hereby adopted and form part of this Code.

There shall be levied, collected, and paid upon all imported articles the rates of duty indicated in the Section under this Section except as otherwise specifically provided for in this Code: Provided, that, the maximum rate shall not exceed one hundred percent *ad valorem*.

The rates of duty herein provided or subsequently fixed pursuant to Section four hundred one of this Code shall be subject to periodic investigation by the Tariff Commission and may be revised by the President upon recommendation of the National Economic and Development Authority.

The rates of duty herein provided shall apply to all products whether imported directly or indirectly of all foreign countries, which do not discriminate against Philippine export products. An additional 100% across-the-board duty shall be levied on the products of any foreign country which discriminates against Philippine export products.

The tariff Sections, Chapters, headings and subheadings and the rate of import duty under Section One Hundred Four of this Code shall be as follows:

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 No. 0301, 0306 or 0307;
 - b) cultures of micro-organisms and other products of heading No. 3002; and
 - c) animals of heading No. 9508.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0101	Live horses, asses, mules and hinnies:		
	- Horses:		
0101 11 00	-- Pure-bred breeding animals	3	3
0101 19 00	-- Other	5	5
0101 20 00	- Asses, mules and hinnies	5	5
0102	Live bovine animals:		
0102 10 00	- Pure-bred breeding animals ⁽¹⁾	3	3
0102 90 00	- Other	3	3
0103	Live swine:		
0103 10 00	- Pure-bred breeding animals ⁽¹⁾	3	3
	- Other:		
0103 91	-- Weighing less than 50 kg:		
0103 91 10	--- In-quota	30	30
0103 91 20	--- Out-quota	35	30
0103 92	-- Weighing 50 kg or more:		
0103 92 10	--- In-quota	30	30
0103 92 20	--- Out-quota	30	30
0104	Live sheep and goats:		
0104 10 00	- Sheep ⁽¹⁾	3	3
0104 20	- Goats:		
0104 20 10	--- Pure-bred breeding animals ⁽¹⁾	3	3
	--- Other:		
0104 20 91	---- In-quota	30	30
0104 20 92	---- Out-quota	35	30
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:		
0105 11	-- Fowls of the species <i>Gallus domesticus</i> :		
0105 11 10	--- Chicks, for breeding ⁽¹⁾	3	3
	--- Other:		
0105 11 91	---- In-quota	30	30
0105 11 92	---- Out-quota	30	30
0105 12	-- Turkeys:		
0105 12 10	--- For breeding ⁽¹⁾	3	3
	--- Other:		
0105 12 91	---- In-quota	30	30
0105 12 92	---- Out-quota	40	30
0105 19	-- Other:		
0105 19 10	--- Ducks and geese for breeding ⁽¹⁾	3	3
	--- Other:		
0105 19 91	---- In-quota	30	30
0105 19 92	---- Out-quota	40	30
	- Other:		
0105 92	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g:		
0105 92 10	--- Chickens, for breeding ⁽¹⁾	3	3
0105 92 20	--- Game cocks or any male chickens for cock fighting	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	--- Other:		
0105 92 91	---- In-quota	30	30
0105 92 92	---- Out-quota	40	30
0105 93	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2 000 g:		
0105 93 10	--- Chickens, for breeding ⁽¹⁾	3	3
0105 93 20	--- Game cocks or any male chickens for cock fighting	5	5
	--- Other:		
0105 93 91	---- In-quota	30	30
0105 93 92	---- Out-quota	40	30
0105 99	-- Other:		
	--- Ducks, geese and turkeys:		
0105 99 11	---- In-quota	30	30
0105 99 12	---- Out-quota	40	30
	--- Other:		
0105 99 91	---- In-quota	30	30
0105 99 92	---- Out-quota	40	30
0106 00 00	Other live animals ⁽¹⁾	5	5

⁽¹⁾ Annex."B" of Executive Order No. 133 (See Annex 1).

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

NOTE

1. This Chapter does not cover:
- a) products of the kinds described in headings Nos. 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
 - b) guts, bladders or stomachs of animals (heading No. 0504) or animal blood (heading No. 0511 or 3002); or
 - c) animal fat, other than products of heading No. 0209 (Chapter 15).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0201	Meat of bovine animals, fresh or chilled:		
0201 10 00	- Carcasses and half-carcasses	10	10
0201 20 00	- Other cuts with bone in	10	10
0201 30 00	- Boneless	10	10
0202	Meat of bovine animals, frozen:		
0202 10 00	- Carcasses and half-carcasses	10	10
0202 20 00	- Other cuts with bone in	10	10
0202 30 00	- Boneless	10	10
0203	Meat of swine, fresh, chilled or frozen:		
	- Fresh or chilled:		
0203 11	-- Carcasses and half-carcasses:		
0203 11 10	--- In-quota	30	30
0203 11 20	--- Out-quota	40	40
0203 12	-- Hams, shoulders and cuts thereof, with bone in:		
0203 12 10	--- In-quota	30	30
0203 12 20	--- Out-quota	40	40
0203 19	-- Other:		
	--- Pork bellies:		
0203 19 11	---- In-quota	30	30
0203 19 12	---- Out-quota	40	40
	--- Fore-ends and cuts thereof:		
0203 19 21	---- In-quota	30	30
0203 19 22	---- Out-quota	40	40
	--- Other:		
0203 19 91	---- In-quota	30	30
0203 19 92	---- Out-quota	40	40
	- Frozen:		
0203 21	-- Carcasses and half-carcasses:		
0203 21 10	--- In-quota	30	30
0203 21 20	--- Out-quota	40	40
0203 22	-- Hams, shoulders and cuts thereof, with bone in:		
0203 22 10	--- In-quota	30	30
0203 22 20	--- Out-quota	40	40
0203 29	-- Other:		
	--- Pork bellies:		
0203 29 11	---- In-quota	30	30
0203 29 12	---- Out-quota	40	40
	--- Fore-ends and cuts thereof:		
0203 29 21	---- In-quota	30	30
0203 29 22	---- Out-quota	40	40
	--- Other:		
0203 29 91	---- In-quota	30	30
0203 29 92	---- Out-quota	40	40
0204	Meat of sheep or goats, fresh, chilled or frozen:		
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	5	5
	- Other meat of sheep, fresh or chilled:		
0204 21 00	-- Carcasses and half-carcasses	5	5
0204 22 00	-- Other cuts with bone in	5	5
0204 23 00	-- Boneless	5	5
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	5	5
	- Other meat of sheep, frozen:		
0204 41 00	-- Carcasses and half-carcasses	5	5
0204 42 00	-- Other cuts with bone in	5	5
0204 43 00	-- Boneless	5	5
0204 50	- Meat of goats:		
0204 50 10	--- In-quota	30	30
0204 50 20	--- Out-quota	35	35
0205 00 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinds, fresh, chilled or frozen:		
0206 10 00	- Of bovine animals, fresh or chilled	7	5
	- Of bovine animals, frozen:		
0206 21 00	-- Tongues	7	5
0206 22 00	-- Livers	5	5
0206 29 00	-- Other	7	5
0206 30 00	- Of swine, fresh or chilled	7	5
	- Of swine, frozen:		
0206 41 00	-- Livers	5	5
0206 49 00	-- Other	10	10
0206 80 00	- Other, fresh or chilled	3	3
0206 90 00	- Other, frozen	3	3
0207	Meat and edible offal, of the poultry of heading No. 0105, fresh, chilled or frozen:		
	- Of fowls of the species <i>Gallus domesticus</i> :		
	-- Not cut in pieces, fresh or chilled:		
0207 11	---		
0207 11 10	---- In-quota	40	40
0207 11 20	---- Out-quota	40	40
0207 12	-- Not cut in pieces, frozen:		
0207 12 10	---- In-quota	40	40
0207 12 20	---- Out-quota	40	40
0207 13	-- Cuts and offal, fresh or chilled:		
0207 13 10	---- In-quota	40	40
0207 13 20	---- Out-quota	40	40
0207 14	-- Cuts and offal, frozen:		
	---- Liver:		
0207 14 11	---- In-quota	40	40
0207 14 12	---- Out-quota	40	40
	---- Other:		
0207 14 91	---- In-quota	40	40
0207 14 92	---- Out-quota	40	40
	- Of turkeys:		
	-- Not cut in pieces, fresh or chilled:		
0207 24	---		
0207 24 10	---- In-quota	40	40
0207 24 20	---- Out-quota	40	40
0207 25	-- Not cut in pieces, frozen:		
0207 25 10	---- In-quota	30	30
0207 25 20	---- Out-quota	35	35
0207 26	-- Cuts and offal, fresh or chilled:		
0207 26 10	---- In-quota	40	40
0207 26 20	---- Out-quota	40	40
0207 27	-- Cuts and offal, frozen:		
	---- Liver:		
0207 27 11	---- In-quota	40	40
0207 27 12	---- Out-quota	40	40
	---- Other:		
0207 27 91	---- In-quota	30	30
0207 27 92	---- Out-quota	40	40
	- Of ducks, geese or guinea fowls:		
	-- Not cut in pieces, fresh or chilled:		
0207 32	---		
	---- Of ducks:		
0207 32 11	---- In-quota	40	40
0207 32 12	---- Out-quota	40	40
	---- Of geese or guinea fowls:		
0207 32 21	---- In-quota	30	30
0207 32 22	---- Out-quota	40	40
0207 33	-- Not cut in pieces, frozen:		
0207 33 10	---- In-quota	40	40
0207 33 20	---- Out-quota	40	40
0207 34	-- Fatty livers, fresh or chilled:		
0207 34 10	---- In-quota	40	40
0207 34 20	---- Out-quota	40	40
0207 35	-- Other, fresh or chilled:		
0207 35 10	---- In-quota	40	40
0207 35 20	---- Out-quota	40	40
0207 36	-- Other, frozen:		
	---- Fatty livers:		
0207 36 11	---- In-quota	40	40
0207 36 12	---- Out-quota	40	40
	---- Other:		
0207 36 91	---- In-quota	40	40
0207 36 92	---- Out-quota	40	40

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0208	Other meat and edible meat offal, fresh, chilled or frozen:		
0208 10 00	- Of rabbits or hares	5	5
0208 20 00	- Frogs' legs	7	7
0208 90 00	- Other	7	7
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	5	5
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	40	40
0210 12 00	-- Bellies (streaky) and cuts thereof	40	40
0210 19 00	-- Other	40	40
0210 20 00	- Meat of bovine animals	7	7
0210 90	- Other, including edible flours and meals of meat or meat offal:		
0210 90 10	--- Freeze-dried chicken dice	3	3
0210 90 20	--- Dried pork skin	7	5
0210 90 90	--- Other	40	40

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES

1. This Chapter does not cover:
 - a) marine mammals (heading No. 0106) or meat thereof (heading No. 0208 or 0210);
 - b) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 2301); or
 - c) caviar or caviar substitutes prepared from fish eggs (heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0301	Live fish:		
0301 10 00	- Ornamental fish	3	3
	- Other live fish:		
0301 91 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>)	3	3
0301 92 00	-- Eels (<i>Anguilla spp.</i>)	3	3
0301 93 00	-- Carp	3	3
0301 99	-- Other:		
0301 99 10	--- Milkfish or lapu-lapu fry ⁽¹⁾	3	3
0301 99 20	--- Milkfish breeders ⁽¹⁾	3	3
0301 99 90	--- Other	5	5
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 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>)	5	5
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>)	5	5
0302 19 00	-- Other	5	5
	- 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>)	5	5
0302 22 00	-- Plaice (<i>Pleuronectes platessa</i>)	5	5
0302 23 00	-- Sole (<i>Solea spp.</i>)	5	5
0302 29 00	-- Other	5	5
	- 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>)	5	5
0302 32 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5	5
0302 33 00	-- Skipjack or stripe-bellied bonito	5	5
0302 39 00	-- Other	5	5
0302 40 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	5	5
0302 50 00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	5	5
	- 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>)	5	5
0302 62 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5	5
0302 63 00	-- Coalfish (<i>Pollachius virens</i>)	5	5
0302 64 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5	5
0302 65 00	-- Dogfish and other sharks	5	5
0302 66 00	-- Eels (<i>Anguilla spp.</i>)	5	5
0302 69 00	-- Other	5	5
0302 70 00	- Livers and roes	5	5
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 0304:		
0303 10 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>), excluding livers and roes	5	5
	- 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>)	5	5
0303 22 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	5
0303 29 00	-- Other	5	5
	- 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>)	5	5
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	5	5
0303 33 00	-- Sole (<i>Solea spp.</i>)	5	5
0303 39 00	-- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	- 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>)	5	5
0303 42 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5	5
0303 43 00	-- Skipjack or stripe-bellied bonito	5	5
0303 49 00	-- Other	5	5
0303 50 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	5	5
0303 60 00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	5	5
	- 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>)	5	5
0303 72 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5	5
0303 73 00	-- Coalfish (<i>Pollachius virens</i>)	5	5
0303 74 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5	5
0303 75 00	-- Dogfish and other sharks	5	5
0303 76 00	-- Eels (<i>Anguilla spp.</i>)	5	5
0303 77 00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	5	5
0303 78 00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	5	5
0303 79 00	-- Other	5	5
0303 80 00	- Livers and roes	5	5
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
0304 10 00	- Fresh or chilled	5	5
0304 20 00	- Frozen fillets	5	5
0304 90 00	- Other	5	5
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	7	5
0305 20 00	- Livers and roes, dried, smoked, salted or in brine	7	5
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	7	5
	- 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>)	7	5
0305 42 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5
0305 49 00	-- Other	7	5
	- 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>)	7	5
0305 59 00	-- Other	7	5
	- Fish, salted but not dried or smoked and fish in brine:		
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7	5
0305 63 00	-- Anchovies (<i>Engraulis spp.</i>)	7	5
0305 69 00	-- Other	7	5
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>)	5	5
0306 12 00	-- Lobsters (<i>Homarus spp.</i>)	5	5
0306 13 00	-- Shrimps and prawns	7	5
0306 14 00	-- Crabs	7	5
0306 19 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	7	5
	- Not frozen:		
0306 21 00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	5	5
0306 22 00	-- Lobsters (<i>Homarus spp.</i>)	5	5
0306 23 00	-- Shrimps and prawns	7	5
0306 24 00	-- Crabs	7	5
0306 29 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	5	5
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	7	5
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307 21 00	-- Live, fresh or chilled	7	5
0307 29 00	-- Other	7	5
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307 31 00	-- Live, fresh or chilled	7	5
0307 39 00	-- Other	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	- 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	3	3
0307 49 00	-- Other	3	3
	- Octopus (<i>Octopus spp.</i>):		
0307 51 00	-- Live, fresh or chilled	3	3
0307 59 00	-- Other	3	3
0307 60 00	- Snails, other than sea snails	7	5
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	-- Live, fresh or chilled	7	5
0307 99 00	-- Other	7	5

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

CHAPTER 4
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading No. 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 No. 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 No. 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 No. 3502) or globulins (heading No. 3504).

SUBHEADING NOTES

1. For the purposes of subheading No. 0404 10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading No. 0405 10 the term "butter" does not include dehydrated butter or ghee (subheading No. 0405 90).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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%	3	3
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	3	3
0401 30 00	- Of a fat content, by weight, exceeding 6%	3	3
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%	3	3
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	3	3
0402 29 00	- - Other	3	3
0402 91 00	- - Other: - - Not containing added sugar or other sweetening matter	5	5
0402 99 00	- - Other	5	5
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	- Yogurt:		
0403 10 10	- - - Containing fruits, nuts, cocoa or flavouring matter; liquid yogurt	7	5
0403 10 90	- - - Other	5	5
0403 90	- Other:		
0403 90 10	- - - Buttermilk	3	3
0403 90 90	- - - Other	5	5
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	3	3
0404 90 00	- Other	3	3
0405	Butter and other fats and oils derived from milk; dairy spreads:		
0405 10 00	- Butter	7	5
0405 20 00	- Dairy spreads	7	5
0405 90 00	- Other	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0406	Cheese and curd:		
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	3	3
0406 20	- Grated or powdered cheese, of all kinds:		
0406 20 10	- - - In containers of gross weight exceeding 20 kg	3	3
0406 20 90	- - - Other	5	5
0406 30 00	- Processed cheese, not grated or powdered	7	5
0406 40 00	- Blue-veined cheese	3	3
0406 90 00	- Other cheese	5	5
0407 00 00	Birds' eggs, in shell, fresh, preserved or cooked ⁽¹⁾	7	5
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	3	3
0408 19 00	- - Other	3	3
	- Other:		
0408 91 00	- - Dried	3	3
0408 99 00	- - Other	3	3
0409 00 00	Natural honey	7	5
0410 00 00	Edible products of animal origin, not elsewhere specified or included	3	3

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

CHAPTER 5
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover:
 - a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - b) hides or skins (including furskins) other than goods of heading No. 0505 and parings and similar waste of raw hides or skins of heading No. 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 No. 9603).
2. For the purposes of heading No. 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, 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	3	3
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	3	3
0502 90 00	- Other	3	3
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	3	3
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	3	3
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	3	3
0505 90 00	- Other	3	3
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	3	3
0506 90 00	- Other	3	3
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	3	3
0507 90 00	- Other	3	3
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 ⁽¹⁾	3	3
0509 00 00	Natural sponges of animal origin	3	3
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	3	3
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511 10 00	- Bovine semen ⁽²⁾	3	3
	- Other:		
0511 91 00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 ⁽²⁾	3	3
0511 99 00	-- Other ⁽²⁾	3	3

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No 1-99 (See Annex 2).

⁽²⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

SECTION II VEGETABLE PRODUCTS

NOTE

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

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

NOTES

1. Subject to the second part of heading No. 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 No. 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 No. 9701.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 1212:		
0601 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant ⁽¹⁾	3	3
0601 20 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots ⁽¹⁾	3	3
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:		
0602 10 00	- Unrooted cuttings and slips ⁽¹⁾	3	3
0602 20 00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts ⁽¹⁾	3	3
0602 30 00	- Rhododendrons and azaleas, grafted or not ⁽¹⁾	3	3
0602 40 00	- Roses, grafted or not ⁽¹⁾	3	3
0602 90 00	- Other ⁽¹⁾	3	3
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	7	5
0603 90 00	- Other	7	5
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	3	3
	- Other:		
0604 91 00	-- Fresh	7	5
0604 99 00	-- Other	7	5

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

CHAPTER 7
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES

1. This Chapter does not cover forage products of heading No. 1214.
2. In headings Nos. 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 No. 0712 covers all dried vegetables of the kinds falling in headings Nos. 0701 to 0711, other than:
 - a) dried leguminous vegetables, shelled (heading No. 0713);
 - b) sweet corn in the forms specified in headings Nos. 1102 to 1104;
 - c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 1105);
 - d) flour, meal and powder of the dried leguminous vegetables of heading No. 0713 (heading No. 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 0904).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0701	Potatoes, fresh or chilled:		
0701 10 00	- Seed ⁽¹⁾	3	3
0701 90	- Other:		
0701 90 10	--- In-quota	35	30
0701 90 20	--- Out-quota	40	30
0702 00 00	Tomatoes, fresh or chilled	7	5
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703 10 00	- Onions and shallots	40	30
0703 20 00	- Garlic	40	30
0703 90 00	- Leeks and other alliaceous vegetables	7	5
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
0704 10 00	- Cauliflowers and headed broccoli	7	5
0704 20 00	- Brussels sprouts	3	3
0704 90	- Other:		
0704 90 10	--- Cabbages	40	30
0704 90 90	--- Other	5	5
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:		
	- Lettuce:		
0705 11 00	- - Cabbage lettuce (head lettuce)	7	5
0705 19 00	- - Other	7	5
	- Chicory:		
0705 21 00	- - Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	3	3
0705 29 00	- - Other	5	5
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706 10 00	- Carrots and turnips	7	5
0706 90 00	- Other	7	5
0707 00 00	Cucumbers and gherkins, fresh or chilled	7	5
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708 10 00	- Peas (<i>Pisum sativum</i>)	7	5
0708 20 00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	7	5
0708 90 00	- Other leguminous vegetables	7	5
0709	Other vegetables, fresh or chilled:		
0709 10 00	- Globe artichokes	3	3
0709 20 00	- Asparagus	7	5
0709 30 00	- Aubergines (egg-plants)	7	5
0709 40 00	- Celery other than celeriac	7	5
	- Mushrooms and truffles:		
0709 51 00	- - Mushrooms	7	5
0709 52 00	- - Truffles	3	3
0709 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	7	5
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	7	5
0709 90	- Other:		
0709 90 10	--- Maize (sweet corn)	7	5
0709 90 90	--- Other	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
0710 10 00	- Potatoes	7	5
	- Leguminous vegetables, shelled or unshelled:		
0710 21 00	-- Peas (<i>Pisum sativum</i>)	7	5
0710 22 00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	7	5
0710 29 00	-- Other	7	5
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	7	5
0710 40 00	- Sweet corn	7	5
0710 80 00	- Other vegetables	7	5
0710 90 00	- Mixtures of vegetables	7	5
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	5	5
0711 20 00	- Olives	3	3
0711 30 00	- Capers	3	3
0711 40 00	- Cucumbers and gherkins	7	5
0711 90 00	- Other vegetables; mixtures of vegetables	5	5
30712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712 20 00	- Onions	3	3
0712 30 00	- Mushrooms and truffles	3	3
0712 90 00	- Other vegetables; mixtures of vegetables	3	3
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713 10 00	- Peas (<i>Pisum sativum</i>) ⁽²⁾	3	3
0713 20 00	- Chickpeas (garbanzos) ⁽²⁾	3	3
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek ⁽²⁾	7	5
0713 32 00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	7	5
0713 33 00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) ⁽²⁾	1	1
0713 39 00	-- Other	3	3
0713 40 00	- Lentils ⁽¹⁾	3	3
0713 50 00	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	3	3
0713 90 00	- Other	5	5
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:		
0714 10 00	- Manioc (cassava)	35	30
0714 20 00	- Sweet potatoes	35	30
0714 90 00	- Other	7	5

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	- Coconuts:		
0801 11 00	- - Desiccated	7	5
0801 19 00	- - Other	7	5
	- Brazil nuts:		
0801 21 00	- - In shell	3	3
0801 22 00	- - Shelled	3	3
	- Cashew nuts:		
0801 31 00	- - In shell ⁽¹⁾	7	5
0801 32 00	- - Shelled	7	5
0802	Other nuts, fresh or dried, whether or not shelled or peeled:		
	- Almonds:		
0802 11 00	- - In shell	3	3
0802 12 00	- - Shelled	3	3
	- Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802 21 00	- - In shell	3	3
0802 22 00	- - Shelled	3	3
	- Walnuts:		
0802 31 00	- - In shell	3	3
0802 32 00	- - Shelled	3	3
0802 40 00	- Chestnuts (<i>Castanea spp.</i>)	3	3
0802 50 00	- Pistachios	3	3
0802 90 00	- Other	3	3
0803 00 00	Bananas, including plantains, fresh or dried	7	5
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804 10 00	- Dates	3	3
0804 20 00	- Figs	3	3
0804 30 00	- Pineapples	7	5
0804 40 00	- Avocados	7	5
0804 50 00	- Guavas, mangoes and mangosteens	7	5
0805	Citrus fruit, fresh or dried:		
0805 10 00	- Oranges	7	5
0805 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	7	5
0805 30 00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>)	7	5
0805 40 00	- Grapefruit	7	5
0805 90 00	- Other	7	5
0806	Grapes, fresh or dried:		
0806 10 00	- Fresh	7	5
0806 20 00	- Dried	3	3
0807	Melons (including watermelons) and papaws (papayas), fresh:		
	- Melons (including watermelons):		
0807 11 00	- - Watermelons	7	5
0807 19 00	- - Other	7	5
0807 20 00	- Papaws (papayas)	7	5
0808	Apples, pears and quinces, fresh:		
0808 10 00	- Apples	7	5
0808 20 00	- Pears and quinces	7	5
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809 10 00	- Apricots	7	5
0809 20 00	- Cherries	7	5
0809 30 00	- Peaches, including nectarines	7	5
0809 40 00	- Plums and sloes	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0810	Other fruit, fresh:		
0810 10 00	- Strawberries	7	5
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	7	5
0810 30 00	- Black, white or red currants and gooseberries	7	5
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	7	5
0810 50 00	- Kiwifruit	7	5
0810 90 00	- Other	7	5
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	7	5
0811 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	7	5
0811 90 00	- Other	7	5
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	3	3
0812 20 00	- Strawberries	7	5
0812 90 00	- Other	7	5
0813	Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:		
0813 10 00	- Apricots	7	5
0813 20 00	- Prunes	7	5
0813 30 00	- Apples	7	5
0813 40 00	- Other fruit	7	5
0813 50 00	- Mixtures of nuts or dried fruits of this Chapter	7	5
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	7	5

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

CHAPTER 9
COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings Nos. 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 No. 0910.

The addition of other substances to the products of headings Nos. 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 No. 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 1211.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	- Coffee, not roasted:		
0901 11	-- Not decaffeinated:		
0901 11 10	--- In-quota	30	30
0901 11 20	--- Out-quota	40	30
0901 12	-- Decaffeinated:		
0901 12 10	--- In-quota	35	30
0901 12 20	--- Out-quota	40	30
	- Coffee, roasted:		
0901 21	-- Not decaffeinated:		
0901 21 10	--- In-quota	35	30
0901 21 20	--- Out-quota	40	30
0901 22	-- Decaffeinated:		
0901 22 10	--- In-quota	35	30
0901 22 20	--- Out-quota	40	30
0901 90	- Other:		
0901 90 10	--- In-quota	35	30
0901 90 20	--- Out-quota	40	30
0902	Tea, whether or not flavoured:		
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	3	3
0902 20 00	- Other green tea (not fermented)	3	3
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	3	3
0902 40 00	- Other black tea (fermented) and other partly fermented tea	3	3
0903 00 00	Maté	3	3
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	-- Neither crushed nor ground:		
0904 11 10	--- White pepper	5	5
0904 11 90	--- Other	7	5
0904 12	-- Crushed or ground:		
0904 12 10	--- White pepper	5	5
0904 12 90	--- Other	7	5
0904 20 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	5	5
0905 00 00	Vanilla	3	3
0906	Cinnamon and cinnamon-tree flowers:		
0906 10 00	- Neither crushed nor ground	3	3
0906 20 00	- Crushed or ground	3	3
0907 00 00	Cloves (whole fruit, cloves and stems)	3	3
0908	Nutmeg, mace and cardamoms:		
0908 10 00	- Nutmeg	3	3
0908 20 00	- Mace	3	3
0908 30 00	- Cardamoms	3	3
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
0909 10 00	- Seeds of anise or badian	3	3
0909 20 00	- Seeds of coriander	3	3
0909 30 00	- Seeds of cumin	3	3
0909 40 00	- Seeds of caraway	3	3
0909 50 00	- Seeds of fennel; juniper berries	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
0910 10 00	- Ginger	5	5
0910 20 00	- Saffron	3	3
0910 30 00	- Turmeric (curcuma)	3	3
0910 40 00	- Thyme; bay leaves	3	3
0910 50 00	- Curry	5	5
	- Other spices:		
0910 91 00	-- Mixtures referred to in Note 1 b) to this Chapter	3	3
0910 99 00	-- Other	5	5

CHAPTER 10 CEREALS

NOTES

1. a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 1006.
2. Heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1001	Wheat and meslin:		
1001 10 00	- Durum wheat	3	3
1001 90	- Other:		
1001 90 10	--- Wheat used as feed	7	5
1001 90 90	--- Other	3	3
1002 00 00	Rye	7	5
1003 00 00	Barley	7	5
1004 00 00	Oats	7	5
1005	Maize (corn):		
1005 10 00	- Seed ⁽¹⁾	3	3
1005 90	- Other:		
1005 90 10	--- Popcorn	7	5
	--- Other:		
1005 90 91	---- In-quota	35	35
1005 90 92	---- Out-quota	50	50
1006	Rice:		
1006 10	- Rice in the husk (paddy or rough):		
1006 10 10	--- Suitable for sowing	Free	Free
1006 10 90	--- Other	50	50
1006 20 00	- Husked (brown) rice	50	50
1006 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed	50	50
1006 40 00	- Broken rice	50	50
1007 00 00	Grain sorghum	7	5
1008	Buckwheat, millet and canary seed; other cereals:		
1008 10 00	- Buckwheat ⁽¹⁾	5	5
1008 20 00	- Millet ⁽¹⁾	5	5
1008 30 00	- Canary seed ⁽¹⁾	5	5
1008 90 00	- Other cereals	7	5

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

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 No. 0901 or 2101);
 - prepared flours, meals or starches of heading No. 1901;
 - corn flakes or other products of heading No. 1904;
 - vegetables, prepared or preserved, of heading No. 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 within 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 No. 2302.
- B) Products falling within this Chapter under the above provisions shall be classified in heading No. 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 in heading No. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1101 00 00	Wheat or meslin flour	5	5
1102	Cereal flours, other than of wheat or meslin:		
1102 10 00	- Rye flour	5	5
1102 20 00	- Maize (corn) flour	7	5
1102 30 00	- Rice flour	7	5
1102 90 00	- Other	7	5
1103	Cereal groats, meal and pellets:		
	- Groats and meal:		
1103 11 00	-- Of wheat	5	5
1103 12 00	-- Of oats	7	5
1103 13 00	-- Of maize (corn)	35	30
1103 14 00	-- Of rice	35	30
1103 19 00	-- Of other cereals	7	5
	- Pellets:		
1103 21 00	-- Of wheat	7	5
1103 29 00	-- Of other cereals	7	5
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 1006; germ of cereals, whole, rolled, flaked or ground:		
	- Rolled or flaked grains:		
1104 11 00	-- Of barley	3	3
1104 12 00	-- Of oats	3	3
1104 19 00	-- Of other cereals	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104 21 00	- - Of barley	7	5
1104 22 00	- - Of oats	7	5
1104 23 00	- - Of maize (corn)	40	30
1104 29 00	- - Of other cereals	7	5
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	7	5
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:		
1105 10 00	- Flour, meal and powder	1	1
1105 20 00	- Flakes, granules and pellets	5	5
1106	Flour, meal and powder of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714 or of the products of Chapter 8:		
1106 10 00	- Of the dried leguminous vegetables of heading No. 0713	7	5
1106 20 00	- Of sago or of roots or tubers of heading No. 0714	7	5
1106 30 00	- Of the products of Chapter 8	7	5
1107	Malt, whether or not roasted:		
1107 10 00	- Not roasted	1	1
1107 20 00	- Roasted	1	1
1108	Starches; inulin:		
	- Starches:		
1108 11 00	- - Wheat starch	3	3
1108 12 00	- - Maize (corn) starch	7	5
1108 13 00	- - Potato starch	3	3
1108 14 00	- - Manioc (cassava) starch	7	5
1108 19 00	- - Other starches	3	3
1108 20 00	- Inulin	3	3
1109 00 00	Wheat gluten, whether or not dried	3	3

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

NOTES

1. Heading No. 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 No. 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 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 Nos. 2304 to 2306.
3. For the purposes of heading No. 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 No. 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 Nos. 1201 to 1207 or 1211.
4. Heading No. 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 No. 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 No. 3808.
5. For the purposes of heading No. 1212, the term "seaweeds and other algae" does not include:
 - a) dead single-cell micro-organisms of heading No. 2102;
 - b) cultures of micro-organisms of heading No. 3002; or
 - c) fertilizers of heading No. 3101 or 3105.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1201 00 00	Soya beans, whether or not broken ⁽¹⁾	1	1
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
1202 10 00	- In shell	7	5
1202 20 00	- Shelled, whether or not broken	7	5
1203 00 00	Copra	7	5
1204 00 00	Linseed, whether or not broken	3	3
1205 00 00	Rape or colza seeds, whether or not broken	3	3
1206 00 00	Sunflower seeds, whether or not broken ⁽²⁾	3	3
1207	Other oil seeds and oleaginous fruits, whether or not broken:		
1207 10 00	- Palm nuts and kernels	7	5
1207 20 00	- Cotton seeds ⁽²⁾	3	3
1207 30 00	- Castor oil seeds ⁽²⁾	3	3
1207 40 00	- Sesamum seeds	7	5
1207 50 00	- Mustard seeds	3	3
1207 60 00	- Safflower seeds	3	3
	- Other:		
1207 91 00	-- Poppy seeds	3	3
1207 92 00	-- Shea nuts (karite nuts)	3	3
1207 99 00	-- Other	3	3
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
1208 10 00	- Of soya beans	3	3
1208 90 00	- Other	3	3
1209	Seeds, fruit and spores, of a kind used for sowing:		
	- Beet seed:		
1209 11 00	-- Sugar beet seed	3	3
1209 19 00	-- Other	3	3
	- Seeds of forage plants, other than beet seed:		
1209 21 00	-- Lucerne (alfalfa) seed ⁽²⁾	3	3
1209 22 00	-- Clover (<i>Trifolium spp.</i>) seed ⁽²⁾	3	3
1209 23 00	-- Fescue seed ⁽²⁾	3	3
1209 24 00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seed ⁽²⁾	3	3
1209 25 00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed ⁽²⁾	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1209 26 00	- - Timothy grass seed ⁽²⁾	3	3
1209 29 00	- - Other	3	3
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers ⁽¹⁾	3	3
	- Other:		
1209 91 00	- - Vegetable seeds ⁽²⁾	3	3
1209 99 00	- - Other ⁽²⁾	3	3
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	1	1
1210 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	1	1
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	3	3
1211 20 00	- Ginseng roots	3	3
1211 90 00	- Other	3	3
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	3	3
1212 20 00	- Seaweeds and other algae ⁽³⁾	5	5
1212 30 00	- Apricot, peach or plum stones and kernels	3	3
	- Other:		
1212 91 00	- - Sugar beet	3	3
1212 92 00	- - Sugar cane	7	5
1212 99 00	- - Other	3	3
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	3	3
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	3	3
1214 90 00	- Other	3	3

⁽¹⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

⁽³⁾ Annex "A" of Joint DOF-BOC Order No. 1-99 (See Annex 2).

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

NOTE

1. Heading No. 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 No. 1704);
 - b) malt extract (heading No. 1901);
 - c) extracts of coffee, tea or maté (heading No. 2101);
 - d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - e) camphor, glycyrrhizin or other products of heading No. 2914 or 2938;
 - f) medicaments of heading No. 3003 or 3004 or blood-grouping reagents (heading No. 3006);
 - g) tanning or dyeing extracts (heading No. 3201 or 3203);
 - h) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
 - ij) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 4001).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):		
1301 10 00	- Lac	1	1
1301 20 00	- Gum Arabic	1	1
1301 90 00	- Other	1	1
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	3	3
1302 12 00	-- Of liquorice	3	3
1302 13 00	-- Of hops	1	1
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	3	3
1302 19 00	-- Other	3	3
1302 20 00	- Pectic substances, pectinates and pectates	3	3
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302 31 00	-- Agar-agar	3	3
1302 32 00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3	3
1302 39	-- Other:		
1302 39 10	--- Carageenan	5	5
1302 39 90	--- Other	3	3

CHAPTER 14
VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 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 No. 4404).
3. Heading No. 1402 does not apply to wood wool (heading No. 4405).
4. Heading No. 1403 does not apply to prepared knots or tufts for broom or brush making (heading No. 9603).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
1401 20 00	- Rattans	3	3
1401 90 00	- Other	3	3
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	5
1402 90 00	- Other	3	3
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>)	3	3
1403 90 00	- Other	3	3
1404	Vegetable products not elsewhere specified or included:		
1404 10 00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	3	3
1404 20 00	- Cotton linters	3	3
1404 90 00	- Other	3	3

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

CHAPTER 15
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

NOTES

1. This Chapter does not cover:
 - a) pig fat or poultry fat of heading No. 0209;
 - b) cocoa butter, fat or oil (heading No. 1804);
 - c) edible preparations containing by weight more than 15% of the products of heading No. 0405 (generally Chapter 21);
 - d) greaves (heading No. 2301) or residues of headings Nos. 2304 to 2306;
 - e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulpho-nated oils or other goods of Section VI; or
 - f) factice derived from oils (heading No. 4002).
2. Heading No. 1509 does not apply to oils obtained from olives by solvent extraction (heading No. 1510).
3. Heading No. 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 No. 1522.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1501 00 00	Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503	3	3
1502 00 00	Fats of bovine animals, sheep or goats, other than those of heading No. 1503	3	3
1503 00 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	3	3
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	3	3
1504 20 00	- Fats and oils and their fractions, of fish, other than liver oils	3	3
1504 30 00	- Fats and oils and their fractions, of marine mammals	3	3
1505	Wool grease and fatty substances derived therefrom (including lanolin):		
1505 10 00	- Wool grease, crude	3	3
1505 90 00	- Other	3	3
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	3	3
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:		
1507 10 00	- Crude oil, whether or not degummed	5	5
1507 90 00	- Other	5	5
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
1508 10 00	- Crude oil	3	3
1508 90 00	- Other	3	3
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:		
1509 10 00	- Virgin	3	3
1509 90 00	- Other	3	3
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 No. 1509	3	3
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511 10 00	- Crude oil	15	5
1511 90 00	- Other	15	5
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	3	3
1512 19 00	-- Other	7	5
	- Cotton-seed oil and its fractions:		
1512 21 00	-- Crude oil, whether or not gossypol has been removed	3	3
1512 29 00	-- Other	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	7	5
1513 19 00	- - Other	7	5
	- Palm kernel or babassu oil and fractions thereof:		
1513 21 00	- - Crude oil	7	5
1513 29 00	- - Other	7	5
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
1514 10 00	- Crude oil	3	3
1514 90 00	- Other	3	3
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	1	1
1515 19 00	- - Other	1	1
	- Maize (corn) oil and its fractions:		
1515 21 00	- - Crude oil	7	5
1515 29 00	- - Other	7	5
1515 30 00	- Castor oil and its fractions	3	3
1515 40 00	- Tung oil and its fractions	3	3
1515 50 00	- Sesame oil and its fractions	3	3
1515 60 00	- Jojoba oil and its fractions	3	3
1515 90 00	- Other	3	3
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	1	1
1516 20	- Vegetable fats and oils and their fractions:		
1516 20 10	- - - Hydrogenated vegetable fats in flakes	3	3
1516 20 90	- - - Other	10	5
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 No. 1516:		
1517 10 00	- Margarine, excluding liquid margarine	7	5
1517 90 00	- Other	10	5
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 No. 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	3	3
1519	Deleted		
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	7	5
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521 10 00	- Vegetable waxes	3	3
1521 90 00	- Other	3	3
1522 00 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	3	3

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

NOTE

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

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

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 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 No. 1902 or to the preparations of heading No. 2103 or 2104.

SUBHEADING NOTES

1. For the purposes of subheading No. 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 No. 1602.
2. The fish and crustaceans specified in the subheadings of heading No. 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1601 00 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	30	30
1602	Other prepared or preserved meat, meat offal or blood:		
1602 10 00	- Homogenized preparations	45	30
1602 20 00	- Of liver of any animal	40	30
	- Of poultry of heading No. 0105:		
1602 31	-- Of turkeys:		
1602 31 10	--- In airtight containers	40	30
1602 31 90	--- Other	40	30
1602 32	-- Of fowls of the species <i>Gallus domesticus</i> :		
1602 32 10	--- In airtight containers	40	30
1602 32 90	--- Other	40	30
1602 39	-- Other:		
1602 39 10	--- In airtight containers	40	30
1602 39 90	--- Other	40	30
	- Of swine:		
1602 41	-- Hams and cuts thereof:		
1602 41 10	--- In airtight containers	40	30
1602 41 90	--- Other	40	30
1602 42 00	-- Shoulders and cuts thereof	40	30
1602 49 00	-- Other, including mixtures	40	30
1602 50 00	- Of bovine animals	30	30
1602 90	- Other, including preparations of blood of any animal:		
1602 90 10	--- In airtight containers	35	30
1602 90 90	--- Other	35	30
1603 00 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	5	5
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	7	5
1604 12 00	-- Herrings	7	5
1604 13 00	-- Sardines, sardinella and brisling or sprats	7	5
1604 14 00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1604 15 00	- - Mackerel	7	5
1604 16 00	- - Anchovies	7	5
1604 19 00	- - Other	7	5
1604 20 00	- Other prepared or preserved fish	7	5
1604 30 00	- Caviar and caviar substitutes	7	5
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 10 00	- Crab	7	5
1605 20 00	- Shrimps and prawns	7	5
1605 30 00	- Lobster	7	5
1605 40 00	- Other crustaceans	7	5
1605 90 00	- Other	7	5

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

NOTE

1. This Chapter does not cover:

- a) sugar confectionery containing cocoa (heading No. 1806);
- b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940; or
- c) medicaments or other products of Chapter 30.

SUBHEADING NOTE

1. For the purposes of subheadings Nos. 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1701	Cane or beet sugar and chemically pure sucrose, in solid form:		
	- Raw sugar not containing added flavouring or colouring matter:		
1701 11	-- Cane sugar:		
1701 11 10	--- In-quota	50	50
1701 11 20	--- Out-quota	50	50
1701 12	-- Beet sugar:		
1701 12 10	--- In-quota	50	50
1701 12 20	--- Out-quota	50	50
	- Other:		
1701 91	-- Containing added flavouring or colouring matter:		
1701 91 10	--- In-quota	50	50
1701 91 20	--- Out-quota	50	50
1701 99	-- Other:		
1701 99 10	--- In-quota	50	50
1701 99 20	--- Out-quota	50	50
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	1	1
1702 19 00	-- Other	3	3
1702 20 00	- Maple sugar and maple syrup	7	5
1702 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	3	3
1702 40 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	3	3
1702 50 00	- Chemically pure fructose	3	3
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	7	5
1702 90 00	- Other, including invert sugar	3	3
1703	Molasses resulting from the extraction or refining of sugar:		
1703 10 00	- Cane molasses	5	5
1703 90 00	- Other	5	5
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704 10 00	- Chewing gum, whether or not sugar-coated	7	5
1704 90	- Other:		
1704 90 10	--- White Chocolate	5	5
1704 90 90	--- Other	7	5

CHAPTER 18
COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does not cover the preparations of heading No. 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading No. 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
1801 00 00	Cocoa beans, whole or broken, raw or roasted	3	3
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	3	3
1803	Cocoa paste, whether or not defatted:		
1803 10 00	- Not defatted	3	3
1803 20 00	- Wholly or partly defatted	3	3
1804 00 00	Cocoa butter, fat and oil	3	3
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	5	5
1806	Chocolate and other food preparations containing cocoa:		
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	7	5
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	7	5
	- Other, in blocks, slabs or bars:		
1806 31 00	- - Filled	5	5
1806 32 00	- - Not filled	5	5
1806 90	- Other:		
1806 90 10	- - - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa and other food preparations of goods of headings Nos. 0401 to 0404, containing 5% or more but less than 10% by weight of cocoa, for infant use, not put up for retail sale	3	3
1806 90 20	- - - Other food preparations of flour, meal, starch or malt extract containing 40% or more but less than 50% by weight of cocoa and other food preparations of goods of headings Nos. 0401 to 0404 containing, 5% or more but less than 10% by weight of cocoa; preparations of cereals containing 6% or more but not more than 8% by weight of cocoa	7	5
1806 90 90	- - - Other	5	5

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

NOTES

1. This Chapter does not cover:
 - a) except in the case of stuffed products of heading No. 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 No. 2309); or
 - c) medicaments or other products of Chapter 30.
2. For the purposes of heading No. 1901, the terms "flour" and "meal" mean:
 - a) cereal flour and meal of Chapter 11, and
 - b) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 0712), of potatoes (heading No. 1105) or of dried leguminous vegetables (heading No. 1106).
3. Heading No. 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 No. 1806 (heading No. 1806).
4. For the purposes of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
1901 10 00	- Preparations for infant use, put up for retail sale	5	5
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7	5
1901 90	- Other:		
1901 90 10	--- Soya-based preparations, whether or not in powder form	3	3
1901 90 20	--- Malt extract	1	1
1901 90 30	--- Filled milk	7	5
1901 90 40	--- Preparations for infant use, not put up for retail sale	1	1
1901 90 90	--- Other	7	5
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	7	5
1902 19 00	-- Other	7	5
1902 20 00	- Stuffed pasta, whether or not cooked or otherwise prepared	7	5
1902 30 00	- Other pasta	7	5
1902 40 00	- Couscous	7	5
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	7	5
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 grains (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	7	5
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	7	5
1904 90 00	- Other	7	5
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	7	5
1905 20 00	- Gingerbread and the like	7	5
1905 30 00	- Sweet biscuits; waffles and wafers	7	5
1905 40 00	- Rusks, toasted bread and similar toasted products	7	5
1905 90 00	- Other	7	5

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 No. 2104.
2. Headings Nos. 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 1704) or chocolate confectionery (heading No. 1806).
3. Headings Nos. 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading No. 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 No. 2002.
5. For the purposes of heading No. 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 No. 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 No. 2005 10 takes precedence over all other subheadings of heading No. 2005.
2. For the purposes of subheading No. 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 No. 2007 10 takes precedence over all other subheadings of heading No. 2007.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001 10 00	- Cucumbers and gherkins	7	5
2001 20 00	- Onions	7	5
2001 90 00	- Other	7	5
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002 10 00	- Tomatoes, whole or in pieces	7	5
2002 90	- Other:		
2002 90 10	--- Tomato paste	7	5
2002 90 20	--- Tomato powder	3	3
2002 90 90	--- Other	7	5
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003 10 00	- Mushrooms	7	5
2003 20 00	- Truffles	5	5
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006:		
2004 10 00	- Potatoes	5	5
2004 90	- Other vegetables and mixtures of vegetables:		
2004 90 10	--- Preparations of a kind used for infant food	3	3
2004 90 90	--- Other	7	5
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:		
2005 10 00	- Homogenized vegetables	5	5
2005 20 00	- Potatoes	7	5
2005 40 00	- Peas (<i>Pisum sativum</i>)	7	5
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
2005 51 00	-- Beans, shelled	7	5
2005 59 00	-- Other	7	5
2005 60 00	- Asparagus	7	5
2005 70 00	- Olives	5	5
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	7	5
2005 90 00	- Other vegetables and mixtures of vegetables	7	5
2006 00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:		
2007 10 00	- Homogenized preparations	5	5
	- Other:		
2007 91 00	-- Citrus fruit	7	5
2007 99	-- Other:		
2007 99 10	--- Fruit grains and pastes other than of mango, pineapple or strawberries	3	3
2007 99 90	--- Other	7	5
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	7	5
2008 19 00	-- Other, including mixtures	7	5
2008 20 00	- Pineapples	7	5
2008 30 00	- Citrus fruit	7	5
2008 40 00	- Pears	5	5
2008 50 00	- Apricots	5	5
2008 60 00	- Cherries	5	5
2008 70 00	- Peaches	5	5
2008 80 00	- Strawberries	7	5
	- Other, including mixtures other than those of subheading No. 2008 19:		
2008 91 00	-- Palm hearts	5	5
2008 92 00	-- Mixtures	7	5
2008 99 00	-- Other	7	5
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	5	5
2009 19 00	-- Other	1	1
2009 20 00	- Grapefruit juice	5	5
2009 30 00	- Juice of any other single citrus fruit	7	5
2009 40 00	- Pineapple juice	7	5
2009 50 00	- Tomato juice	7	5
2009 60 00	- Grape juice (including grape must)	3	3
2009 70 00	- Apple juice	5	5
2009 80 00	- Juice of any other single fruit or vegetable	7	5
2009 90 00	- Mixtures of juices	7	5

CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:
 - a) mixed vegetables of heading No. 0712;
 - b) roasted coffee substitutes containing coffee in any proportion (heading No. 0901);
 - c) flavoured tea (heading No. 0902);
 - d) spices or other products of headings Nos. 0904 to 0910;
 - e) food preparations, other than the products described in heading No. 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 No. 3003 or 3004; or
 - g) prepared enzymes of heading No. 3507.
2. Extracts of the substitutes referred to in Note 1 b) above are to be classified in heading No. 2101.
3. For the purposes of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	-- Extracts, essences and concentrates:		
2101 11 10	--- In-quota	30	30
2101 11 20	--- Out-quota	45	30
2101 12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101 12 10	--- In-quota	30	30
2101 12 20	--- Out-quota	45	30
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	7	5
2101 30 00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	7	5
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:		
2102 10 00	- Active yeasts	3	3
2102 20 00	- Inactive yeasts; other single-cell micro-organisms, dead	3	3
2102 30 00	- Prepared baking powders	5	5
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103 10 00	- Soya sauce	7	5
2103 20 00	- Tomato ketchup and other tomato sauces	7	5
2103 30 00	- Mustard flour and meal and prepared mustard	5	5
2103 90 00	- Other	7	5
2104	Soups and broths and preparations therefor; homogenized composite food preparations:		
2104 10 00	- Soups and broths and preparations therefor	7	5
2104 20 00	- Homogenized composite food preparations	5	5
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	7	5
2106	Food preparations not elsewhere specified or included:		
2106 10 00	- Protein concentrates and textured protein substances	3	3
2106 90	- Other:		
2106 90 10	--- Flavouring materials, n.e.s., of the kind used in the food and drink industries; other food preparations to be used as raw materials in preparing composite concentrates for making beverages	1	1
2106 90 20	--- Cheese flavouring powder	1	1
2106 90 30	--- Non-dairy creamer	7	5
2106 90 40	--- Artificial sweeteners	5	5
2106 90 50	--- Composite concentrates for simple dilution with water to make beverages	5	5
2106 90 60	--- Food supplements	7	5
2106 90 70	--- Fortificant premixes (vitamins and minerals)	1	1
2106 90 80	--- Yeast extract powder	3	3
2106 90 90	--- Other	7	5

CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:
 - a) products of this Chapter (other than those of heading No. 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 2103);
 - b) sea water (heading No. 2501);
 - c) distilled or conductivity water or water of similar purity (heading No. 2851);
 - d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 2915);
 - e) medicaments of heading No. 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 No. 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 Nos. 2203 to 2206 or heading No. 2208 as appropriate.

SUBHEADING NOTE

1. For the purposes of subheading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		
2201 10 00	- Mineral waters and aerated waters	7	5
2201 90 00	- Other	7	5
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 No. 2009:		
2202 10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	7	5
2202 90	- Other:		
2202 90 10	--- Flavoured UHT milk drink	7	5
2202 90 20	--- Soya milk	3	3
2202 90 90	--- Other	7	5
2203 00 00	Beer made from malt	7	5
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009:		
2204 10 00	- Sparkling wine	5	5
2204 21 00	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: - - In containers holding 2 litres or less	5	5
2204 29 00	- - Other	5	5
2204 30 00	- Other grape must	5	5
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
2205 10 00	- In containers holding 2 litres or less	5	5
2205 90 00	- Other	5	5
2206 00 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	5	5
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	7	5
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	7	5
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	7	5
2208 30 00	- Whiskies	7	5
2208 40 00	- Rum and tafia	7	5
2208 50 00	- Gin and Geneva	7	5
2208 60 00	- Vodka	7	5
2208 70 00	- Liqueurs and cordials	7	5
2208 90 00	- Other	7	5
2209 00 00	Vinegar and substitutes for vinegar obtained from acetic acid	7	5

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

NOTE

1. Heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 ⁽¹⁾	3	3
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates ⁽¹⁾	3	3
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)	7	5
2302 20 00	- Of rice	3	3
2302 30 00	- Of wheat	3	3
2302 40 00	- Of other cereals	3	3
2302 50 00	- Of leguminous plants	3	3
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 ⁽¹⁾	3	3
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	3	3
2303 30 00	- Brewing or distilling dregs and waste	3	3
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 ⁽¹⁾	3	3
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	3	3
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 No. 2304 or 2305:		
2306 10 00	- Of cotton seeds	3	3
2306 20 00	- Of linseed	3	3
2306 30 00	- Of sunflower seeds	3	3
2306 40 00	- Of rape or colza seeds	3	3
2306 50 00	- Of coconut or copra	7	5
2306 60 00	- Of palm nuts or kernels	7	5
2306 70 00	- Of maize (corn) germ	7	5
2306 90 00	- Other	3	3
2307 00 00	Wine lees; argol	3	3
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	3	3
2308 90 00	- Other	3	3
2309	Preparations of a kind used in animal feeding:		
2309 10 00	- Dog or cat food, put up for retail sale	5	5
2309 90	- Other:		
2309 90 10	--- Feed additives; premixes; feed supplements ⁽¹⁾	3	3
2309 90 20	--- Prawn feeds ⁽¹⁾	3	3
2309 90 30	--- Primate diet	3	3
2309 90 90	--- Other	35	30

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2401	Unmanufactured tobacco; tobacco refuse:		
2401 10 00	- Tobacco, not stemmed/stripped	7	5
2401 20 00	- Tobacco, partly or wholly stemmed/stripped	7	5
2401 30 00	- Tobacco refuse	7	5
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	7	5
2402 20 00	- Cigarettes containing tobacco	7	5
2402 90 00	- Other	7	5
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	7	5
	- Other:		
2403 91 00	- - “Homogenized” or “reconstituted” tobacco	3	3
2403 99 00	- - Other	3	3

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 No. 2802);
 - b) earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading No. 2821);
 - c) medicaments or other products of Chapter 30;
 - d) perfumery, cosmetic or toilet preparations (Chapter 33);
 - e) setts, curbstones or flagstones (heading No. 6801), mosaic cubes or the like (heading No. 6802); roofing, facing or damp course slates (heading No. 6803);
 - f) precious or semi-precious stones (heading No. 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 No. 3824; optical elements of sodium chloride or of magnesium oxide (heading No. 9001);
 - h) billiard chinks (heading No. 9504); or
 - ij) writing or drawing chinks or tailors' chinks (heading No. 9609).
3. Any products classifiable in heading No. 2517 and any other heading of the Chapter are to be classified in heading No. 2517.
4. Heading No. 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 pottery.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2501 00 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	1	1
2502 00 00	Unroasted iron pyrites	3	3
2503 00 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	3	3
2504	Natural graphite:		
2504 10 00	- In powder or in flakes	1	1
2504 90 00	- Other	3	3
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	3	3
2505 90 00	- Other	3	3
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	3	3
	- Quartzite:		
2506 21 00	-- Crude or roughly trimmed	3	3
2506 29 00	-- Other	3	3
2507 00 00	Kaolin and other kaolinic clays, whether or not calcined	3	3
2508	Other clays (not including expanded clays of heading No. 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:		
2508 10 00	- Bentonite	3	3
2508 20 00	- Decolourizing earths and fuller's earth	3	3
2508 30 00	- Fire-clay	3	3
2508 40 00	- Other clays	3	3
2508 50 00	- Andalusite, kyanite and sillimanite	3	3
2508 60 00	- Mullite	3	3
2508 70 00	- Chamotte or dinas earths	3	3
2509 00 00	Chalk	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:		
2510 10 00	- Unground	1	1
2510 20 00	- Ground	1	1
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816:		
2511 10 00	- Natural barium sulphate (barytes)	1	1
2511 20 00	- Natural barium carbonate (witherite)	1	1
2512 00 00	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	3	3
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")	3	3
2513 19 00	- - Other	3	3
2513 20 00	- Emery, natural corundum, natural garnet and other natural abrasives ⁽¹⁾	3	3
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	3	3
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:		
2515 11 00	- - Crude or roughly trimmed	5	5
2515 12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2515 12 10	- - - Blocks	5	5
2515 12 20	- - - Slabs	5	5
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster	3	3
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	3	3
2516 12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2516 12 10	- - - Blocks	3	3
2516 12 20	- - - Slabs	5	5
	- Sandstone:		
2516 21 00	- - Crude or roughly trimmed	3	3
2516 22 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	3	3
2516 90 00	- Other monumental or building stone	3	3
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 No. 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	3	3
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517 10 00	3	3
2517 30 00	- Tarred macadam	3	3
	- Granules, chippings and powder, of stones of heading No. 2515 or 2516, whether or not heat-treated:		
2517 41 00	- - Of marble	3	3
2517 49 00	- - Other	3	3
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	3	3
2518 20 00	- Calcined dolomite	3	3
2518 30 00	- Agglomerated dolomite (including tarred dolomite)	3	3
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)	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2519 90	- Other:		
2519 90 10	- - - Fused magnesia	1	1
2519 90 20	- - - Dead-burned (sintered) magnesia	1	1
2519 90 90	- - - Other	3	3
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 00	- Gypsum; anhydrite ⁽¹⁾	3	3
2520 20 00	- Plasters	3	3
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	3	3
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825:		
2522 10 00	- Quicklime	5	5
2522 20 00	- Slaked lime ⁽²⁾	5	5
2522 30 00	- Hydraulic lime	5	5
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	- Cement clinkers:		
2523 10 10	- - - For white cement	3	3
2523 10 90	- - - Other	5	5
	- Portland cement:		
2523 21 00	- - White cement, whether or not artificially coloured	3	3
2523 29 00	- - Other	5	5
2523 30 00	- Aluminous cement	3	3
2523 90 00	- Other hydraulic cements	5	5
2524 00 00	Asbestos	3	3
2525	Mica, including splittings; mica waste:		
2525 10 00	- Crude mica and mica rifted into sheets or splittings	3	3
2525 20 00	- Mica powder	1	1
2525 30 00	- Mica waste	3	3
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 00	- Not crushed, not powdered	1	1
2526 20 00	- Crushed or powdered	1	1
2527 00 00	Natural cryolite; natural chiolite	3	3
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)	3	3
2528 90 00	- Other	3	3
2529	Felspar; leucite; nepheline and nepheline syenite; fluorspar:		
2529 10 00	- Felspar	3	3
	- Fluorspar:		
2529 21 00	- - Containing by weight 97% or less of calcium fluoride	1	1
2529 22 00	- - Containing by weight more than 97% of calcium fluoride	1	1
2529 30 00	- Leucite; nepheline and nepheline syenite	1	1
2530	Mineral substances not elsewhere specified or included:		
2530 10 00	- Vermiculite, perlite and chlorites, unexpanded	3	3
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	3	3
2530 40 00	- Natural micaceous iron oxides	3	3
2530 90 00	- Other	3	3

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No. 1-99 (See annex 2).

⁽²⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

**CHAPTER 26
ORES, SLAG AND ASH**

NOTES

1. This Chapter does not cover:
 - a) slag or similar industrial waste prepared as macadam (heading No. 2517);
 - b) natural magnesium carbonate (magnesite), whether or not calcined (heading No. 2519);
 - c) basic slag of Chapter 31;
 - d) slag wool, rock wool or similar mineral wools (heading No. 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 No. 7112); or
 - f) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings Nos. 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 No. 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2601	Iron ores and concentrates, including roasted iron pyrites:		
	- Iron ores and concentrates, other than roasted iron pyrites:		
2601 11 00	- - Non-agglomerated	3	3
2601 12 00	- - Agglomerated	3	3
2601 20 00	- Roasted iron pyrites	3	3
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	3	3
2603 00 00	Copper ores and concentrates	3	3
2604 00 00	Nickel ores and concentrates	3	3
2605 00 00	Cobalt ores and concentrates	3	3
2606 00 00	Aluminium ores and concentrates	1	1
2607 00 00	Lead ores and concentrates	3	3
2608 00 00	Zinc ores and concentrates	3	3
2609 00 00	Tin ores and concentrates	3	3
2610 00 00	Chromium ores and concentrates	3	3
2611 00 00	Tungsten ores and concentrates	3	3
2612	Uranium or thorium ores and concentrates:		
2612 10 00	- Uranium ores and concentrates	3	3
2612 20 00	- Thorium ores and concentrates	3	3
2613	Molybdenum ores and concentrates:		
2613 10 00	- Roasted	3	3
2613 90 00	- Other	3	3
2614 00 00	Titanium ores and concentrates	1	1
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:		
2615 10 00	- Zirconium ores and concentrates	1	1
2615 90 00	- Other	1	1
2616	Precious metal ores and concentrates ⁽¹⁾:		
2616 10 00	- Silver ores and concentrates	3	3
2616 90 00	- Other	3	3
2617	Other ores and concentrates:		
2617 10 00	- Antimony ores and concentrates	3	3
2617 90 00	- Other	3	3
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	1	1
2619 00 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
2620 19 00	- - Other	3	3
2620 20 00	- Containing mainly lead	3	3
2620 30 00	- Containing mainly copper	3	3
2620 40 00	- Containing mainly aluminium	3	3
2620 50 00	- Containing mainly vanadium	3	3
2620 90 00	- Other	3	3
2621 00 00	Other slag and ash, including seaweed ash (kelp)	3	3

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No. 1-99 (See annex 2).

CHAPTER 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES

NOTES

1. This Chapter does not cover:
 - a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 2711;
 - b) medicaments of heading No. 3003 or 3004; or
 - c) mixed unsaturated hydrocarbons of heading No. 3301, 3302 or 3805.
2. References in heading No. 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 No. 2701 11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading No. 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
3. For the purposes of subheadings Nos. 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
	- Coal, whether or not pulverized, but not agglomerated:		
2701 11 00	- - Anthracite	1	1
2701 12 00	- - Bituminous coal	5	5
2701 19 00	- - Other coal	5	5
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	3	3
2702	Lignite, whether or not agglomerated, excluding jet:		
2702 10 00	- Lignite, whether or not pulverized, but not agglomerated	3	3
2702 20 00	- Agglomerated lignite	3	3
2703 00 00	Peat (including peat litter), whether or not agglomerated	3	3
2704 00 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	1	1
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	3	3
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	3	3
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	1	1
2707 20 00	- Toluole	3	3
2707 30 00	- Xylole	3	3
2707 40 00	- Naphthalene	3	3
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	3	3
2707 60 00	- Phenols	3	3
	- Other:		
2707 91 00	- - Creosote oils	3	3
2707 99 00	- - Other	3	3
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
2708 10 00	- Pitch	3	3
2708 20 00	- Pitch coke	3	3
2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2710 00	Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
2710 00 10	--- Propylene tetramer	1	1
2710 00 20	--- Carbon black feedstock oil	1	1
2710 00 30	--- Fuel oils	3	3
2710 00 40	--- Lubricating oils, including lubricating oil basestock	3	3
2710 00 50	--- Naphta	3	3
2710 00 60	--- Low aromatic solvents with less than 1% by weight of aromatic content	3	3
2710 00 70	--- Other solvents	3	3
2710 00 80	--- Gas oils (including diesel oil), kerosene (including kerosene type jet fuel) and motor gasoline; other heavy oils	3	3
2710 00 90	--- Other oils and preparations	3	3
2711	Petroleum gases and other gaseous hydrocarbons:		
	- Liquefied:		
2711 11 00	-- Natural gas	5	5
2711 12 00	-- Propane	3	3
2711 13 00	-- Butanes	3	3
2711 14 00	-- Ethylene, propylene, butylene and butadiene	3	3
2711 19 00	-- Other	3	3
	- In gaseous state:		
2711 21 00	-- Natural gas	5	5
2711 29 00	-- Other	3	3
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:		
2712 10 00	- Petroleum jelly	3	3
2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	3	3
2712 90 00	- Other ⁽¹⁾	3	3
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	3	3
2713 12 00	-- Calcined	3	3
2713 20 00	- Petroleum bitumen	3	3
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	3	3
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	3	3
2714 90 00	- Other	3	3
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)	3	3

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No. 1-99 (See annex 2).

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. a) Goods (other than radioactive ores) answering to a description in heading No. 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 No. 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 No. 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 No. 2831), carbonates and peroxocarbonates of inorganic bases (heading No. 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 2837), fulminates, cyanates and thiocyanates of inorganic bases (heading No. 2838), organic products included in headings Nos. 2843 to 2846 and carbides (heading No. 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 No. 2811);
 - b) halide oxides of carbon (heading No. 2812);
 - c) carbon disulphide (heading No. 2813);
 - d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 2842);
 - e) hydrogen peroxide, solidified with urea (heading No. 2847) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 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 No. 3206;
 - e) artificial graphite (heading No. 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813; ink removers put up in packings for retail sale, of heading No. 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 No. 3824;
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 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 No. 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 No. 2811.
5. Headings Nos. 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.
Except where the context otherwise requires, double or complex salts are to be classified in heading No. 2842.

6. Heading No. 2844 applies only to:
- technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 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 μ Ci/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 Nos. 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 No. 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 No. 3818.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
I. CHEMICAL ELEMENTS			
2801	Fluorine, chlorine, bromine and iodine:		
2801 10 00	- Chlorine	5	5
2801 20 00	- Iodine	3	3
2801 30 00	- Fluorine; bromine	3	3
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	3	3
2803 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):		
2803 00 10	--- Acetylene black	3	3
2803 00 90	--- Other	1	1
2804	Hydrogen, rare gases and other non-metals:		
2804 10 00	- Hydrogen	3	3
	- Rare gases:		
2804 21 00	-- Argon	3	3
2804 29 00	-- Other	3	3
2804 30 00	- Nitrogen	3	3
2804 40 00	- Oxygen	3	3
2804 50 00	- Boron; tellurium	3	3
	- Silicon:		
2804 61 00	-- Containing by weight not less than 99.99% of silicon	3	3
2804 69 00	-- Other	1	1
2804 70 00	- Phosphorus	1	1
2804 80 00	- Arsenic	1	1
2804 90 00	- Selenium	3	3
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	3	3
2805 19 00	-- Other	3	3
	- Alkaline-earth metals:		
2805 21 00	-- Calcium	3	3
2805 22 00	-- Strontium and barium	3	3
2805 30 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	3	3
2805 40 00	- Mercury	3	3
II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:		
2806 10 00	- Hydrogen chloride (hydrochloric acid)	5	5
2806 20 00	- Chlorosulphuric acid	3	3
2807 00 00	Sulphuric acid; oleum	5	5
2808 00 00	Nitric acid; sulphonitric acids	1	1
2809	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids:		
2809 10 00	- Diphosphorus pentoxide	3	3
2809 20	- Phosphoric acid and polyphosphoric acids:		
2809 20 10	--- Phosphoric acid	1	1
2809 20 90	--- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2810 00 00	Oxides of boron; boric acids	3	3
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:		
	- Other inorganic acids:		
2811 11 00	- - Hydrogen fluoride (hydrofluoric acid)	1	1
2811 19 00	- - Other	3	3
	- Other inorganic oxygen compounds of non-metals:		
2811 21 00	- - Carbon dioxide	3	3
2811 22 00	- - Silicon dioxide	1	1
2811 23 00	- - Sulphur dioxide	1	1
2811 29 00	- - Other	3	3
	III. HALOGEN OR SUPHUR COMPOUNDS OF NON-METALS		
2812	Halides and halide oxides of non-metals		
2812 10 00	- Chlorides and chloride oxides	3	3
2812 90 00	- Other	3	3
2813	Sulphides of non-metals; commercial phosphorus trisulphide:		
2813 10 00	- Carbon disulphide	3	3
2813 90 00	- Other	3	3
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814	Ammonia, anhydrous or in aqueous solution:		
2814 10 00	- Anhydrous ammonia	1	1
2814 20 00	- Ammonia in aqueous solution	1	1
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
	- Sodium hydroxide (caustic soda):		
2815 11 00	- - Solid	3	3
2815 12 00	- - In aqueous solution (soda lye or liquid soda)	5	5
2815 20	- Potassium hydroxide (caustic potash):		
2815 20 10	- - - Solid	1	1
2815 20 90	- - - Other	1	1
2815 30 00	- Peroxides of sodium or potassium	3	3
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:		
2816 10 00	- Hydroxide and peroxide of magnesium	3	3
2816 20 00	- Oxide, hydroxide and peroxide of strontium	3	3
2816 30 00	- Oxide, hydroxide and peroxide of barium	3	3
2817 00 00	Zinc oxide; zinc peroxide	5	5
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:		
2818 10 00	- Artificial corundum, whether or not chemically defined	3	3
2818 20 00	- Aluminium oxide, other than artificial corundum	1	1
2818 30 00	- Aluminium hydroxide	1	1
2819	Chromium oxides and hydroxides:		
2819 10 00	- Chromium trioxide	3	3
2819 90 00	- Other	3	3
2820	Manganese oxides:		
2820 10 00	- Manganese dioxide	1	1
2820 90 00	- Other	3	3
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	1	1
2821 20 00	- Earth colours	3	3
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	1	1
2823 00 00	Titanium oxides	1	1
2824	Lead oxides; red lead and orange lead:		
2824 10 00	- Lead monoxide (litharge, massicot)	5	5
2824 20 00	- Red lead and orange lead	5	5
2824 90 00	- Other	5	5
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	1	1
2825 20 00	- Lithium oxide and hydroxide	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2825 30 00	- Vanadium oxides and hydroxides	3	3
2825 40 00	- Nickel oxides and hydroxides	3	3
2825 50 00	- Copper oxides and hydroxides	1	1
2825 60 00	- Germanium oxides and zirconium dioxide	3	3
2825 70 00	- Molybdenum oxides and hydroxides	3	3
2825 80 00	- Antimony oxides	1	1
2825 90 00	- Other	1	1
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	3	3
2826 12 00	-- Of aluminium	3	3
2826 19 00	-- Other	3	3
2826 20 00	- Fluorosilicates of sodium or of potassium	3	3
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	3	3
2826 90 00	- Other	3	3
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:		
2827 10 00	- Ammonium chloride	1	1
2827 20	- Calcium chloride:		
2827 20 10	--- Commercial	5	5
2827 20 90	--- Other	3	3
	- Other chlorides:		
2827 31 00	-- Of magnesium	3	3
2827 32 00	-- Of aluminium	3	3
2827 33 00	-- Of iron	3	3
2827 34 00	-- Of cobalt	3	3
2827 35 00	-- Of nickel	3	3
2827 36 00	-- Of zinc	1	1
2827 38 00	-- Of barium	3	3
2827 39 00	-- Other	1	1
	- Chloride oxides and chloride hydroxides:		
2827 41 00	-- Of copper	3	3
2827 49 00	-- Other	3	3
	- Bromides and bromide oxides:		
2827 51 00	-- Bromides of sodium or of potassium	3	3
2827 59 00	-- Other	3	3
2827 60 00	- Iodides and iodide oxides	1	1
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:		
2828 10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	3	3
2828 90 00	- Other	3	3
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:		
	- Chlorates:		
2829 11 00	-- Of sodium	3	3
2829 19 00	-- Other	1	1
2829 90	- Other:		
2829 90 10	--- Sodium perchlorate	1	1
2829 90 90	--- Other	3	3
2830	Sulphides; polysulphides:		
2830 10 00	- Sodium sulphides	3	3
2830 20 00	- Zinc sulphide	3	3
2830 30 00	- Cadmium sulphide	3	3
2830 90 00	- Other	1	1
2831	Dithionites and sulphonylates:		
2831 10 00	- Of sodium	3	3
2831 90 00	- Other	3	3
2832	Sulphites; thiosulphates:		
2832 10 00	- Sodium sulphites	1	1
2832 20 00	- Other sulphites	3	3
2832 30 00	- Thiosulphates	3	3
2833	Sulphates; alums; peroxosulphates (persulphates):		
	- Sodium sulphates:		
2833 11 00	-- Disodium sulphate	1	1
2833 19 00	-- Other	1	1
	- Other sulphates:		
2833 21 00	-- Of magnesium	3	3
2833 22	-- Of aluminium:		
2833 22 10	--- Commercial	5	5
2833 22 90	--- Other	3	3
2833 23 00	-- Of chromium	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2833 24 00	-- Of nickel	1	1
2833 25 00	-- Of copper	1	1
2833 26 00	-- Of zinc	1	1
2833 27 00	-- Of barium	1	1
2833 29 00	-- Other	1	1
2833 30 00	- Alums	3	3
2833 40 00	- Peroxosulphates (persulphates)	3	3
2834	Nitrites; nitrates:		
2834 10 00	- Nitrites	1	1
	- Nitrates:		
2834 21 00	-- Of potassium	1	1
2834 22 00	-- Of bismuth	3	3
2834 29 00	-- Other	1	1
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:		
2835 10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	3	3
	- Phosphates:		
2835 22 00	-- Of mono- or disodium	1	1
2835 23 00	-- Of trisodium	3	3
2835 24 00	-- Of potassium	1	1
2835 25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate") ⁽¹⁾		
2835 25 10	--- Feed grade	5	3
2835 25 90	--- Other	3	3
2835 26 00	-- Other phosphates of calcium	1	1
2835 29 00	-- Other	1	1
	- Polyphosphates:		
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate) ⁽²⁾	5	5
2835 39	-- Other:		
2835 39 10	--- Tetrasodium pyrophosphate	5	5
2835 39 90	--- Other	1	1
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:		
2836 10 00	- Commercial ammonium carbonate and other ammonium carbonates	3	3
2836 20 00	- Disodium carbonate	1	1
2836 30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	1	1
2836 40 00	- Potassium carbonates	1	1
2836 50 00	- Calcium carbonate	3	3
2836 60 00	- Barium carbonate	3	3
2836 70 00	- Lead carbonate	3	3
	- Other:		
2836 91 00	-- Lithium carbonates	3	3
2836 92 00	-- Strontium carbonate	3	3
2836 99 00	-- Other	1	1
2837	Cyanides, cyanide oxides and complex cyanides:		
	- Cyanides and cyanide oxides:		
2837 11 00	-- Of sodium	3	3
2837 19 00	-- Other	3	3
2837 20 00	- Complex cyanides ⁽³⁾	3	3
2838 00 00	Fulminates, cyanates and thiocyanates	3	3
2839	Silicates; commercial alkali metal silicates:		
	- Of sodium:		
2839 11 00	-- Sodium metasilicates	1	1
2839 19 00	-- Other	5	5
2839 20 00	- Of potassium	1	1
2839 90 00	- Other	1	1
2840	Borates; peroxoborates (perborates):		
	- Disodium tetraborate (refined borax):		
2840 11 00	-- Anhydrous	3	3
2840 19 00	-- Other	3	3
2840 20 00	- Other borates	3	3
2840 30 00	- Peroxoborates (perborates)	1	1
2841	Salts of oxometallic or peroxometallic acids:		
2841 10 00	- Aluminates	3	3
2841 20 00	- Chromates of zinc or of lead	3	3
2841 30 00	- Sodium dichromate	1	1
2841 40 00	- Potassium dichromate	3	3
2841 50 00	- Other chromates and dichromates; peroxochromates	3	3
	- Manganites, manganates and permanganates:		
2841 61 00	-- Potassium permanganate	3	3
2841 69 00	-- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2841 70 00	- Molybdates	3	3
2841 80 00	- Tungstates (wolframates)	3	3
2841 90 00	- Other	3	3
2842	Other salts of inorganic acids or peroxyacids, excluding azides:		
2842 10 00	- Double or complex silicates	3	3
2842 90 00	- Other	1	1
VI. MISCELLANEOUS			
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals ⁽³⁾:		
2843 10 00	- Colloidal precious metals	3	3
	- Silver compounds:		
2843 21 00	- - Silver nitrate	3	3
2843 29 00	- - Other	3	3
2843 30 00	- Gold compounds	3	3
2843 90 00	- Other compounds; amalgams	3	3
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	3	3
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	3	3
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	3	3
2844 40 00	- Radioactive elements and isotopes and compounds other than those of subheading No. 2844 10 00, 2844 20 00 or 2844 30 00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	3	3
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	3	3
2845	Isotopes other those of heading No. 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:		
2845 10 00	- Heavy water (deuterium oxide)	3	3
2845 90 00	- Other	3	3
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	1	1
2846 90 00	- Other	3	3
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	3	3
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	3	3
2849	Carbides, whether or not chemically defined:		
2849 10 00	- Of calcium	5	5
2849 20 00	- Of silicon	1	1
2849 90 00	- Other	1	1
2850 00 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 2849	3	3
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	3	3

⁽¹⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Certain goods of this subheading may be subject to anti-dumping duty.

⁽³⁾ Annex "A" of Joint DOF-BOC Order No. 1-99 (See Annex 2).

CHAPTER 29 ORGANIC CHEMICALS

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - a) separate chemically defined organic compounds, whether or not containing impurities;
 - b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - c) the products of headings Nos. 2936 to 2939, or the sugar ethers and sugar esters, and their salts, of heading No. 2940, or the products of heading No. 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 No. 1504 or crude glycerol of heading No. 1520;
 - b) ethyl alcohol (heading No. 2207 or 2208);
 - c) methane or propane (heading No. 2711);
 - d) the compounds of carbon mentioned in Note 2 to Chapter 28;
 - e) urea (heading No. 3102 or 3105);
 - f) colouring matter of vegetable or animal origin (heading No. 3203); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 3212);
 - g) enzymes (heading No. 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 No. 3606);
 - ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813; ink removers put up in packings for retail sale, of heading No. 3824; or
 - k) optical elements, for example, of ethylenediamine tartrate (heading No. 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 Nos. 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 purpose of heading No. 2929.
For the purposes of headings Nos. 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 Nos. 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 No. 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 No. 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 No. 2905).
e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings Nos. 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 No. 2930 (organo-sulphur compounds) and heading No. 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 and halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 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.

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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2901	Acyclic hydrocarbons:		
2901 10 00	- Saturated	1	1
	- Unsaturated:		
2901 21 00	-- Ethylene	Free	Free
2901 22 00	-- Propene (propylene)	Free	Free
2901 23 00	-- Butene (butylene) and isomers thereof	1	1
2901 24 00	-- Buta-1,3-diene and isoprene	3	3
2901 29 00	-- Other	1	1
2902	Cyclic hydrocarbons:		
	- Cyclanes, cyclenes and cycloterpenes:		
2902 11 00	-- Cyclohexane	3	3
2902 19 00	-- Other	1	1
2902 20 00	- Benzene	1	1
2902 30 00	- Toluene	1	1
	- Xylenes:		
2902 41 00	-- <i>o</i> -Xylene	1	1
2902 42 00	-- <i>m</i> -Xylene	3	3
2902 43 00	-- <i>p</i> -Xylene	3	3
2902 44 00	-- Mixed xylene isomers	3	3
2902 50 00	- Styrene	Free	Free
2902 60 00	- Ethylbenzene	3	3
2902 70 00	- Cumene	3	3
2902 90	- Other:		
2902 90 10	--- Alkylbenzene	5	5
2902 90 90	--- Other	3	3
2903	Halogenated derivatives of hydrocarbons:		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903 11 00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	3	3
2903 12 00	-- Dichloromethane (methylene chloride)	1	1
2903 13 00	-- Chloroform (trichloromethane)	3	3
2903 14 00	-- Carbon tetrachloride	3	3
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	3	3
2903 16 00	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	3	3
2903 19 00	-- Other	3	3
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903 21 00	-- Vinyl chloride (chloroethylene)	Free	Free
2903 22 00	-- Trichloroethylene	1	1
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	3	3
2903 29 00	-- Other	3	3
2903 30 00	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	3	3
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903 41 00	-- Trichlorofluoromethane	3	3
2903 42 00	-- Dichlorodifluoromethane	3	3
2903 43 00	-- Trichlorotrifluoroethanes	3	3
2903 44 00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	3	3
2903 45 00	-- Other derivatives perhalogenated only with fluorine and chlorine	3	3
2903 46 00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	3	3
2903 47 00	-- Other perhalogenated derivatives	3	3
2903 49 00	-- Other	3	3
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903 51 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane	3	3
2903 59 00	-- Other	3	3
	- Halogenated derivatives of aromatic hydrocarbons:		
2903 61 00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	3	3
2903 62 00	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	3	3
2903 69 00	-- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
2904 20	- Derivatives containing only nitro or only nitroso groups:		
2904 20 10	- - - Trinitrotoluene	1	1
2904 20 90	- - - Other	3	3
2904 90 00	- Other	3	3
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2905	Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Saturated monohydric alcohols:		
2905 11 00	- - Methanol (methyl alcohol)	1	1
2905 12 00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	1	1
2905 13 00	- - Butan-1-ol (<i>n</i> -butyl alcohol)	3	3
2905 14 00	- - Other butanols	3	3
2905 15 00	- - Pentanol (amyl alcohol) and isomers thereof	1	1
2905 16 00	- - Octanol (octyl alcohol) and isomers thereof	1	1
2905 17 00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5	5
2905 19 00	- - Other	1	1
	- Unsaturated monohydric alcohols:		
2905 22 00	- - Acyclic terpene alcohols	3	3
2905 29 00	- - Other	3	3
	- Diols:		
2905 31 00	- - Ethylene glycol (ethanediol)	3	3
2905 32 00	- - Propylene glycol (propane-1,2-diol)	1	1
2905 39 00	- - Other	1	1
	- Other polyhydric alcohols:		
2905 41 00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	3	3
2905 42 00	- - Pentaerythritol	1	1
2905 43 00	- - Mannitol	1	1
2905 44 00	- - D-glucitol (sorbitol)	3	3
2905 45 00	- - Glycerol	5	5
2905 49 00	- - Other	1	1
2905 50 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	3	3
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	- Cyclanic, cyclenic or cycloterpenic:		
2906 11 00	- - Menthol	3	3
2906 12 00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	3	3
2906 13 00	- - Sterols and inositols	3	3
2906 14 00	- - Terpeneols	3	3
2906 19 00	- - Other	3	3
	- Aromatic:		
2906 21 00	- - Benzyl alcohol	3	3
2906 29 00	- - Other	3	3
	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	1	1
2907 12 00	- - Cresols and their salts	3	3
2907 13 00	- - Octylphenol, nonylphenol and their isomers; salts thereof	3	3
2907 14 00	- - Xylenols and their salts	3	3
2907 15 00	- - Naphthols and their salts	3	3
2907 19 00	- - Other	3	3
	- Polyphenols:		
2907 21 00	- - Resorcinol and its salts	1	1
2907 22 00	- - Hydroquinone (quinol) and its salts	3	3
2907 23 00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	3	3
2907 29 00	- - Other	1	1
2907 30 00	- Phenol-alcohols	3	3
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		
2908 10 00	- Derivatives containing only halogen substituents and their salts	3	3
2908 20 00	- Derivatives containing only sulpho groups, their salts and esters	3	3
2908 90 00	- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	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	3	3
2909 19 00	- - Other	3	3
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3	3
2909 30 00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	1
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909 41 00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	1	1
2909 42 00	- - Monomethyl ethers of ethylene glycol or of diethylene glycol	3	3
2909 43 00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	3	3
2909 44 00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	3	3
2909 49 00	- - Other	1	1
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	3	3
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	1
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2910 10 00	- Oxirane (ethylene oxide)	3	3
2910 20 00	- Methyloxirane (propylene oxide)	3	3
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	3	3
2910 90 00	- Other	3	3
2911 00 00	Acetals and hemiacetals whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	1
	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)	3	3
2912 12 00	- - Ethanal (acetaldehyde)	3	3
2912 13 00	- - Butanal (butyraldehyde, normal isomer)	3	3
2912 19 00	- - Other	3	3
	- Cyclic aldehydes without other oxygen function:		
2912 21 00	- - Benzaldehyde	3	3
2912 29 00	- - Other	3	3
2912 30 00	- Aldehyde-alcohols	3	3
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912 41 00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	1	1
2912 42 00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	3	3
2912 49 00	- - Other	3	3
2912 50 00	- Cyclic polymers of aldehydes	3	3
2912 60 00	- Paraformaldehyde	3	3
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 2912	3	3
	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	1	1
2914 12 00	- - Butanone (methyl ethyl ketone)	3	3
2914 13 00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	1	1
2914 19 00	- - Other	1	1
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914 21 00	- - Camphor	3	3
2914 22 00	- - Cyclohexanone and methylcyclohexanones	3	3
2914 23 00	- - Ionones and methylionones	3	3
2914 29 00	- - Other	3	3
	- Aromatic ketones without other oxygen function:		
2914 31 00	- - Phenylacetone (1-phenylpropan-2-one)	3	3
2914 39 00	- - Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2914 40 00	- Ketone-alcohols and ketone-aldehydes	3	3
2914 50 00	- Ketone-phenols and ketones with other oxygen function	3	3
	- Quinones:		
2914 61 00	-- Anthraquinone	1	1
2914 69 00	-- Other	3	3
2914 70 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	3	3
	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	3	3
2915 12 00	-- Salts of formic acid	3	3
2915 13 00	-- Esters of formic acid	3	3
	- Acetic acid and its salts; acetic anhydride:		
2915 21 00	-- Acetic acid	3	3
2915 22 00	-- Sodium acetate	3	3
2915 23 00	-- Cobalt acetates	3	3
2915 24 00	-- Acetic anhydride	3	3
2915 29 00	-- Other	3	3
	- Esters of acetic acid:		
2915 31 00	-- Ethyl acetate	1	1
2915 32 00	-- Vinyl acetate	1	1
2915 33 00	-- <i>n</i> -Butyl acetate	1	1
2915 34 00	-- Isobutyl acetate	3	3
2915 35 00	-- 2-Ethoxyethyl acetate	3	3
2915 39 00	-- Other	1	1
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	3	3
2915 50 00	- Propionic acid, its salts and esters	3	3
2915 60 00	- Butyric acids, valeric acids, their salts and esters	3	3
2915 70	- Palmitic acid, stearic acid, their salts and esters:		
2915 70 10	--- Stearic acid, its salts and esters	5	5
2915 70 20	--- Palmitic acid, its salts and esters	5	5
2915 90	- Other:		
2915 90 10	--- Lauric acid, myristic acid, their salts and esters	5	5
2915 90 90	--- Other	1	1
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	3	3
2916 12 00	-- Esters of acrylic acid	3	3
2916 13 00	-- Methacrylic acid and its salts	3	3
2916 14	-- Esters of methacrylic acid:		
2916 14 10	--- Methyl methacrylate	Free	Free
2916 14 90	--- Other	1	1
2916 15 00	-- Oleic, linoleic or linolenic acids, their salts and esters	5	5
2916 19 00	-- Other	1	1
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	1
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916 31 00	-- Benzoic acid, its salts and esters	1	1
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	1	1
2916 34 00	-- Phenylacetic acid and its salts	3	3
2916 35 00	-- Esters of phenylacetic acid	3	3
2916 39 00	-- Other	3	3
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	3	3
2917 12 00	-- Adipic acid, its salts and esters	1	1
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	3	3
2917 14 00	-- Maleic anhydride	1	1
2917 19 00	-- Other	1	1
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917 31 00	-- Dibutyl orthophthalates	1	1
2917 32 00	-- Dioctyl orthophthalates	5	5
2917 33 00	-- Dinonyl or didecyl orthophthalates	1	1
2917 34 00	-- Other esters of orthophthalic acid	1	1
2917 35 00	-- Phthalic anhydride	3	3
2917 36 00	-- Terephthalic acid and its salts	3	3
2917 37 00	-- Dimethyl terephthalate	3	3
2917 39	-- Other:		
2917 39 10	--- Other phthalate plasticizers and esters of phthalic anhydride	5	5
2917 39 90	--- Other	1	1
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	1	1
2918 12 00	-- Tartaric acid	3	3
2918 13 00	-- Salts and esters of tartaric acid	3	3
2918 14 00	-- Citric acid	1	1
2918 15 00	-- Salts and esters of citric acid	1	1
2918 16 00	-- Gluconic acid, its salts and esters	1	1
2918 17 00	-- Phenylglycolic acid (mandelic acid), its salts and esters	3	3
2918 19 00	-- Other	3	3
	- 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	3	3
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	3	3
2918 23 00	-- Other esters of salicylic acid and their salts	3	3
2918 29 00	-- Other	1	1
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3	3
2918 90 00	- Other	3	3
	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	3	3
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	3	3
2920 90 00	- Other	1	1
	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	3	3
2921 12 00	-- Diethylamine and its salts	1	1
2921 19 00	-- Other	1	1
	- Acyclic polyamines and their derivatives; salts thereof:		
2921 21 00	-- Ethylenediamine and its salts	1	1
2921 22 00	-- Hexamethylenediamine and its salts	1	1
2921 29 00	-- Other	1	1
2921 30 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	1	1
	- Aromatic monoamines and their derivatives; salts thereof:		
2921 41 00	-- Aniline and its salts	3	3
2921 42 00	-- Aniline derivatives and their salts	3	3
2921 43 00	-- Toluidines and their derivatives; salts thereof	3	3
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	3	3
2921 45 00	-- 1-Naphthylamine (a-naphthylamine), 2-naphthylamine (b-naphthylamine) and their derivatives; salts thereof	3	3
2921 49 00	-- Other	1	1
	- 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	1	1
2921 59 00	-- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	1	1
2922 12 00	-- Diethanolamine and its salts	1	1
2922 13 00	-- Triethanolamine and its salts	1	1
2922 19 00	-- Other	1	1
	- 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	1	1
2922 22 00	-- Anisidines, dianisidines, phenetidines, and their salts	1	1
2922 29 00	-- Other	1	1
2922 30 00	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	1	1
	- 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	1	1
2922 42	-- Glutamic acid and its salts:		
2922 42 10	--- Glutamic acid and monosodium glutamate	5	5
2922 42 90	--- Other	3	3
2922 43 00	-- Anthranilic acid and its salts	1	1
2922 49 00	-- Other	1	1
2922 50 00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	1	1
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:		
2923 10 00	- Choline and its salts	3	3
2923 20 00	- Lecithins and other phosphoaminolipids	3	3
2923 90 00	- Other	3	3
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:		
2924 10 00	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	1	1
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924 21 00	-- Ureines and their derivatives; salts thereof	3	3
2924 22 00	-- 2-Acetamidobenzoic acid	3	3
2924 29 00	-- Other	1	1
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	3	3
2925 19 00	-- Other	3	3
2925 20 00	- Imines and their derivatives; salts thereof	3	3
2926	Nitrile-function compounds:		
2926 10 00	- Acrylonitrile	3	3
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	3	3
2926 90 00	- Other	3	3
2927 00 00	Diazo-, azo- or azoxy-compounds	1	1
2928 00 00	Organic derivatives of hydrazine or of hydroxylamine	1	1
2929	Compounds with other nitrogen-function:		
2929 10 00	- Isocyanates	1	1
2929 90 00	- Other	3	3
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930	Organo-sulphur compounds:		
2930 10 00	- Dithiocarbonates (xanthates)	3	3
2930 20 00	- Thiocarbamates and dithiocarbamates	3	3
2930 30 00	- Thiuram mono-, di- or tetrasulphides	1	1
2930 40 00	- Methionine	1	1
2930 90 00	- Other	1	1
2931 00 00	Other organo-inorganic compounds	1	1
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	3	3
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	3	3
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	3	3
2932 19 00	-- Other	3	3
	- Lactones:		
2932 21 00	-- Coumarin, methylcoumarins and ethylcoumarins	3	3
2932 29 00	-- Other lactones	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
2932 91 00	- Other:		
	- - Isosafrole	3	3
2932 92 00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	3	3
2932 93 00	- - Piperonal	3	3
2932 94 00	- - Safrole	3	3
2932 99 00	- - Other	3	3
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	3	3
2933 19 00	- - Other	3	3
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933 21 00	- - Hydantoin and its derivatives	3	3
2933 29 00	- - Other	3	3
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933 31 00	- - Pyridine and its salts	1	1
2933 32 00	- - Piperidine and its salts	3	3
2933 39 00	- - Other	1	1
2933 40 00	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	1	1
	- 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	3	3
2933 59 00	- - Other	3	3
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933 61 00	- - Melamine	3	3
2933 69 00	- - Other	1	1
	- Lactams:		
2933 71 00	- - 6-Hexanelactam (ϵ -caprolactam)	Free	Free
2933 79 00	- - Other lactams	3	3
2933 90 00	- Other	1	1
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	3	3
2934 20 00	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	1	1
2934 30 00	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	3	3
2934 90 00	- Other	1	1
2935 00 00	Sulphonamides	3	3
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 ⁽¹⁾:		
2936 10 00	- Provitamins, unmixed	1	1
	- Vitamins and their derivatives, unmixed:		
2936 21 00	- - Vitamins A and their derivatives	1	1
2936 22 00	- - Vitamin B ₁ and its derivatives	1	1
2936 23 00	- - Vitamin B ₂ and its derivatives	1	1
2936 24 00	- - D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	1	1
2936 25 00	- - Vitamin B ₆ and its derivatives	1	1
2936 26 00	- - Vitamin B ₁₂ and its derivatives	1	1
2936 27 00	- - Vitamin C and its derivatives	1	1
2936 28 00	- - Vitamin E and its derivatives	1	1
2936 29 00	- - Other vitamins and their derivatives	1	1
2936 90 00	- Other, including natural concentrates	1	1
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	3	3
	- Adrenal cortical hormones and their derivatives:		
2937 21 00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrocortisone)	3	3
2937 22 00	- - Halogenated derivatives of adrenal cortical hormones	3	3
2937 29 00	- - Other	3	3
	- Other hormones and their derivatives; other steroids used primarily as hormones:		
2937 91 00	- - Insulin and its salts	3	3
2937 92 00	- - Oestrogens and progestogens ⁽¹⁾	3	3
2937 99 00	- - Other ⁽¹⁾	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 and esters and other derivatives:		
2938 10 00	- Rutoside (rutin) and its derivatives	3	3
2938 90 00	- Other	3	3
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	3	3
	- Alkaloids of cinchona and their derivatives; salts thereof:		
2939 21 00	- - Quinine and its salts	3	3
2939 29 00	- - Other	3	3
2939 30 00	- Caffeine and its salts	3	3
	- Ephedrine and their salts:		
2939 41 00	- - Ephedrine and its salts	3	3
2939 42 00	- - Pseudoephedrine (INN) and its salts	3	3
2939 49 00	- - Other	3	3
2939 50 00	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	3	3
	- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939 61 00	- - Ergometrine (INN) and its salts	3	3
2939 62 00	- - Ergotamine (INN) and its salts	3	3
2939 63 00	- - Lysergic acid and its salts	3	3
2939 69 00	- - Other	3	3
2939 70 00	- Nicotine and its salts	3	3
2939 90 00	- Other	3	3
XIII. OTHER ORGANIC COMPOUNDS			
2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar acetals, sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939	3	3
2941	Antibiotics ⁽¹⁾:		
2941 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	3	3
2941 20 00	- Streptomycins and their derivatives; salts thereof	3	3
2941 30 00	- Tetracyclines and their derivatives; salts thereof	3	3
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	3	3
2941 50 00	- Erythromycin and its derivatives; salts thereof	3	3
2941 90 00	- Other	3	3
2942 00 00	Other organic compounds	3	3

⁽¹⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

CHAPTER 30 PHARMACEUTICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
 - b) plasters specially calcined or finely ground for use in dentistry (heading No. 2520);
 - c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 3301);
 - d) preparations of headings Nos. 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - e) soap or other products of heading No. 3401 containing added medicaments;
 - f) preparations with a basis of plaster for use in dentistry (heading No. 3407); or
 - g) blood albumin not prepared for therapeutic or prophylactic uses (heading No. 3502).
2. For the purposes of heading No. 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 Nos. 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 No. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
3001 20 00	- Extracts of glands or other organs or of their secretions	3	3
3001 90 00	- Other	3	3
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	3	3
3002 20 00	- Vaccines for human medicine	3	3
3002 30 00	- Vaccines for veterinary medicine ⁽¹⁾	3	3
3002 90 00	- Other	3	3
3003	Medicaments (excluding goods of heading No. 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 ⁽²⁾	3	3
3003 20 00	- Containing other antibiotics ⁽²⁾	3	3
	- Containing hormones or other products of heading No. 2937 but not containing antibiotics:		
3003 31 00	- - Containing insulin	3	3
3003 39 00	- - Other ⁽²⁾	3	3
3003 40 00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 2937 or antibiotics	3	3
3003 90 00	- Other ⁽²⁾	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3004	Medicaments (excluding goods of heading No. 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⁽²⁾:		
3004 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5	5
3004 20 00	- Containing other antibiotics	5	5
3004 31 00	- Containing hormones or other products of heading No. 2937 but not containing antibiotics:		
3004 32 00	-- Containing insulin	3	3
3004 39 00	-- Containing adrenal cortical hormones	3	3
3004 40 00	-- Other	3	3
3004 50 00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 2937 or antibiotics	3	3
3004 90	- Other medicaments containing vitamins or other products of heading No. 2936	5	5
3004 90 10	- Other:		
3004 90 10	--- Specialized medicines for cancer, AIDS and other dread diseases	3	3
3004 90 20	--- Closed sterile water systems for inhalation, pharmaceutical grade (USP, NF or BP)	3	3
3004 90 90	--- Other	5	5
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	- Adhesive dressings and other articles having an adhesive layer:		
3005 10 10	--- Specialized transdermal therapeutic systems (TTS) patches for cancer and heart diseases	3	3
3005 10 90	--- Other	5	5
3005 90 00	- Other	5	5
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	3	3
3006 20 00	- Blood-grouping reagents	3	3
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	3	3
3006 40 00	- Dental cements and other dental fillings; bone reconstruction cements	3	3
3006 50 00	- First-aid boxes and kits	5	5
3006 60 00	- Chemical contraceptive preparations based on hormones or spermicides	3	3
⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).			
⁽²⁾ Annex "C" of Executive Order No. 133 (See Annex 1).			

CHAPTER 31 FERTILIZERS

NOTES

1. This Chapter does not cover:
 - a) animal blood of heading No. 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 No. 3824; optical elements of potassium chloride (heading No. 9001).
2. Heading No. 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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 No. 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 3105:
 - A) Goods which answer to one or other of the descriptions given below:
 - i) basic slag;
 - ii) natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;
 - iii) superphosphates (single, double or triple);
 - iv) calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - B) 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 No. 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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 No. 3105.
6. For the purposes of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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⁽¹⁾	3	3
3102	Mineral or chemical fertilizers, nitrogenous⁽²⁾:		
3102 10 00	- Urea, whether or not in aqueous solution	1	1
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102 21 00	- - Ammonium sulphate	3	3
3102 29 00	- - Other	3	3
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	3	3
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	3	3
3102 50 00	- Sodium nitrate	1	1
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	3	3
3102 70 00	- Calcium cyanamide	3	3
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3	3
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3103	Mineral or chemical fertilizers, phosphatic:		
3103 10	- Superphosphates: ⁽¹⁾		
3103 10 10	- - - Feed grade	5	3
3103 10 90	- - - Other	3	3
3103 20 00	- Basic slag ⁽¹⁾	3	3
3103 90 00	- Other ⁽¹⁾	3	3
3104	Mineral or chemical fertilizers, potassic ⁽¹⁾:		
3104 10 00	- Carnallite, sylvite and other crude natural potassium salts	3	3
3104 20 00	- Potassium chloride	3	3
3104 30 00	- Potassium sulphate	3	3
3104 90 00	- Other	3	3
3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, 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 ⁽¹⁾:		
3105 10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3	3
3105 20 00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	3	3
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	3	3
3105 40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3	3
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:		
3105 51 00	- - Containing nitrates and phosphates	3	3
3105 59 00	- - Other	3	3
3105 60 00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	3	3
3105 90 00	- Other	3	3
⁽¹⁾ Annex "B" of Executive Order No 133 (See Annex 1).			
⁽²⁾ Annex "C" of Executive Order No. 133 (See Annex 1).			

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 No. 3203 or 3204, inorganic products of a kind used as luminophores (heading No. 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 3212);
 - b) tannates or other tannin derivatives of products of headings Nos. 2936 to 2939, 2941 or 3501 to 3504; or
 - c) mastics of asphalt or other bituminous mastics (heading No. 2715).
2. Heading No. 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings Nos. 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading No. 3206, colouring pigments of heading No. 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 No. 3212), or to other preparations of heading No. 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading No. 3208 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:		
3201 10 00	- Quebracho extract	3	3
3201 20 00	- Wattle extract	1	1
3201 90 00	- Other	3	3
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	3	3
3202 90 00	- Other	3	3
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	3	3
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	1	1
3204 12 00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	1	1
3204 13 00	-- Basic dyes and preparations based thereon	1	1
3204 14 00	-- Direct dyes and preparations based thereon	1	1
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	1	1
3204 16 00	-- Reactive dyes and preparations based thereon	1	1
3204 17 00	-- Pigments and preparations based thereon	1	1
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204 11 00 to 3204 19 00	1	1
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	1	1
3204 90 00	- Other	1	1
3205 00 00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	1	1
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 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 weight	3	3
3206 19 00	-- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3206 20 00	- Pigments and preparations based on chromium compounds	3	3
3206 30 00	- Pigments and preparations based on cadmium compounds	3	3
	- Other colouring matter and preparations:		
3206 41 00	-- Ultramarine and preparations based thereon	3	3
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	3	3
3206 43 00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	3	3
3206 49 00	-- Other	3	3
3206 50 00	- Inorganic products of a kind used as luminophores	3	3
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	3	3
3207 20 00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	1	1
3207 30 00	- Liquid lustres and similar preparations	3	3
3207 40 00	- Glass frit and other glass, in the form of powder, granules or flakes	1	1
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	- Based on polyesters:		
3208 10 10	--- Cavity lining and varnish for dental use	3	3
3208 10 90	--- Other ⁽¹⁾	5	5
3208 20	- Based on acrylic or vinyl polymers:		
3208 20 10	--- Cavity lining and varnish for dental use	3	3
3208 20 90	--- Other ⁽¹⁾	5	5
3208 90 00	- Other ⁽¹⁾	5	5
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	5	5
3209 90 00	- Other	5	5
3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:		
3210 00 10	--- Prepared water pigments of a kind used for finishing leather	3	3
	--- Other:		
3210 00 91	---- Polyurethane-tar coating	3	3
3210 00 99	---- Other	5	5
3211 00 00	Prepared driers	3	3
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	1	1
3212 90 00	- Other	1	1
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	3	3
3213 90 00	- Other	3	3
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings and the like:		
3214 10 00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5	5
3214 90 00	- Other	5	5
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:		
	- Printing ink:		
3215 11	-- Black:		
3215 11 10	--- UV curable ink	1	1
3215 11 20	--- Ink-filled cartridges for computer printers	Free	Free
3215 11 90	--- Other	5	5
3215 19	-- Other:		
3215 19 10	--- Ink-filled cartridges for computer printers	Free	Free
3215 19 90	--- Other	3	3
3215 90 00	- Other	5	5

⁽¹⁾ Annex "C" of Executive Order No. 209 (See Annex 3).

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

NOTES

1. This Chapter does not cover:
 - a) natural oleoresins or vegetable extracts of heading No. 1301 or 1302;
 - b) soap or other products of heading No. 3401; or
 - c) gum, wood or sulphate turpentine or other products of heading No. 3805.
2. The expression “odoriferous substances” in heading No. 3302 refers only to the substances of heading No. 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings Nos. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
3301 12 00	-- Of orange	1	1
3301 13 00	-- Of lemon	3	3
3301 14 00	-- Of lime	3	3
3301 19 00	-- Other	3	3
	- Essential oils other than those of citrus fruit:		
3301 21 00	-- Of geranium	3	3
3301 22 00	-- Of jasmin	3	3
3301 23 00	-- Of lavender or of lavandin	3	3
3301 24 00	-- Of peppermint (<i>Mentha piperita</i>)	1	1
3301 25 00	-- Of other mints	3	3
3301 26 00	-- Of vetiver	3	3
3301 29 00	-- Other	3	3
3301 30 00	- Resinoids	3	3
3301 90 00	- Other	3	3
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	1	1
3302 90 00	- Other	1	1
3303 00 00	Perfumes and toilet waters	5	5
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	5	5
3304 20 00	- Eye make-up preparations	5	5
3304 30 00	- Manicure or pedicure preparations	5	5
	- Other:		
3304 91 00	-- Powders, whether or not compressed	5	5
3304 99 00	-- Other	5	5
3305	Preparations for use on the hair:		
3305 10 00	- Shampoos	7	5
3305 20 00	- Preparations for permanent waving or straightening	5	5
3305 30 00	- Hair lacquers	5	5
3305 90 00	- Other	7	5
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	- Dentifrices:		
3306 10 10	--- Prophylactic paste and powder for dental use	3	3
3306 10 90	--- Other	5	5
3306 20 00	- Yarn used to clean between the teeth (dental floss)	3	3
3306 90 00	- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
3307 20 00	- Personal deodorants and antiperspirants	5	5
3307 30 00	- Perfumed bath salts and other bath preparations	5	5
	- 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	5	5
3307 49 00	- - Other	5	5
3307 90 00	- Other	3	3

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

NOTES

1. This Chapter does not cover:
 - a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 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 No. 3305, 3306 or 3307).
2. For the purposes of heading No. 3401, the expression “soap” applies only to soap soluble in water. Soap and other products of heading No. 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 3405 as “scouring powders and similar preparations”.
3. For the purposes of heading No. 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 No. 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 No. 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 No. 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 No. 1521;
 - c) mineral waxes or similar products of heading No. 2712, whether or not intermixed or merely coloured; or
 - d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 3405, 3809, etc.).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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:		
3401 11 00	-- For toilet use (including medicated products)	7	5
3401 19 00	-- Other	7	5
3401 20	- Soap in other forms:		
3401 20 10	--- Soap for flotation de-inking of recycled paper	3	3
3401 20 90	--- Other	7	5
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 No. 3401:		
	- Organic surface-active agents, whether or not put up for retail sale:		
3402 11	-- Anionic:		
3402 11 10	--- Sulphated fatty alcohols	5	5
3402 11 20	--- Sulphonated alkylbenzene	5	5
3402 11 90	--- Other	3	3
3402 12 00	-- Cationic	1	1
3402 13 00	-- Non-ionic	3	3
3402 19 00	-- Other	3	3
3402 20 00	- Preparations put up for retail sale	7	5
3402 90 00	- Other	5	5
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	3	3
3403 19 00	-- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	- Other:		
3403 91 00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	3	3
3403 99 00	- - Other	3	3
3404	Artificial waxes and prepared waxes:		
3404 10 00	- Of chemically modified lignite	3	3
3404 20 00	- Of polyethylene glycol	3	3
3404 90 00	- Other ⁽¹⁾	1	1
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 No. 3404:		
3405 10 00	- Polishes, creams and similar preparations for footwear or leather	5	5
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	7	5
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	3	3
3405 40 00	- Scouring pastes and powders and other scouring preparations	7	5
3405 90 00	- Other ⁽¹⁾	5	5
3406 00 00	Candles, tapers and the like	7	5
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)	3	3

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No 1-99 (See Annex 2).

CHAPTER 35
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES

1. This Chapter does not cover:
 - a) yeasts (heading No. 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 No. 3202);
 - d) enzymatic soaking or washing preparations or other products of Chapter 34;
 - e) hardened proteins (heading No. 3913); or
 - f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading No. 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 No. 1702.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3501	Casein, caseinates and other casein derivatives; casein glues:		
3501 10 00	- Casein	1	1
3501 90 00	- Other	3	3
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	3	3
3502 19 00	- - Other	3	3
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	3	3
3502 90 00	- Other	3	3
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 No. 3501	3	3
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	1	1
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	3	3
3505 20 00	- Glues	5	5
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	5	5
	- Other:		
3506 91 00	- - Adhesives based on rubber or plastics (including artificial resins)	5	5
3506 99 00	- - Other	5	5
3507	Enzymes; prepared enzymes not elsewhere specified or included:		
3507 10 00	- Rennet and concentrates thereof	3	3
3507 90 00	- Other	3	3

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

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 a) or b) below.
2. The expression “articles of combustible materials” in heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3601 00 00	Propellant powders	5	5
3602 00 00	Prepared explosives, other than propellant powders	5	5
3603 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:		
3603 00 10	- - - Semi-fuses, elemented caps, signal tubes	1	1
3603 00 90	- - - Other	5	5
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:		
3604 10 00	- Fireworks	5	5
3604 90 00	- Other	3	3
3605 00 00	Matches, other than pyrotechnic articles of heading No. 3604	7	5
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	5	5
3606 90 00	- Other	5	5

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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
3701 20 00	- Instant print film	3	3
3701 30 00	- Other plates and film, with any side exceeding 255 mm	3	3
	- Other:		
3701 91 00	-- For colour photography (polychrome)	3	3
3701 99 00	-- Other	3	3
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	3	3
3702 20 00	- Instant print film	3	3
	- Other film, without perforations, of a width not exceeding 105 mm:		
3702 31 00	-- For colour photography (polychrome)	3	3
3702 32 00	-- Other, with silver halide emulsion	3	3
3702 39 00	-- Other	3	3
	- 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)	3	3
3702 42 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3	3
3702 43 00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	3	3
3702 44 00	-- Of a width exceeding 105 mm but not exceeding 610 mm	3	3
	- Other film, for colour photography (polychrome):		
3702 51 00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	3	3
3702 52 00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	3	3
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	3	3
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	3	3
3702 55 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	3	3
3702 56 00	-- Of a width exceeding 35 mm	3	3
	- Other:		
3702 91 00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	3	3
3702 92 00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	3	3
3702 93 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	3	3
3702 94 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	3	3
3702 95 00	-- Of a width exceeding 35 mm	3	3
3703	Photographic paper, paperboard and textiles, sensitized, unexposed:		
3703 10 00	- In rolls of a width exceeding 610 mm	3	3
3703 20 00	- Other, for colour photography (polychrome)	3	3
3703 90 00	- Other	3	3
3704 00 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	3	3
3705	Photographic plates and film, exposed and developed, other than cinematographic film:		
3705 10 00	- For offset reproduction	3	3
3705 20 00	- Microfilms	3	3
3705 90 00	- Other	3	3
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:		
3706 10	- Of a width of 35 mm or more:		
3706 10 10	--- Cinematographic film, exposed and developed, consisting only of sound track, negative or positive	5	5
3706 10 20	--- Newsreels, travelogues, technical and scientific films	5	5
3706 10 90	--- Other	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3706 90	- Other:		
3706 90 10	- - - Cinematographic film, exposed and developed, consisting only of sound track, negative or positive	5	5
3706 90 20	- - - Newsreels, travelogues, technical and scientific films	5	5
3706 90 90	- - - Other	10	5
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	3	3
3707 90 00	- Other	1	1

CHAPTER 38 MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) Separate chemically defined elements or compounds with the exception of the following:
 - 1) artificial graphite (heading No. 3801);
 - 2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up as described in heading No. 3808;
 - 3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 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 No. 2106);
 - c) Medicaments (heading No. 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 No. 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 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 No. 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).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	1	1
3801 20 00	- Colloidal or semi-colloidal graphite	3	3
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	1	1
3801 90 00	- Other	1	1
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:		
3802 10 00	- Activated carbon	5	5
3802 90	- Other:		
3802 90 10	- - - Activated bauxite	3	3
3802 90 90	- - - Other	5	5
3803 00 00	Tall oil, whether or not refined	3	3
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 No. 3803	3	3
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 alpha-terpineol as the main constituent:		
3805 10 00	- Gum, wood or sulphate turpentine oils	1	1
3805 20 00	- Pine oils	3	3
3805 90 00	- Other	3	3
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:		
3806 10 00	- Rosin and resin acids	1	1
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	3	3
3806 30 00	- Ester gums	3	3
3806 90 00	- Other	1	1
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	3	3
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):		
3808 10	- Insecticides:		
3808 10 10	- - - Mosquito coils (including pre-mixed mosquito coil powder)	7	5
3808 10 20	- - - Intermediate preparations for the manufacture of agricultural insecticides ⁽¹⁾	3	3
3808 10 90	- - - Other ⁽¹⁾	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3808 20 00	- Fungicides ⁽¹⁾	3	3
3808 30 00	- Herbicides, anti-sprouting products and plant-growth regulators ⁽¹⁾	3	3
3808 40 00	- Disinfectants ⁽¹⁾	3	3
3808 90 00	- Other ⁽¹⁾	3	3
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	3	3
	- Other:		
3809 91 00	-- Of a kind used in the textile or like industries	3	3
3809 92 00	-- Of a kind used in the paper or like industries	3	3
3809 93 00	-- Of a kind used in the leather or like industries	3	3
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 ⁽²⁾	1	1
3810 90 00	- Other	1	1
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:		
	- Anti-knock preparations:		
3811 11 00	-- Based on lead compounds	3	3
3811 19 00	-- Other	3	3
	- Additives for lubricating oils:		
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	3	3
3811 29 00	-- Other	3	3
3811 90 00	- Other	3	3
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	1	1
3812 20 00	- Compound plasticizers for rubber or plastics	1	1
3812 30 00	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	3	3
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	5	5
3814 00 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	5	5
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:		
	- Supported catalysts:		
3815 11 00	-- With nickel or nickel compounds as the active substance	3	3
3815 12 00	-- With precious metal or precious metal compounds as the active substance	3	3
3815 19 00	-- Other	1	1
3815 90 00	- Other	1	1
3816 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801:		
3816 00 10	--- Refractory cements	1	1
3816 00 90	--- Other	3	3
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:		
3817 10 00	- Mixed alkylbenzenes	3	3
3817 20 00	- Mixed alkylnaphthalenes	3	3
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	3	3
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	3	3
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	3	3
3821 00 00	Prepared culture media for development of micro-organisms	3	3
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 No. 3002 or 3006	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
3823 12 00	- - Oleic acid	3	3
3823 13 00	- - Tall oil fatty acids	3	3
3823 19 00	- - Other	5	5
3823 70 00	- Industrial fatty alcohols	5	5
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	1	1
3824 20 00	- Naphthenic acids, their water-insoluble salts and their esters	1	1
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	1	1
3824 40 00	- Prepared additives for cements, mortars or concretes	1	1
3824 50 00	- Non-refractory mortars and concretes	3	3
3824 60 00	- Sorbitol other than that of subheading No. 2905 44	3	3
	- 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	3	3
3824 79 00	- - Other	3	3
3824 90 00	- Other ^(1,2)	3	3
⁽¹⁾ Annex "B" of Executive Order No 133 (See Annex 1). ⁽²⁾ Annex "A" of Joint DOF-BOC Order No. 1-99 (See Annex 2).			

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - b) presented together; and
 - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No. 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 Nos. 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 No. 2712 or 3404;
 - b) separate chemically defined organic compounds (Chapter 29);
 - c) heparin or its salts (heading No. 3001);
 - d) solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 3208); stamping foils of heading No. 3212;
 - e) organic surface-active agents or preparations of heading No. 3402;
 - f) run gums or ester gums (heading No. 3806);
 - g) diagnostic or laboratory reagents on a backing of plastics (heading No. 3822);
 - h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - ij) saddlery or harness (heading No. 4201) or trunks, suitcases, hand-bags or other containers of heading No. 4202;
 - k) plaits, wickerwork or other articles of Chapter 46;
 - l) wall coverings of heading No. 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 No. 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 Nos. 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 Nos. 3901 and 3902);
 - b) resins, not highly polymerized, of the coumarone-indene type (heading No. 3911);
 - c) other synthetic polymers with an average of at least 5 monomer units;
 - d) silicones (heading No. 3910);
 - e) resols (heading No. 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 Nos. 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 No. 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 3901 to 3914).
8. For the purpose of heading No. 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 No. 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 Nos. 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 No. 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 NOTE

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - a) Where there is a subheading named "Other" in the same series:
 - 1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - 2) The copolymers named in subheadings Nos. 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
I. PRIMARY FORMS			
3901	Polymers of ethylene, in primary forms:		
3901 10 00	- Polyethylene having a specific gravity of less than 0.94	15	5
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	15	5
3901 30 00	- Ethylene-vinyl acetate copolymers	3	3
3901 90 00	- Other	3	3
3902	Polymers of propylene or of other olefins, in primary forms:		
3902 10 00	- Polypropylene ⁽¹⁾	15	5
3902 20 00	- Polyisobutylene	3	3
3902 30 00	- Propylene copolymers	3	3
3902 90 00	- Other	3	3
3903	Polymers of styrene, in primary forms:		
	- Polystyrene:		
3903 11 00	-- Expansible	15	5
3903 19 00	-- Other	15	5
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	3	3
3903 30 00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	3	3
3903 90 00	- Other	3	3
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:		
3904 10 00	- Polyvinyl chloride, not mixed with any other substances	⁽²⁾ 15	5
	- Other polyvinyl chloride:		
3904 21 00	-- Non-plasticized	15	5
3904 22 00	-- Plasticized	15	5
3904 30 00	- Vinyl chloride-vinyl acetate copolymers	3	3
3904 40 00	- Other vinyl chloride copolymers	3	3
3904 50 00	- Vinylidene chloride polymers	3	3
	- Fluoro-polymers:		
3904 61 00	-- Polytetrafluoroethylene	3	3
3904 69 00	-- Other	3	3
3904 90 00	- Other	3	3
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	3	3
3905 19 00	-- Other	3	3
	- Vinyl acetate copolymers:		
3905 21 00	-- In aqueous dispersion	3	3
3905 29 00	-- Other	3	3
3905 30 00	- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	3	3
	- Other:		
3905 91 00	-- Copolymers	3	3
3905 99 00	-- Other	3	3
3906	Acrylic polymers in primary forms:		
3906 10 00	- Polymethyl methacrylate	3	3
3906 90 00	- Other	5	5
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	3	3
3907 20 00	- Other polyethers	3	3
3907 30	- Epoxide resins:		
3907 30 10	--- Epoxide based powder coating	5	5
3907 30 90	--- Other	3	3
3907 40 00	- Polycarbonates	3	3
3907 50 00	- Alkyd resins	5	5
3907 60 00	- Polyethylene terephthalate	5	5
	- Other polyesters:		
3907 91 00	-- Unsaturated	5	5
3907 99	-- Other:		
3907 99 10	--- Polyester based powder coating	5	5
3907 99 90	--- Other	3	3
3908	Polyamides in primary forms:		
3908 10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:		
3908 10 10	--- Polyamide-6	7	5
3908 10 90	--- Other	3	3
3908 90 00	- Other	5	5
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:		
3909 10	- Urea resins; thiourea resins:		
3909 10 10	--- Moulding compound	3	3
3909 10 90	--- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
3909 20	- Melamine resins:		
3909 20 10	--- Moulding compound	3	3
3909 20 90	--- Other	5	5
3909 30	- Other amino-resins:		
3909 30 10	--- Moulding compound	3	3
3909 30 90	--- Other	5	5
3909 40	- Phenolic resins:		
3909 40 10	--- Moulding compound other than phenol formaldehyde	3	3
3909 40 90	--- Other	5	5
3909 50 00	- Polyurethanes	3	3
3910 00 00	Silicones in primary forms	1	1
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 or coumarone-indene resins and polyterpenes	3	3
3911 90 00	- Other	3	3
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:		
	- Cellulose acetates:		
3912 11 00	-- Non-plasticized	3	3
3912 12 00	-- Plasticized	3	3
3912 20	- Cellulose nitrates (including collodions):		
	--- Non-plasticized:		
3912 20 11	---- Water-based semi-finished nitrocellulose	3	3
3912 20 19	---- Other	5	5
3912 20 20	--- Plasticized	3	3
	- Cellulose ethers:		
3912 31 00	-- Carboxymethylcellulose and its salts	3	3
3912 39 00	-- Other	3	3
3912 90 00	- Other	3	3
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	3	3
3913 90 00	- Other	3	3
3914 00 00	Ion-exchangers based on polymers of headings Nos. 3901 to 3913, in primary forms	3	3
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	Waste, parings and scrap of plastics:		
3915 10 00	- Of polymers of ethylene	5	5
3915 20 00	- Of polymers of styrene	5	5
3915 30 00	- Of polymers of vinyl chloride	5	5
3915 90 00	- Of other plastics	5	5
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	5
3916 20 00	- Of polymers of vinyl chloride	15	5
3916 90 00	- Of other plastics	15	5
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	3	3
	- Tubes, pipes and hoses, rigid:		
3917 21 00	-- Of polymers of ethylene ⁽³⁾	15	5
3917 22 00	-- Of polymers of propylene ⁽³⁾	15	5
3917 23 00	-- Of polymers of vinyl chloride ⁽³⁾	15	5
3917 29 00	-- Of other plastics ⁽³⁾	15	5
	- Other tubes, pipes and hoses:		
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa ⁽³⁾	15	5
3917 32	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
3917 32 10	--- Sausage and ham casings	3	3
3917 32 90	--- Other ⁽³⁾	15	5
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings ⁽³⁾	15	5
3917 39 00	-- Other ⁽³⁾	15	5
3917 40 00	- Fittings ⁽³⁾	15	5
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	15	5
3918 90 00	- Of other plastics	15	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	15	5
3919 90 00	- Other	15	5
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	5
3920 20 00	- Of polymers of propylene	15	5
3920 30 00	- Of polymers of styrene	15	5
	- Of polymers of vinyl chloride:		
3920 41 00	-- Rigid	15	5
3920 42 00	-- Flexible	15	5
	- Of acrylic polymers:		
3920 51 00	-- Of polymethyl methacrylate	7	5
3920 59 00	-- Other	5	5
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920 61 00	-- Of polycarbonates	5	5
3920 62 00	-- Of polyethylene terephthalate	5	5
3920 63 00	-- Of unsaturated polyesters	5	5
3920 69 00	-- Of other polyesters	5	5
	- Of cellulose or its chemical derivatives:		
3920 71 00	-- Of regenerated cellulose	5	5
3920 72 00	-- Of vulcanized fibre	5	5
3920 73 00	-- Of cellulose acetate	5	5
3920 79 00	-- Of other cellulose derivatives	5	5
	- Of other plastics:		
3920 91 00	-- Of polyvinyl butyral	1	1
3920 92	-- Of polyamides:		
3920 92 10	--- Of polyamide-6	7	5
3920 92 90	--- Other	3	3
3920 93 00	-- Of amino-resins	5	5
3920 94 00	-- Of phenolic resins	5	5
3920 99 00	-- Of other plastics	5	5
3921	Other plates, sheets, film, foil and strip, of plastics:		
	- Cellular:		
3921 11 00	-- Of polymers of styrene	15	5
3921 12 00	-- Of polymers of vinyl chloride	15	5
3921 13 00	-- Of polyurethanes	5	5
3921 14 00	-- Of regenerated cellulose	5	5
3921 19 00	-- Of other plastics	15	5
3921 90 00	- Other	15	5
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	15	5
3922 20 00	- Lavatory seats and covers	15	5
3922 90 00	- Other	15	5
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 ⁽³⁾	15	5
	- Sacks and bags (including cones):		
3923 21	-- Of polymers of ethylene:		
3923 21 10	--- Aseptic bags of synthetic materials with aluminium foil reinforcing material (excluding retort pouches)	3	3
3923 21 90	--- Other ⁽³⁾	15	5
3923 29	-- Of other plastics:		
3923 29 10	--- Aseptic bags of synthetic materials with aluminium foil reinforcing material (excluding retort pouches)	3	3
3923 29 90	--- Other ⁽³⁾	15	5
3923 30 00	- Carboys, bottles, flasks and similar articles ⁽³⁾	15	5
3923 40	- Spools, cops, bobbins and similar supports:		
3923 40 10	--- Spools, cops, bobbins, cones, cores, reels and similar supports when imported directly by textile mills for their exclusive use under prior authorization by the Board of Investments	3	3
3923 40 90	--- Other	15	5
3923 50 00	- Stoppers, lids, caps, and other closures ⁽³⁾	15	5
3923 90 00	- Other	15	5
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics:		
3924 10 00	- Tableware and kitchenware	15	5
3924 90 00	- Other	15	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 ⁽³⁾	15	5
3925 20 00	- Doors, windows and their frames and thresholds for doors	15	5
3925 30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	5
3925 90 00	- Other ⁽⁴⁾	15	5
3926	Other articles of plastics and articles of other materials of headings Nos. 3901 to 3914:		
3926 10 00	- Office or school supplies	15	5
3926 20 00	- Articles of apparel and clothing accessories (including gloves)	15	5
3926 30 00	- Fittings for furniture, coachwork or the like	15	5
3926 40 00	- Statuettes and other ornamental articles	15	5
3926 90	- Other:		
3926 90 10	--- Hygienic, medical and surgical articles	3	3
3926 90 20	--- Synthetic floats for fishing nets ^(4,5)	3	3
3926 90 30	--- Poultry feeders ⁽⁴⁾	5	5
3926 90 40	--- Plastic cards for jewellery or small objects of personal adornment; plastic beads	3	3
3926 90 50	--- Plastic shoe lasts	3	3
3926 90 60	--- Plastic J hooks and bunch blocks for detonators	1	1
3926 90 90	--- Other ⁽⁴⁾	15	5
⁽¹⁾ Annex 4. ⁽²⁾ 3% when imported with certification of local non-availability from the Board of Investments (BOI). ⁽³⁾ Annex "C" of Executive Order No. 133 (See Annex 1). ⁽⁴⁾ Annex "B" of Executive Order No. 133 (See Annex 1). ⁽⁵⁾ Annex "C" of Executive Order No. 209 (See Annex 3).			

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 and articles of headings Nos. 4011 to 4013).
3. In headings Nos. 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 No. 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 Nos. 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 No. 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 No. 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 No. 4008.
8. Heading No. 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 Nos. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
	- Natural rubber in other forms:		
4001 21 00	- - Smoked sheets	3	3
4001 22 00	- - Technically specified natural rubber (TSNR)	3	3
4001 29 00	- - Other	3	3
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 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	3	3
4002 19 00	-- Other	Free	Free
4002 20 00	- Butadiene rubber (BR)	Free	Free
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene rubber (CIIR or BIIR):		
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	3	3
4002 39 00	-- Other	3	3
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002 41 00	-- Latex	3	3
4002 49 00	-- Other	1	1
	- Acrylonitrile-butadiene rubber (NBR):		
4002 51 00	-- Latex	3	3
4002 59 00	-- Other	1	1
4002 60 00	- Isoprene rubber (IR)	3	3
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	1	1
4002 80 00	- Mixtures of any product of heading No. 4001 with any product of this heading	3	3
	- Other:		
4002 91 00	-- Latex	1	1
4002 99 00	-- Other	3	3
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	3	3
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	3	3
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:		
4005 10 00	- Compounded with carbon black or silica	3	3
4005 20 00	- Solutions; dispersions other than those of subheading No. 4005 10 00	1	1
	- Other:		
4005 91 00	-- Plates, sheets and strip	3	3
4005 99 00	-- Other	3	3
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	5	5
4006 90 00	- Other	3	3
4007 00 00	Vulcanized rubber thread and cord	5	5
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	5	5
4008 19 00	-- Other	5	5
	- Of non-cellular rubber:		
4008 21 00	-- Plates, sheets and strip	5	5
4008 29 00	-- Other	5	5
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	5	5
4009 20	- Reinforced or otherwise combined only with metal, without fittings:		
4009 20 10	--- Mining slurry suction and discharge hoses	3	3
4009 20 90	--- Other	5	5
4009 30	- Reinforced or otherwise combined only with textile materials, without fittings:		
4009 30 10	--- Mining slurry suction and discharge hoses	3	3
4009 30 90	--- Other	5	5
4009 40 00	- Reinforced or otherwise combined with other materials, without fittings	5	5
4009 50	- With fittings:		
4009 50 10	--- Mining slurry suction and discharge hoses	3	3
4009 50 90	--- Other	5	5
4010	Conveyor or transmission belts or belting, of vulcanized rubber:		
	- Conveyor belts or belting ⁽¹⁾ :		
4010 11 00	-- Reinforced only with metal	5	5
4010 12 00	-- Reinforced only with textile materials	5	5
4010 13 00	-- Reinforced only with plastics	5	5
4010 19 00	-- Other	5	5
	- 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	5	5
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 240 cm	5	5
4010 23 00	-- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	5	5
4010 24 00	-- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	5	5
4010 29 00	-- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4011	New pneumatic tyres, of rubber:		
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	7	5
4011 20 00	- Of a kind used on buses or lorries	7	5
4011 30 00	- Of a kind used on aircraft	3	3
4011 40 00	- Of a kind used on motorcycles	7	5
4011 50 00	- Of a kind used on bicycles	7	5
	- Other ⁽²⁾ :		
4011 91 00	-- Having a "herring-bone" or similar tread	5	5
4011 99 00	-- Other	3	3
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	7	5
4012 20 00	- Used pneumatic tyres	7	5
4012 90 00	- Other	7	5
4013	Inner tubes, of rubber:		
4013 10 00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	3	3
4013 20 00	- Of a kind used on bicycles	5	5
4013 90 00	- Other	5	5
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	3	3
4014 90	- Other:		
4014 90 10	--- Nipples for feeding bottles	5	5
4014 90 90	--- Other	3	3
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber:		
	- Gloves:		
4015 11 00	-- Surgical	5	5
4015 19 00	-- Other	5	5
4015 90 00	- Other	5	5
4016	Other articles of vulcanized rubber other than hard rubber:		
4016 10 00	- Of cellular rubber	5	5
	- Other:		
4016 91 00	-- Floor coverings and mats	5	5
4016 92 00	-- Erasers	5	5
4016 93	-- Gaskets, washers and other seals:		
4016 93 10	--- Rubber stoppers for pharmaceutical vials and rubber packing for electrolytic capacitors	3	3
4016 93 90	--- Other	5	5
4016 94 00	-- Boat or dock fenders, whether or not inflatable ⁽¹⁾	5	5
4016 95 00	-- Other inflatable articles	5	5
4016 99	-- Other:		
4016 99 10	--- Articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses	3	3
4016 99 20	--- Rubber electrical insulator hoods	3	3
4016 99 40	--- Rubber grommets and rubber covers for automotive wiring harnesses	3	3
4016 99 50	--- Tyre mould bladders	1	1
4016 99 90	--- Other ⁽¹⁾	5	5
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber ⁽¹⁾	5	5

⁽¹⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

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

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

NOTES

1. This Chapter does not cover:
 - a) parings or similar waste, of raw hides or skins (heading No. 0511);
 - b) birdskins or parts of birdskins, with their feathers or down, of heading No. 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. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 4111.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
	- Other hides and skins of bovine animals, fresh or wet-salted:		
4101 21 00	-- Whole	3	3
4101 22 00	-- Butts and bends	3	3
4101 29 00	-- Other	3	3
4101 30 00	- Other hides and skins of bovine animals, otherwise preserved	3	3
4101 40 00	- Hides and skins of equine animals	3	3
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	3	3
	- Without wool on:		
4102 21 00	-- Pickled	3	3
4102 29 00	-- Other	3	3
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	3	3
4103 20 00	- Of reptiles	3	3
4103 90 00	- Other	3	3
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108 or 4109:		
4104 10	- Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²):		
4104 10 10	--- Chrome-wet-blue hides and skins and crust vegetable (semi-tanned) hides and skins	3	3
4104 10 90	--- Other	5	5
	- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
4104 21 00	-- Bovine leather, vegetable pre-tanned	3	3
4104 22	-- Bovine leather, otherwise pre-tanned:		
4104 22 10	--- Chrome wet-blue hides and skins	3	3
4104 22 90	--- Other	5	5
4104 29	-- Other:		
4104 29 10	--- Chrome wet-blue hides and skins and crust vegetable (semi-tanned) hides and skins	3	3
4104 29 90	--- Other	5	5
	- Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
4104 31 00	-- Full grains and full grain splits	5	5
4104 39 00	-- Other	5	5
4105	Sheep or lamb skin leather, without wool on, other than leather of heading No. 4108 or 4109:		
	- Tanned or retanned but not further prepared, whether or not split:		
4105 11 00	-- Vegetable pre-tanned	3	3
4105 12	-- Otherwise pre-tanned:		
4105 12 10	--- Chrome wet-blue skins	3	3
4105 12 90	--- Other	5	5
4105 19 00	-- Other	5	5
4105 20 00	- Parchment-dressed or prepared after tanning	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4106	Goat or kid skin leather, without hair on, other than leather of heading No. 4108 or 4109: - Tanned or retanned but not further prepared, whether or not split:		
4106 11 00	-- Vegetable pre-tanned	3	3
4106 12	-- Otherwise pre-tanned:		
4106 12 10	--- Chrome wet-blue skins	3	3
4106 12 90	--- Other	5	5
4106 19 00	-- Other	5	5
4106 20 00	- Parchment-dressed or prepared after tanning	5	5
4107	Leather of other animals, without hair on, other than leather of heading No. 4108 or 4109:		
4107 10	- Of swine:		
4107 10 10	--- Chrome wet-blue hides and skins and crust vegetable (semi-tanned) hides and skins	3	3
4107 10 90	--- Other	5	5
	- Of reptiles:		
4107 21 00	-- Vegetable pre-tanned	3	3
4107 29	-- Other:		
4107 29 10	--- Chrome wet-blue hides and skins	3	3
4107 29 90	--- Other	5	5
4107 90	- Of other animals:		
4107 90 10	--- Chrome wet-blue hides and skins and crust vegetable (semi-tanned) hides and skins	3	3
4107 90 90	--- Other	5	5
4108 00 00	Chamois (including combination chamois) leather	5	5
4109 00 00	Patent leather and patent laminated leather; metallized leather	5	5
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	5
4111 00 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls	5	5

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

NOTES

1. This Chapter does not cover:
 - a) sterile surgical catgut or similar sterile suture materials (heading No. 3006);
 - b) articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 4303 or 4304);
 - c) made up articles of netting (heading No. 5608);
 - d) articles of Chapter 64;
 - e) headgear or parts thereof of Chapter 65;
 - f) whips, riding-crops or other articles of heading No. 6602;
 - g) cuff-links, bracelets or other imitation jewellery (heading No. 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 No. 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 No. 9606.

2. A) In addition to the provisions of Note 1 above, heading No. 4202 does not cover:
 - a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 3923);
 - b) articles of plaiting materials (heading No. 4602);
 B) Articles of headings Nos. 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 No. 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 9113).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	7	5
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	7	5
4202 12 00	-- With outer surface of plastics or of textile materials	7	5
4202 19 00	-- Other	7	5
	- 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	7	5
4202 22 00	-- With outer surface of plastic sheeting or of textile materials	7	5
4202 29 00	-- Other	7	5
	- 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	7	5
4202 32 00	-- With outer surface of plastic sheeting or of textile materials	7	5
4202 39 00	-- Other	7	5
	- Other:		
4202 91 00	-- With outer surface of leather, of composition leather or of patent leather	7	5
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	7	5
4202 99 00	-- Other	7	5
4203	Articles of apparel and clothing accessories, of leather or of composition leather:		
4203 10 00	- Articles of apparel	7	5
	- Gloves, mittens and mitts:		
4203 21 00	-- Specially designed for use in sports	7	5
4203 29 00	-- Other	7	5
4203 30 00	- Belts and bandoliers	7	5
4203 40 00	- Other clothing accessories	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4204 00 00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	3	3
4205 00	Other articles of leather or of composition leather:		
4205 00 10	--- leather strings or cords for jewellery or for personal adornment	3	3
4205 00 90	--- Other	7	5
4206	Articles made from gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:		
4206 10 00	- Catgut	7	5
4206 90 00	- Other	7	5

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading No. 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 No. 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 consisting of leather and furskin or of leather and artificial fur (heading No. 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 No. 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 No. 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 No. 5801 or 6001).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 4101, 4102 or 4103:		
4301 10 00	- Of mink, whole, with or without head, tail or paws	3	3
4301 20 00	- Of rabbit or hare, whole, with or without head, tail or paws	3	3
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	3	3
4301 40 00	- Of beaver, whole, with or without head, tail or paws	3	3
4301 50 00	- Of musk-rat, whole, with or without head, tail or paws	3	3
4301 60 00	- Of fox, whole, with or without head, tail or paws	3	3
4301 70 00	- Of seal, whole, with or without head, tail or paws	3	3
4301 80 00	- Other furskins, whole, with or without head, tail or paws	3	3
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	3
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 No. 4303:		
	- Whole skins, with or without head, tail or paws, not assembled:		
4302 11 00	-- Of mink	3	3
4302 12 00	-- Of rabbit or hare	3	3
4302 13 00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	3	3
4302 19 00	-- Other	3	3
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	3	3
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	3	3
4303	Articles of apparel, clothing accessories and other articles of furskin:		
4303 10 00	- Articles of apparel and clothing accessories	3	3
4303 90 00	- Other	3	3
4304 00 00	Artificial fur and articles thereof	3	3

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

CHAPTER 44
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES

1. This Chapter does not cover:
 - a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 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 No. 1401);
 - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 1404);
 - d) activated charcoal (heading No. 3802);
 - e) articles of heading No. 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 No. 6808;
 - k) imitation jewellery of heading No. 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 No. 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 No. 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 Nos. 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 No. 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading No. 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 No. 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 Nos. 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression "tropical wood" means one of the following types of wood:
 Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Setepir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 - Wood in chips or particles:	3	3
4401 21 00	- - Coniferous	3	3
4401 22 00	- - Non-coniferous	3	3
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4402 00 00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	3	3
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:		
4403 10 00	- Treated with paint, stains, creosote or other preservatives	Free	Free
4403 20 00	- Other, coniferous	Free	Free
	- Other, of tropical wood specified in subheading Note 1 to this Chapter:		
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4403 49 00	-- Other	Free	Free
	- Other:		
4403 91 00	-- Of oak (<i>Quercus spp.</i>)	Free	Free
4403 92 00	-- Of beech (<i>Fagus spp.</i>)	Free	Free
4403 99 00	-- Other	Free	Free
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	3	3
4404 20 00	- Non-coniferous	3	3
4405 00 00	Wood wool; wood flour	1	1
4406	Railway or tramway sleepers (cross-ties) of wood:		
4406 10 00	- Not impregnated	3	3
4406 90 00	- Other	3	3
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	3	3
	- Of tropical wood specified in subheading Note 1 to this Chapter:		
4407 24 00	-- Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa	5	5
4407 25 00	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau	5	5
4407 26 00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	5
4407 29 00	-- Other	5	5
	- Other:		
4407 91 00	-- Of oak (<i>Quercus spp.</i>)	5	5
4407 92 00	-- Of beech (<i>Fagus spp.</i>)	5	5
4407 99 00	-- Other	5	5
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	- Coniferous:		
4408 10 10	--- Cedar wood slats for pencil manufacture; radiata pinewood for blockboard manufacturing	3	3
4408 10 90	--- Other	5	5
	- Of tropical wood specified in subheading Note 1 to this Chapter:		
4408 31 00	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau	5	5
4408 39 00	-- Other	5	5
4408 90	- Other:		
4408 90 10	--- Jelutong wood slats for pencil manufacture	3	3
4408 90 90	--- Other	5	5
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	5	5
4409 20 00	- Non-coniferous	5	5
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	10	5
4410 19 00	-- Other	10	5
4410 90 00	- Of other ligneous materials	10	5
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	10	5
4411 19 00	-- Other	10	5
	- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
4411 21 00	-- Not mechanically worked or surface covered	10	5
4411 29 00	-- Other	10	5
	- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :		
4411 31 00	-- Not mechanically worked or surface covered	10	5
4411 39 00	-- Other	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4411 91 00	- Other:		
	- - Not mechanically worked or surface covered	10	5
4411 99 00	- - Other	10	5
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 woods specified in subheading Note 1 to this Chapter	10	5
4412 14 00	- - Other, with at least one outer ply of non-coniferous wood	10	5
4412 19 00	- - Other	10	5
	- Other, with at least one outer ply of non-coniferous wood:		
4412 22 00	- - With at least one ply of tropical woods specified in subheading Note 1 to this Chapter	10	5
4412 23 00	- - Other, containing at least one layer of particle board	10	5
4412 29 00	- - Other	10	5
	- Other:		
4412 92 00	- - With at least one ply of tropical woods specified in subheading Note 1 to this Chapter	10	5
4412 93 00	- - Other, containing at least one layer of particle board	10	5
4412 99 00	- - Other	10	5
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	3	3
4414 00 00	Wooden frames for paintings, photographs, mirrors or similar objects	5	5
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	5	5
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	5	5
4416 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:		
4416 00 10	- - - Swan staves, provided that at least one of the two principal faces is concave or convex, such curved surfaces being produced by sawing with a cylindrical saw.	3	3
4416 00 90	- - - Other	5	5
4417 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
4417 00 10	- - - Boot or shoe lasts	3	3
4417 00 90	- - - Other	5	5
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	5	5
4418 20 00	- Doors and their frames and thresholds	5	5
4418 30 00	- Parquet panels	5	5
4418 40 00	- Shuttering for concrete constructional work	5	5
4418 50 00	- Shingles and shakes	5	5
4418 90 00	- Other	5	5
4419 00 00	Tableware and kitchenware, of wood	5	5
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	5	5
4420 90 00	- Other	5	5
4421	Other articles of wood:		
4421 10 00	- Clothes hangers	5	5
4421 90	- Other:		
4421 90 10	- - - Spools, cops, bobbins, sewing thread reels and the like	3	3
4421 90 90	- - - Other	5	5

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).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:		
4501 10 00	- Natural cork, raw or simply prepared	3	3
4501 90 00	- Other	3	3
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)	1	1
4503	Articles of natural cork:		
4503 10 00	- Corks and stoppers	1	1
4503 90 00	- Other	1	1
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	1	1
4504 90 00	- Other	1	1

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

NOTES

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - a) wall coverings of heading No. 4814;
 - b) twine, cordage, ropes or cables, plaited or not (heading No. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
4601 20 00	- Mats, matting and screens of vegetable materials	10	5
	- Other:		
4601 91 00	-- Of vegetable materials	10	5
4601 99 00	-- Other	10	5
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 4601; articles of loofah:		
4602 10 00	- Of vegetable materials	7	5
4602 90 00	- Other	7	5

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

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

NOTE

1. For the purposes of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4701 00 00	Mechanical wood pulp	3	3
4702 00 00	Chemical wood pulp, dissolving grades	1	1
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:		
	- Unbleached:		
4703 11 00	-- Coniferous	3	3
4703 19 00	-- Non-coniferous	3	3
	- Semi-bleached or bleached:		
4703 21 00	-- Coniferous	3	3
4703 29 00	-- Non-coniferous	3	3
4704	Chemical wood pulp, sulphite, other than dissolving grades:		
	- Unbleached:		
4704 11 00	-- Coniferous	3	3
4704 19 00	-- Non-coniferous	3	3
	- Semi-bleached or bleached:		
4704 21 00	-- Coniferous	3	3
4704 29 00	-- Non-coniferous	3	3
4705 00 00	Semi-chemical wood pulp	3	3
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	1	1
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	1	1
	- Other:		
4706 91 00	-- Mechanical	1	1
4706 92 00	-- Chemical	1	1
4706 93 00	-- Semi-chemical	1	1
4707	Recovered (waste and scrap) paper or paperboard:		
4707 10 00	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	3	3
4707 20 00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	3	3
4707 30 00	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	3	3
4707 90 00	- Other, including unsorted waste and scrap	3	3

CHAPTER 48

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

NOTES

1. This Chapter does not cover:
 - a) articles of Chapter 30;
 - b) stamping foils of heading No. 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 No. 3401), or with polishes, creams or similar preparations (heading No. 3405);
 - e) sensitized paper or paperboard of headings Nos. 3701 to 3704;
 - f) paper impregnated with diagnostic or laboratory reagents (heading No. 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 No. 4814 (Chapter 39);
 - h) articles of heading No. 4202 (for example, travel goods);
 - i) articles of Chapter 46 (manufactures of plaiting material);
 - k) paper yarn or textile articles of paper yarn (Section XI);
 - l) articles of Chapter 64 or Chapter 65;
 - m) abrasive paper or paperboard (heading No. 6805) or paper- or paperboard-backed mica (heading No. 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 No. 9209; or
 - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, headings Nos. 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 No. 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
4. In addition to hand-made paper and paperboard, heading No. 4802 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:
For paper or paperboard weighing not more than 150 g/m²:
 - a) containing 10% or more of fibres obtained by a mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - b) containing more than 8% ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - c) containing more than 3% ash and having a brightness of 60% or more; or
 - d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
 - e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.
 For paper or paperboard weighing more than 150 g/m²:
 - a) coloured throughout the mass; or
 - b) having a brightness of 60% or more, and
 1. a caliper of 225 micrometres (microns) or less, or
 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
 - c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.
 Heading No. 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
5. In this Chapter, "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. A) Headings Nos. 4801, 4802, 4804 to 4808, 4810 and 4811 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - a) in strips or rolls of a width exceeding 15 cm; or
 - b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all edges deckled remains classified, subject to the provisions of Note 6, in heading No. 4802.

B) Headings Nos. 4803 and 4809 apply only to paper, cellulose wadding and webs of cellulose fibres:

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

8. For the purposes of heading No. 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 No. 4815.

9. Heading No. 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 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 Nos. 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 Nos. 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 No. 4805 10, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50% relative humidity, at 23°C.

4. For the purposes of subheading No. 4805 30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.

5. For the purposes of subheading No. 4810 21, “light-weight coated paper” means paper coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4801 00 00	Newsprint, in rolls or sheets ⁽¹⁾	5	5
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 No. 4801 or 4803; hand-made paper and paperboard:		
4802 10 00	- Hand-made paper and paperboard	5	5
4802 20 00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5	5
4802 30	- Carbonizing base paper:		
4802 30 10	--- Weighing less than 20 g/m ²	3	3
4802 30 90	--- Other	5	5
4802 40 00	- Wallpaper base	5	5
	- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802 51 00	-- Weighing less than 40 g/m ²	5	5
4802 52	-- Weighing 40 g/m ² or more but not more than 150 g/m ² :		
4802 52 10	--- Fancy paper and paperboard including with watermarks, granatized felt finish, fibres or blend of specks and vellum antique finish weighing 40 g/m ² or more but not more than 150 g/m ²	1	1
4802 52 90	--- Other	5	5
4802 53	-- Weighing more than 150 g/m ² :		
4802 53 10	--- Fancy paper and paperboard including with watermarks, granatized felt finish, fibres or blend of specks and vellum antique finish weighing more than 150g/m ²	1	1
4802 53 90	--- Other	5	5
4802 60 00	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	5	5
4803 00 00	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	5	5
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 4802 or 4803:		
	- Kraftliner:		
4804 11 00	-- Unbleached	5	5
4804 19 00	-- Other	5	5
	- Sack kraft paper:		
4804 21 00	-- Unbleached	3	3
4804 29 00	-- Other	5	5
	- Other kraft paper and paperboard weighing 150 g/m ² or less:		
4804 31	-- Unbleached:		
4804 31 10	--- Electrical grade insulating kraft paper	3	3
4804 31 20	--- Kraft paper in rolls of 209 mm width for use as wrapper for dynamite sticks	3	3
4804 31 90	--- Other	5	5
4804 39 00	-- Other	5	5
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
4804 41	-- Unbleached:		
4804 41 10	--- Electrical grade insulating kraft paper	1	1
4804 41 90	--- Other	5	5
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	5	5
4804 49 00	-- Other	5	5
	- Other kraft paper and paperboard weighing 225 g/m ² or more:		
4804 51	-- Unbleached:		
4804 51 10	--- Electrical grade insulating kraft paper; pressboard weighing 600 g/m ² or more	1	1
4804 51 90	--- Other	5	5
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	5	5
4804 59 00	-- Other	5	5
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 (corrugating medium)	5	5
	- Multi-ply paper and paperboard:		
4805 21 00	-- Each layer bleached	5	5
4805 22 00	-- With only one outer layer bleached	5	5
4805 23 00	-- Having three or more layers, of which only the two outer layers are bleached	5	5
4805 29 00	-- Other	5	5
4805 30	- Sulphite wrapping paper:		
4805 30 10	--- Coloured match wrapping paper	1	1
4805 30 90	--- Other	5	5
4805 40 00	- Filter paper and paperboard	1	1
4805 50 00	- Felt paper and paperboard	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4805 60	- Other paper and paperboard, weighing 150 g/m ² or less:		
4805 60 10	- - - Paper used as interleaf material for the packing of flat glass products, with a resin content of not more than 0.6%	1	1
4805 60 90	- - - Other	5	5
4805 70 00	- Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²	5	5
4805 80 00	- Other paper and paperboard, weighing 225 g/m ² or more	5	5
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	1	1
4806 20 00	- Greaseproof papers	1	1
4806 30 00	- Tracing papers	1	1
4806 40 00	- Glassine and other glazed transparent or translucent papers	1	1
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	1	1
4807 90 00	- Other	1	1
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 No. 4803:		
4808 10 00	- Corrugated paper and paperboard, whether or not perforated	5	5
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5	5
4808 30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	5	5
4808 90	- Other:		
4808 90 10	- - - Embossed paper including fancy paper used for the manufacture of writing, printing, lining and covering paper	1	1
4808 90 90	- - - Other	5	5
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	5	5
4809 20 00	- Self-copy paper	1	1
4809 90 00	- Other	1	1
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 not more than 150 g/m ²	1	1
4810 12 00	- - Weighing more than 150 g/m ²	1	1
	- 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	1	1
4810 29 00	- - Other	1	1
	- 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	1	1
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	1	1
4810 39 00	- - Other	1	1
	- Other paper and paperboard:		
4810 91	- - Multi-ply:		
4810 91 10	- - - Gray back board	5	5
4810 91 90	- - - Other	1	1
4810 99 00	- - Other	1	1
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 No. 4803, 4809 or 4810:		
4811 10 00	- Tarred, bituminized or asphalted paper and paperboard	3	3
	- Gummed or adhesive paper and paperboard:		
4811 21 00	- - Self-adhesive	1	1
4811 29 00	- - Other	1	1
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811 31 00	- - Bleached, weighing more than 150 g/m ²	3	3
4811 39 00	- - Other	1	1
4811 40 00	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol ⁽²⁾	1	1
4811 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4812 00 00	Filter blocks, slabs and plates, of paper pulp	3	3
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	5	5
4813 20 00	- In rolls of a width not exceeding 5 cm	5	5
4813 90 00	- Other	5	5
4814	Wallpaper and similar wall coverings; window transparencies of paper:		
4814 10 00	- "Ingrain" paper	3	3
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	3	3
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	3	3
4814 90 00	- Other	3	3
4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	3	3
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:		
4816 10 00	- Carbon or similar copying papers	5	5
4816 20 00	- Self-copy paper	1	1
4816 30 00	- Duplicator stencils	1	1
4816 90 00	- Other	1	1
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	7	5
4817 20 00	- Letter cards, plain postcards and correspondence cards	7	5
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	7	5
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	7	5
4818 20 00	- Handkerchiefs, cleansing or facial tissues and towels	7	5
4818 30 00	- Tablecloths and serviettes	7	5
4818 40 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	5	5
4818 50 00	- Articles of apparel and clothing accessories	7	5
4818 90 00	- Other	7	5
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 ⁽²⁾	5	5
4819 20 00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard ⁽²⁾	5	5
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more ⁽²⁾	5	5
4819 40 00	- Other sacks and bags, including cones ⁽²⁾	5	5
4819 50 00	- Other packing containers, including record sleeves ⁽²⁾	5	5
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5	5
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:		
4820 10 00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	7	5
4820 20 00	- Exercise books	7	5
4820 30 00	- Binders (other than book covers), folders and file covers	7	5
4820 40 00	- Manifold business forms and interleaved carbon sets	7	5
4820 50 00	- Albums for samples or for collections	7	5
4820 90 00	- Other	7	5
4821	Paper or paperboard labels of all kinds, whether or not printed:		
4821 10	- Printed:		
4821 10 10	- - - Labels that form part of packaging for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the hand-bag or on the person	3	3
4821 10 90	- - - Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4821 90	- Other:		
4821 90 10	- - - Labels that form part of packaging for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the hand-bag or on the person	3	3
4821 90 90	- - - Other	5	5
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	1	1
4822 90 00	- Other	1	1
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:		
4823 11	-- Self-adhesive:		
4823 11 10	- - - Gummed sterilization indicators (autoclave tapes)	3	3
4823 11 90	- - - Other	7	5
4823 19 00	-- Other	7	5
4823 20 00	- Filter paper and paperboard	1	1
4823 40	- Rolls, sheets and dials, printed for self-recording apparatus:		
4823 40 10	- - - Electrocardiograph, ultrasonography, spirometer, electroencephalograph and foetal-monitoring papers	3	3
4823 40 90	- - - Other	7	5
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:		
4823 51 00	-- Printed, embossed or perforated	7	5
4823 59	-- Other:		
4823 59 10	- - - Coated paper and paperboard used for inkjet printing	1	1
4823 59 90	- - - Other	7	5
4823 60 00	- Trays, dishes, plates, cups and the like, of paper or paperboard	7	5
4823 70 00	- Moulded or pressed articles of paper pulp	7	5
4823 90	- Other:		
4823 90 10	- - - Sterilization indicator (not gummed)	3	3
4823 90 20	- - - Cocooning frame (cocoon nest) for holding matured silkworms	3	3
4823 90 30	- - - Cards, not punched, for punch card machines, whether or not in strips	5	5
4823 90 40	- - - Display cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person	3	3
4823 90 50	- - - Ensocup board (i.e., polyethylene (PE) coated paperboard used for the manufacture of paper cup bottoms), in reels of a width of less than 10 cm	1	1
4823 90 60	- - - Paper tube set for use in the manufacture of fireworks	3	3
4823 90 70	- - - Paper used as interleaf material for separating in-process battery plates	1	1
4823 90 80	- - - Die-cut polyethylene (PE) coated paperboard for paper cup-making	1	1
4823 90 90	- - - Other	7	5

(1) See Annex 4

(2) Annex "C" of Executive Order No. 133 (See Annex 1).

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

NOTES

1. This Chapter does not cover:
 - a) photographic negatives or positives on transparent bases (Chapter 37);
 - b) maps, plans or globes, in relief, whether or not printed (heading No. 9023);
 - c) playing cards or other goods of Chapter 95; or
 - d) original engravings, prints or lithographs (heading No. 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 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 a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 4901, whether or not containing advertising material.
4. Heading No. 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 No. 4911.
5. Subject to Note 3 to this Chapter, heading No. 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 No. 4911.
6. For the purposes of heading No. 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
	- Other:		
4901 91 00	-- Dictionaries and encyclopaedias, and serial installments thereof	5	5
4901 99	-- Other:		
4901 99 10	--- Educational, technical, scientific, historical and cultural books	3	3
4901 99 90	--- Other	5	5
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:		
4902 10 00	- Appearing at least four times a week	5	5
4902 90 00	- Other	5	5
4903 00 00	Children's picture, drawing or colouring books	5	5
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	5	5
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:		
4905 10 00	- Globes	5	5
	- Other:		
4905 91 00	-- In book form	5	5
4905 99 00	-- Other	5	5
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	5	5
4907 00 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	5	5
4908	Transfers (decalcomanias):		
4908 10 00	- Transfers (decalcomanias), vitrifiable	3	3
4908 90 00	- Other	3	3
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	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
4910 00 00	Calendars of any kind, printed, including calendar blocks	7	5
4911	Other printed matter, including printed pictures and photographs:		
4911 10 00	- Trade advertising material, commercial catalogues and the like	5	5
	- Other:		
4911 91 00	-- Pictures, designs and photographs	7	5
4911 99	-- Other:		
4911 99 10	--- Printed cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, handbag or on the person	3	3
4911 99 20	--- Printed stickers for explosives	3	3
4911 99 90	--- Other	7	5

SECTION XI TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:
 - a) animal brush-making bristles or hair (heading No. 0502); horsehair or horsehair waste (heading No. 0503);
 - b) human hair or articles of human hair (heading No. 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading No. 5911);
 - c) cotton linters or other vegetable materials of Chapter 14;
 - d) asbestos of heading No. 2524 or articles of asbestos or other products of heading No. 6812 or 6813;
 - e) articles of heading No. 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 No. 3306;
 - f) sensitized textiles of headings Nos. 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 of 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;
 - ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 4303 or 4304;
 - l) articles of textile materials of heading No. 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 No. 6805) and also carbon fibres or articles of carbon fibres of heading No. 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 No. 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 No. 5110) and metallized yarn (heading No. 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 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 No. 5006, and monofilaments of Chapter 54;
 - d) metallized yarn of heading No. 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 No. 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 silk waste;
 - ii) 125 g in the case of all other yarns of less than 2 000 decitex; or
 - iii) 500 g in other cases;
 - c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - ii) 125 g in other cases.
- B) Exceptions:
- a) single yarn of any textile material, except:
 - i) single yarn of wool or fine animal hair, unbleached; and
 - ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
 - b) multiple (folded) or cabled yarn, unbleached:
 - i) of silk or waste silk, however put up; or
 - ii) of other textile material except wool or fine animal hair, in hanks or skeins;
 - c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - d) single, multiple (folded) or cabled yarn of any textile material:
 - i) in cross-reeled hanks or skeins; or
 - ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings Nos. 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 Nos. 6101 to 6114 and headings Nos. 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 same constituent fibres);
 - ii) consists of unbleached 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.
 - k) **Plain weave**
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.
2. A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.
- B) For the application of this rule:
- a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - c) in the case of embroidery of heading No. 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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5001 00 00	Silk-worm cocoons suitable for reeling	3	3
5002 00 00	Raw silk (not thrown)	3	3
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):		
5003 10 00	- Not carded or combed	3	3
5003 90 00	- Other	3	3
5004 00 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	1	1
5005 00 00	Yarn spun from silk waste, not put up for retail sale	3	3
5006 00 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	3	3
5007	Woven fabrics of silk or of silk waste:		
5007 10 00	- Fabrics of noil silk	3	3
5007 20 00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	3	3
5007 90 00	- Other fabrics	3	3

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

NOTE

1. Throughout the Nomenclature:

- a) "wool" means the natural fibre grown by sheep or lambs;
- b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 0502) and horsehair (heading No. 0503).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5101	Wool, not carded or combed:		
	- Greasy, including fleece-washed wool:		
5101 11 00	- - Shorn wool	3	3
5101 19 00	- - Other	3	3
	- Degreased, not carbonized:		
5101 21 00	- - Shorn wool	3	3
5101 29 00	- - Other	3	3
5101 30 00	- Carbonized	3	3
5102	Fine or coarse animal hair, not carded or combed:		
5102 10 00	- Fine animal hair	3	3
5102 20 00	- Coarse animal hair	3	3
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	3	3
5103 20 00	- Other waste of wool or of fine animal hair	3	3
5103 30 00	- Waste of coarse animal hair	3	3
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair	3	3
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):		
5105 10 00	- Carded wool	3	3
	- Wool tops and other combed wool:		
5105 21 00	- - Combed wool in fragments	1	1
5105 29 00	- - Other	1	1
5105 30 00	- Fine animal hair, carded or combed	3	3
5105 40 00	- Coarse animal hair, carded or combed	3	3
5106	Yarn of carded wool, not put up for retail sale:		
5106 10 00	- Containing 85% or more by weight of wool	3	3
5106 20 00	- Containing less than 85% by weight of wool	3	3
5107	Yarn of combed wool, not put up for retail sale:		
5107 10 00	- Containing 85% or more by weight of wool	3	3
5107 20 00	- Containing less than 85% by weight of wool	3	3
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:		
5108 10 00	- Carded	3	3
5108 20 00	- Combed	3	3
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	3	3
5109 90 00	- Other	3	3
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	3	3
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	3	3
5111 19 00	- - Other	3	3
5111 20 00	- Other, mixed mainly or solely with man-made filaments	3	3
5111 30 00	- Other, mixed mainly or solely with man-made staple fibres	3	3
5111 90 00	- Other	3	3
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	3	3
5112 19 00	- - Other	3	3
5112 20 00	- Other, mixed mainly or solely with man-made filaments	3	3
5112 30 00	- Other, mixed mainly or solely with man-made staple fibres	3	3
5112 90 00	- Other	3	3
5113 00 00	Woven fabrics of coarse animal hair or of horsehair	3	3

CHAPTER 52 COTTON

SUBHEADING NOTE

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5201 00 00	Cotton, not carded or combed	1	1
5202	Cotton waste (including yarn waste and garnetted stock):		
5202 10 00	- Yarn waste (including thread waste)	3	3
	- Other:		
5202 91 00	-- Garnetted stock	3	3
5202 99 00	-- Other	3	3
5203 00 00	Cotton, carded or combed	3	3
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	5	5
5204 19 00	-- Other	5	5
5204 20 00	- Put up for retail sale	5	5
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)	5	5
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)	5	5
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)	5	5
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)	5	5
5205 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	5
	- Single yarn, of combed fibres:	5	5
5205 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	5
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)	5	5
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)	5	5
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)	5	5
5205 26 00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	5
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)	5	5
5205 28 00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	5	5
	- 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)	5	5
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)	5	5
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)	5	5
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)	5	5
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	5
	- 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)	5	5
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)	5	5
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)	5	5
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)	5	5
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)	5	5
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)	5	5
5205 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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)	5	5
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)	5	5
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)	5	5
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)	5	5
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	5
	- Single yarn, of combed fibres:		
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	5
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)	5	5
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)	5	5
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)	5	5
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	5
	- 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)	5	5
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)	5	5
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)	5	5
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)	5	5
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	5
	- 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)	5	5
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)	5	5
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)	5	5
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)	5	5
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	5
5207	Cotton yarn (other than sewing thread) put up for retail sale:		
5207 10 00	- Containing 85% or more by weight of cotton	5	5
5207 90 00	- Other	5	5
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	5	5
5208 12 00	-- Plain weave, weighing more than 100 g/m ²	5	5
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5208 19 00	-- Other fabrics	5	5
	- Bleached:		
5208 21 00	-- Plain weave, weighing not more than 100 g/m ²	5	5
5208 22 00	-- Plain weave, weighing more than 100 g/m ²	5	5
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5208 29 00	-- Other fabrics	5	5
	- Dyed:		
5208 31 00	-- Plain weave, weighing not more than 100 g/m ²	5	5
5208 32 00	-- Plain weave, weighing more than 100 g/m ²	5	5
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5208 39 00	-- Other fabrics	5	5
	- Of yarns of different colours:		
5208 41 00	-- Plain weave, weighing not more than 100 g/m ²	5	5
5208 42 00	-- Plain weave, weighing more than 100 g/m ²	5	5
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5208 49 00	-- Other fabrics	5	5
	- Printed:		
5208 51 00	-- Plain weave, weighing not more than 100 g/m ²	5	5
5208 52 00	-- Plain weave, weighing more than 100 g/m ²	5	5
5208 53 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5208 59 00	-- Other fabrics	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5209 19 00	-- Other fabrics	5	5
	- Bleached:		
5209 21 00	-- Plain weave	5	5
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5209 29 00	-- Other fabrics	5	5
	- Dyed:		
5209 31 00	-- Plain weave	5	5
5209 32 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5209 39 00	-- Other fabrics	5	5
	- Of yarns of different colours:		
5209 41 00	-- Plain weave	5	5
5209 42 00	-- Denim	5	5
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	5	5
5209 49 00	-- Other fabrics	5	5
	- Printed:		
5209 51 00	-- Plain weave	5	5
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5209 59 00	-- Other fabrics	5	5
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	5	5
5210 12 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5210 19 00	-- Other fabrics	5	5
	- Bleached:		
5210 21 00	-- Plain weave	5	5
5210 22 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5210 29 00	-- Other fabrics	5	5
	- Dyed:		
5210 31 00	-- Plain weave	5	5
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5210 39 00	-- Other fabrics	5	5
	- Of yarns of different colours:		
5210 41 00	-- Plain weave	5	5
5210 42 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5210 49 00	-- Other fabrics	5	5
	- Printed:		
5210 51 00	-- Plain weave	5	5
5210 52 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5210 59 00	-- Other fabrics	5	5
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	5	5
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5211 19 00	-- Other fabrics	5	5
	- Bleached:		
5211 21 00	-- Plain weave	5	5
5211 22 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5211 29 00	-- Other fabrics	5	5
	- Dyed:		
5211 31 00	-- Plain weave	5	5
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5211 39 00	-- Other fabrics	5	5
	- Of yarns of different colours:		
5211 41 00	-- Plain weave	5	5
5211 42 00	-- Denim	5	5
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	5	5
5211 49 00	-- Other fabrics	5	5
	- Printed:		
5211 51 00	-- Plain weave	5	5
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	5	5
5211 59 00	-- Other fabrics	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5212	Other woven fabrics of cotton:		
	- Weighing not more than 200 g/m ² :		
5212 11 00	-- Unbleached	5	5
5212 12 00	-- Bleached	5	5
5212 13 00	-- Dyed	5	5
5212 14 00	-- Of yarns of different colours	5	5
5212 15 00	-- Printed	5	5
	- Weighing more than 200 g/m ² :		
5212 21 00	-- Unbleached	5	5
5212 22 00	-- Bleached	5	5
5212 23 00	-- Dyed	5	5
5212 24 00	-- Of yarns of different colours	5	5
5212 25 00	-- Printed	5	5

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301 21 00	-- Broken or scutched	3	3
5301 29 00	-- Other	3	3
5301 30 00	- Flax tow and waste	3	3
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	3	3
5302 90 00	- Other	3	3
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	3	3
5303 90 00	- Other	3	3
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	3	3
5304 90 00	- Other	3	3
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	3	3
5305 19 00	-- Other	3	3
	- Of abaca:		
5305 21 00	-- Raw	3	3
5305 29 00	-- Other	3	3
	- Other:		
5305 91 00	-- Raw	3	3
5305 99 00	-- Other	3	3
5306	Flax yarn:		
5306 10 00	- Single	5	5
5306 20 00	- Multiple (folded) or cabled	5	5
5307	Yarn of jute or of other textile bast fibres of heading No. 5303:		
5307 10 00	- Single	5	5
5307 20 00	- Multiple (folded) or cabled	5	5
5308	Yarn of other vegetable textile fibres; paper yarn:		
5308 10 00	- Coir yarn	5	5
5308 20 00	- True hemp yarn	5	5
5308 30 00	- Paper yarn	5	5
5308 90 00	- Other	5	5
5309	Woven fabrics of flax:		
	- Containing 85% or more by weight of flax:		
5309 11 00	-- Unbleached or bleached	5	5
5309 19 00	-- Other	5	5
	- Containing less than 85% by weight of flax:		
5309 21 00	-- Unbleached or bleached	5	5
5309 29 00	-- Other	5	5
5310	Woven fabrics of jute or of other textile bast fibres of heading No. 5303:		
5310 10 00	- Unbleached	5	5
5310 90 00	- Other	5	5
5311 00 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5	5

CHAPTER 54
MAN-MADE FILAMENTS

NOTES

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

- a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at a); artificial: fibres as defined at b).

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

2. Headings Nos. 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:		
5401 10 00	- Of synthetic filaments	5	5
5401 20 00	- Of artificial filaments	5	5
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	3	3
5402 20 00	- High tenacity yarn of polyesters	5	5
	- Textured yarn:		
5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	5
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	5
5402 33 00	-- Of polyesters	5	5
5402 39 00	-- Other	5	5
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402 41 00	-- Of nylon or other polyamides	5	5
5402 42 00	-- Of polyesters, partially oriented	5	5
5402 43 00	-- Of polyesters, other	5	5
5402 49 00	-- Other	5	5
	- Other yarn, single, with a twist exceeding 50 turns per metre:		
5402 51 00	-- Of nylon or other polyamides	5	5
5402 52 00	-- Of polyesters	5	5
5402 59 00	-- Other	5	5
	- Other yarn, multiple (folded) or cabled:		
5402 61 00	-- Of nylon or other polyamides	5	5
5402 62 00	-- Of polyesters	5	5
5402 69 00	-- Other	5	5
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	5	5
5403 20 00	- Textured yarn	5	5
	- Other yarn, single:		
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	1	1
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	3	3
5403 33 00	-- Of cellulose acetate	3	3
5403 39 00	-- Other	3	3
	- Other yarn, multiple (folded) or cabled:		
5403 41 00	-- Of viscose rayon	3	3
5403 42 00	-- Of cellulose acetate	1	1
5403 49 00	-- Other	5	5
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	1	1
5404 90 00	- Other	1	1
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	3	3
5406	Man-made filament yarn (other than sewing thread), put up for retail sale:		
5406 10 00	- Synthetic filament yarn	5	5
5406 20 00	- Artificial filament yarn	5	5
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404:		
5407 10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:		
5407 10 10	--- Tyre woven fabrics and conveyor duck	1	1
5407 10 90	--- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5407 20 00	- Woven fabrics obtained from strip or the like	5	5
5407 30 00	- Fabrics specified in Note 9 to Section XI	5	5
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407 41	-- Unbleached or bleached:		
5407 41 10	--- Nylon mesh fabric of untwisted filament yarns for use as reinforcing material for tarpaulin sheeting	1	1
5407 41 90	--- Other	5	5
5407 42 00	-- Dyed	5	5
5407 43 00	-- Of yarns of different colours	5	5
5407 44 00	-- Printed	5	5
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407 51 00	-- Unbleached or bleached	5	5
5407 52 00	-- Dyed	5	5
5407 53 00	-- Of yarns of different colours	5	5
5407 54 00	-- Printed	5	5
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407 61 00	-- Containing 85% or more by weight of non-textured polyester filaments	5	5
5407 69 00	-- Other	5	5
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407 71 00	-- Unbleached or bleached	5	5
5407 72 00	-- Dyed	5	5
5407 73 00	-- Of yarns of different colours	5	5
5407 74 00	-- Printed	5	5
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407 81 00	-- Unbleached or bleached	5	5
5407 82 00	-- Dyed	5	5
5407 83 00	-- Of yarns of different colours	5	5
5407 84 00	-- Printed	5	5
	- Other woven fabrics:		
5407 91 00	-- Unbleached or bleached	5	5
5407 92 00	-- Dyed	5	5
5407 93 00	-- Of yarns of different colours	5	5
5407 94 00	-- Printed	5	5
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405:		
5408 10 00	- Woven fabrics obtained from high tenacity yarn, of viscose rayon	5	5
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408 21 00	-- Unbleached or bleached	5	5
5408 22 00	-- Dyed	5	5
5408 23 00	-- Of yarns of different colours	5	5
5408 24 00	-- Printed	5	5
	- Other woven fabrics:		
5408 31 00	-- Unbleached or bleached	5	5
5408 32 00	-- Dyed	5	5
5408 33 00	-- Of yarns of different colours	5	5
5408 34 00	-- Printed	5	5

CHAPTER 55
MAN-MADE STAPLE FIBRES

NOTE

1. Headings Nos. 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:
- a) length of tow exceeding 2 m;
 - b) twist less than 5 turns per metre;
 - c) measuring per filament less than 67 decitex;
 - d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - e) total measurement of tow more than 20 000 decitex.
- Tow of a length not exceeding 2 m is to be classified in heading No. 5503 or 5504.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5501	Synthetic filament tow:		
5501 10 00	- Of nylon or other polyamides	3	3
5501 20 00	- Of polyesters	3	3
5501 30 00	- Acrylic or modacrylic	1	1
5501 90 00	- Other	3	3
5502 00 00	Artificial filament tow	1	1
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:		
5503 10 00	- Of nylon or other polyamides	3	3
5503 20 00	- Of polyesters	1	1
5503 30 00	- Acrylic or modacrylic	1	1
5503 40 00	- Of polypropylene	3	3
5503 90 00	- Other	3	3
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:		
5504 10 00	- Of viscose rayon	1	1
5504 90 00	- Other	3	3
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:		
5505 10 00	- Of synthetic fibres	3	3
5505 20 00	- Of artificial fibres	3	3
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:		
5506 10 00	- Of nylon or other polyamides	3	3
5506 20 00	- Of polyesters	3	3
5506 30 00	- Acrylic or modacrylic	1	1
5506 90 00	- Other	3	3
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning	3	3
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:		
5508 10 00	- Of synthetic staple fibres	5	5
5508 20 00	- Of artificial staple fibres	5	5
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 yarn	5	5
5509 12 00	-- Multiple (folded) or cabled yarn	5	5
	- Containing 85% or more by weight of polyester staple fibres:		
5509 21 00	-- Single yarn	5	5
5509 22 00	-- Multiple (folded) or cabled yarn	5	5
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509 31 00	-- Single yarn	5	5
5509 32 00	-- Multiple (folded) or cabled yarn	5	5
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509 41 00	-- Single yarn	5	5
5509 42 00	-- Multiple (folded) or cabled yarn	5	5
	- Other yarn, of polyester staple fibres:		
5509 51 00	-- Mixed mainly or solely with artificial staple fibres	5	5
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	5	5
5509 53 00	-- Mixed mainly or solely with cotton	5	5
5509 59 00	-- Other	5	5
	- Other yarn, of acrylic or modacrylic staple fibres:		
5509 61 00	-- Mixed mainly or solely with wool or fine animal hair	5	5
5509 62 00	-- Mixed mainly or solely with cotton	5	5
5509 69 00	-- Other	5	5
	- Other yarn:		
5509 91 00	-- Mixed mainly or solely with wool or fine animal hair	5	5
5509 92 00	-- Mixed mainly or solely with cotton	5	5
5509 99 00	-- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 yarn	5	5
5510 12 00	-- Multiple (folded) or cabled yarn	5	5
5510 20 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	5
5510 30 00	- Other yarn, mixed mainly or solely with cotton	5	5
5510 90 00	- Other yarn	5	5
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	5	5
5511 20 00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5	5
5511 30 00	- Of artificial staple fibres	5	5
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:		
5512 11 00	-- Unbleached or bleached	5	5
5512 19 00	-- Other	5	5
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512 21 00	-- Unbleached or bleached	5	5
5512 29 00	-- Other	5	5
	- Other:		
5512 91 00	-- Unbleached or bleached	5	5
5512 99 00	-- Other	5	5
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:		
5513 11 00	-- Of polyester staple fibres, plain weave	5	5
5513 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5513 13 00	-- Other woven fabrics of polyester staple fibres	5	5
5513 19 00	-- Other woven fabrics	5	5
	- Dyed:		
5513 21 00	-- Of polyester staple fibres, plain weave	5	5
5513 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5513 23 00	-- Other woven fabrics of polyester staple fibres	5	5
5513 29 00	-- Other woven fabrics	5	5
	- Of yarns of different colours:		
5513 31 00	-- Of polyester staple fibres, plain weave	5	5
5513 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5513 33 00	-- Other woven fabrics of polyester staple fibres	5	5
5513 39 00	-- Other woven fabrics	5	5
	- Printed:		
5513 41 00	-- Of polyester staple fibres, plain weave	5	5
5513 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5513 43 00	-- Other woven fabrics of polyester staple fibres	5	5
5513 49 00	-- Other woven fabrics	5	5
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:		
5514 11 00	-- Of polyester staple fibres, plain weave	5	5
5514 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5514 13 00	-- Other woven fabrics of polyester staple fibres	5	5
5514 19 00	-- Other woven fabrics	5	5
	- Dyed:		
5514 21 00	-- Of polyester staple fibres, plain weave	5	5
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5514 23 00	-- Other woven fabrics of polyester staple fibres	5	5
5514 29 00	-- Other woven fabrics	5	5
	- Of yarns of different colours:		
5514 31 00	-- Of polyester staple fibres, plain weave	5	5
5514 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5514 33 00	-- Other woven fabrics of polyester staple fibres	5	5
5514 39 00	-- Other woven fabrics	5	5
	- Printed:		
5514 41 00	-- Of polyester staple fibres, plain weave	5	5
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
5514 43 00	-- Other woven fabrics of polyester staple fibres	5	5
5514 49 00	-- Other woven fabrics	5	5
5515	Other woven fabrics of synthetic staple fibres:		
	- Of polyester staple fibres:		
5515 11 00	-- Mixed mainly or solely with viscose rayon staple fibres	5	5
5515 12 00	-- Mixed mainly or solely with man-made filaments	5	5
5515 13 00	-- Mixed mainly or solely with wool or fine animal hair	5	5
5515 19 00	-- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	- Of acrylic and modacrylic staple fibres:		
5515 21 00	-- Mixed mainly or solely with man-made filaments	5	5
5515 22 00	-- Mixed mainly or solely with wool or fine animal hair	5	5
5515 29 00	-- Other	5	5
	- Other woven fabrics:		
5515 91 00	-- Mixed mainly or solely with man-made filaments	5	5
5515 92 00	-- Mixed mainly or solely with wool or fine animal hair	5	5
5515 99 00	-- Other	5	5
5516	Woven fabrics of artificial staple fibres:		
	- Containing 85% or more by weight of artificial staple fibres:		
5516 11 00	-- Unbleached or bleached	5	5
5516 12 00	-- Dyed	5	5
5516 13 00	-- Of yarns of different colours	5	5
5516 14 00	-- Printed	5	5
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516 21 00	-- Unbleached or bleached	5	5
5516 22 00	-- Dyed	5	5
5516 23 00	-- Of yarns of different colours	5	5
5516 24 00	-- Printed	5	5
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516 31 00	-- Unbleached or bleached	5	5
5516 32 00	-- Dyed	5	5
5516 33 00	-- Of yarns of different colours	5	5
5516 34 00	-- Printed	5	5
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516 41 00	-- Unbleached or bleached	5	5
5516 42 00	-- Dyed	5	5
5516 43 00	-- Of yarns of different colours	5	5
5516 44 00	-- Printed	5	5
	- Other:		
5516 91 00	-- Unbleached or bleached	5	5
5516 92 00	-- Dyed	5	5
5516 93 00	-- Of yarns of different colours	5	5
5516 94 00	-- Printed	5	5

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

NOTES

1. This Chapter does not cover:
 - a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 3401, polishes, creams or similar preparations of heading No. 3405, fabric softeners of heading No. 3809) where the textile material is present merely as a carrying medium;
 - b) textile products of heading No. 5811;
 - c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 6805);
 - d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 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 Nos. 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 No. 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.
 Headings Nos. 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 No. 5604 does not cover textile yarn, or strip or the like of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:		
5601 10 00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding - Wadding; other articles of wadding:	10	5
5601 21 00	-- Of cotton	10	5
5601 22 00	-- Of man-made fibres	10	5
5601 29 00	-- Other	10	5
5601 30	- Textile flock and dust and mill neps:		
5601 30 10	--- Polyamide fibre flock	1	1
5601 30 20	--- Polypropylene fibre flock	1	1
5601 30 90	--- Other	10	5
5602	Felt, whether or not impregnated, coated, covered or laminated:		
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated:	5	5
5602 21 00	-- Of wool or fine animal hair	5	5
5602 29	-- Of other textile materials:		
5602 29 10	--- Jute felt	5	5
5602 29 90	--- Other	5	5
5602 90 00	- Other	5	5
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:		
	- Of man-made filaments:		
5603 11 00	-- Weighing not more than 25 g/m ²	15	5
5603 12 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	15	5
5603 13 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	15	5
5603 14 00	-- Weighing more than 150 g/m ²	15	5
	- Other:		
5603 91 00	-- Weighing not more than 25 g/m ²	15	5
5603 92 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	15	5
5603 93 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	15	5
5603 94 00	-- Weighing more than 150 g/m ²	15	5
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
5604 10 00	- Rubber thread and cord, textile covered	5	5
5604 20 00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	5	5
5604 90 00	- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5605 00 00	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	3	3
5606 00 00	Gimped yarn, and strip and the like of heading No. 5404 or 5405, gimped (other than those of heading No. 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	3	3
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 other textile bast fibres of heading No. 5303	5	5
	- Of sisal or other textile fibres of the genus <i>Agave</i> :		
5607 21 00	-- Binder or baler twine	5	5
5607 29 00	-- Other	5	5
5607 30 00	- Of abaca (Manila hemp or <i>Musa textilis</i> Nee) or other hard (leaf) fibres	5	5
	- Of polyethylene or polypropylene:		
5607 41 00	-- Binder or baler twine	15	5
5607 49 00	-- Other	15	5
5607 50	- Of other synthetic fibres:		
5607 50 10	--- V-belt cord of man-made fibres treated with resorcinol formaldehyde	1	1
5607 50 20	--- Kevlar (polyamide) and Polytetrafluoroethylene (PTFE) yarns measuring more than 10 000 decitex, used in the manufacture of textile packings	1	1
5607 50 90	--- Other	15	5
5607 90 00	- Other	5	5
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 ⁽¹⁾	10	5
5608 19 00	-- Other	10	5
5608 90 00	- Other	10	5
5609 00 00	Articles of yarn, strip or the like of heading No. 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	10	5

⁽¹⁾ Annex "C" of Executive Order No 209 (See Annex 3).

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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5701	Carpets and other textile floor coverings, knotted, whether or not made up:		
5701 10 00	- Of wool or fine animal hair	10	5
5701 90 00	- Of other textile materials	10	5
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	10	5
5702 20 00	- Floor coverings of coconut fibre (coir)	10	5
	- Other, of pile construction, not made up:		
5702 31 00	-- Of wool or fine animal hair	10	5
5702 32 00	-- Of man-made textile materials	10	5
5702 39 00	-- Of other textile materials	10	5
	- Other, of pile construction, made up:		
5702 41 00	-- Of wool or fine animal hair	10	5
5702 42 00	-- Of man-made textile materials	10	5
5702 49 00	-- Of other textile materials	10	5
	- Other, not of pile construction, not made up:		
5702 51 00	-- Of wool or fine animal hair	10	5
5702 52 00	-- Of man-made textile materials	10	5
5702 59 00	-- Of other textile materials	10	5
	- Other, not of pile construction, made up:		
5702 91 00	-- Of wool or fine animal hair	10	5
5702 92 00	-- Of man-made textile materials	10	5
5702 99 00	-- Of other textile materials	10	5
5703	Carpets and other textile floor coverings, tufted, whether or not made up:		
5703 10 00	- Of wool or fine animal hair	10	5
5703 20 00	- Of nylon or other polyamides	10	5
5703 30 00	- Of other man-made textile materials	10	5
5703 90 00	- Of other textile materials	10	5
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	10	5
5704 90 00	- Other	10	5
5705 00 00	Other carpets and other textile floor coverings, whether or not made up	10	5

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

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 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 No. 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 No. 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 5608.
5. For the purposes of heading No. 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 No. 5808.
6. In heading No. 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 No. 5805).
7. In addition to the products of heading No. 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 5802 or 5806:		
5801 10 00	- Of wool or fine animal hair	5	5
	- Of cotton:		
5801 21 00	-- Uncut weft pile fabrics	5	5
5801 22 00	-- Cut corduroy	5	5
5801 23 00	-- Other weft pile fabrics	5	5
5801 24 00	-- Warp pile fabrics, épinglé (uncut)	5	5
5801 25 00	-- Warp pile fabrics, cut	5	5
5801 26 00	-- Chenille fabrics	5	5
	- Of man-made fibres:		
5801 31 00	-- Uncut weft pile fabrics	5	5
5801 32 00	-- Cut corduroy	5	5
5801 33 00	-- Other weft pile fabrics	5	5
5801 34 00	-- Warp pile fabrics, épinglé (uncut)	5	5
5801 35 00	-- Warp pile fabrics, cut	5	5
5801 36 00	-- Chenille fabrics	5	5
5801 90 00	- Of other textile materials	5	5
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 5806; tufted textile fabrics, other than products of heading No. 5703:		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802 11 00	-- Unbleached	5	5
5802 19 00	-- Other	5	5
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	5	5
5802 30 00	- Tufted textile fabrics	5	5
5803	Gauze, other than narrow fabrics of heading No. 5806:		
5803 10 00	- Of cotton	5	5
5803 90 00	- Of other textile materials	5	5
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 No. 6002 to 6006:		
5804 10 00	- Tulles and other net fabrics	5	5
	- Mechanically made lace:		
5804 21 00	-- Of man-made fibres	5	5
5804 29 00	-- Of other textile materials	5	5
5804 30 00	- Hand-made lace	5	5
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	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
5806	Narrow woven fabrics, other than goods of heading No. 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	5	5
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5	5
	- Other woven fabrics:		
5806 31	-- Of cotton:		
5806 31 10	--- Narrow woven fabrics of the kind being processed into inked ribbon for typewriters and similar machines; backing for electrical insulating tape, of cotton	3	3
5806 31 20	--- Textile sequential markers used in the manufacture of electrical wires	3	3
5806 31 90	--- Other	5	5
5806 32	-- Of man-made fibres:		
5806 32 10	--- Narrow woven fabrics of the kind being processed into inked ribbon for typewriters and similar machines	3	3
5806 32 20	--- Safety seat belt webbing	3	3
5806 32 90	--- Other	5	5
5806 39 00	-- Of other textile materials	5	5
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5	5
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	5	5
5807 90 00	- Other	5	5
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	5	5
5808 90 00	- Other	5	5
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No. 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	5	5
5810	Embroidery, in the piece, in strips or in motifs:		
5810 10 00	- Embroidery without visible ground	5	5
	- Other embroidery:		
5810 91 00	-- Of cotton	5	5
5810 92 00	-- Of man-made fibres	5	5
5810 99 00	-- Of other textile materials	5	5
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 No. 5810	5	5

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

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 5803 and 5806, the braids and ornamental trimmings in the piece of heading No. 5808 and the knitted or crocheted fabrics of heading No. 6002.
2. Heading No. 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 No. 5811;
 - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 5604.
3. For the purposes of heading No. 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 No. 4814) or on a textile backing (generally heading No. 5907).
4. For the purposes of heading No. 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 No. 5604;
 - c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
 This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading No. 5811.
5. Heading No. 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 No. 4408);
 - f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 6805);
 - g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 6814); or
 - h) metal foil on a backing of textile fabrics (Section XV).
6. Heading No. 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 No. 4010).
7. Heading No. 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 Nos. 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 Nos. 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).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
5901 90 00	- Other	5	5
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	Free	Free
5902 20 00	- Of polyesters	1	1
5902 90 00	- Other	Free	Free
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902:		
5903 10 00	- With polyvinyl chloride	5	5
5903 20 00	- With polyurethane	5	5
5903 90 00	- Other	5	5
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	10	5
	- Other:		
5904 91 00	-- With a base consisting of needleloom felt or nonwovens	10	5
5904 92 00	-- With other textile base	10	5
5905 00 00	Textile wall coverings	10	5
5906	Rubberized textile fabrics, other than those of heading No. 5902:		
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	5	5
	- Other:		
5906 91 00	-- Knitted or crocheted	5	5
5906 99	-- Other:		
5906 99 10	--- Hospital rubber sheeting	3	3
5906 99 90	--- Other	5	5
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	5	5
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	5	5
5909 00 00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	1	1
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	3	3
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)	1	1
5911 20 00	- Bolting cloth, whether or not made up	1	1
	- 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	1	1
5911 32 00	-- Weighing 650 g/m ² or more	1	1
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	3	3
5911 90	- Other:		
5911 90 10	--- Textile packings and gaskets	5	5
5911 90 90	--- Other	3	3

CHAPTER 60
KNITTED OR CROCHETED FABRICS

NOTES

1. This Chapter does not cover:
 - a) crochet lace of heading No. 5804;
 - b) labels, badges or similar articles, knitted or crocheted, of heading No. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:		
6001 10 00	- “Long pile” fabrics	5	5
	- Looped pile fabrics:		
6001 21 00	-- Of cotton	5	5
6001 22 00	-- Of man-made fibres	5	5
6001 29 00	-- Of other textile materials	5	5
	- Other:		
6001 91 00	-- Of cotton	5	5
6001 92	-- Of man-made fibres:		
6001 92 10	--- Pile fabrics of 100% polyester staple fibres used in the manufacture of paint rollers, measuring 2½ to 3 inches in width	3	3
6001 92 90	--- Other	5	5
6001 99 00	-- Of other textile materials	5	5
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	5	5
6002 20 00	- Other, of a width not exceeding 30 cm	5	5
6002 30	- Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread:		
6002 30 10	--- Knitted swimwear fabric containing by weight 80% synthetic yarn and 20% elastic yarn	3	3
6002 30 90	--- Other	5	5
	- Other fabrics, warp knit (including those made on galloon knitting machines):		
6002 41 00	-- Of wool or fine animal hair	5	5
6002 42 00	-- Of cotton	5	5
6002 43 00	-- Of man-made fibres	5	5
6002 49 00	-- Other	5	5
	- Other:		
6002 91 00	-- Of wool or fine animal hair	5	5
6002 92 00	-- Of cotton	5	5
6002 93	-- Of man-made fibres:		
6002 93 10	--- Elastic (combined with rubber threads)	5	5
	--- Other:		
6002 93 91	---- Nylon fibre mesh for use as backing material for mosaic tiles	3	3
6002 93 99	---- Other	5	5
6002 99 00	-- Other	5	5

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - a) goods of heading No. 6212;
 - b) worn clothing or other worn articles of heading No. 6309; or
 - c) orthopaedic appliances, surgical belts, trusses or the like (heading No. 9021).
3. For the purposes of headings Nos. 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 No. 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 No. 6112.
4. Headings Nos. 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 No. 6105 does not cover sleeveless garments.
5. Heading No. 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 No. 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 No. 6111 and in other headings of this Chapter are to be classified in heading No. 6111.
7. For the purposes of heading No. 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 No. 6113 and in other headings of this Chapter, excluding heading No. 6111, are to be classified in heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 No. 6103:		
6101 10 00	- Of wool or fine animal hair	10	5
6101 20 00	- Of cotton	10	5
6101 30 00	- Of man-made fibres	10	5
6101 90 00	- Of other textile materials	10	5
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 No. 6104:		
6102 10 00	- Of wool or fine animal hair	10	5
6102 20 00	- Of cotton	10	5
6102 30 00	- Of man-made fibres	10	5
6102 90 00	- Of other textile materials	10	5
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	10	5
6103 12 00	-- Of synthetic fibres	10	5
6103 19 00	-- Of other textile materials	10	5
	- Ensembles:		
6103 21 00	-- Of wool or fine animal hair	10	5
6103 22 00	-- Of cotton	10	5
6103 23 00	-- Of synthetic fibres	10	5
6103 29 00	-- Of other textile materials	10	5
	- Jackets and blazers:		
6103 31 00	-- Of wool or fine animal hair	10	5
6103 32 00	-- Of cotton	10	5
6103 33 00	-- Of synthetic fibres	10	5
6103 39 00	-- Of other textile materials	10	5
	- Trousers, bib and brace overalls, breeches and shorts:		
6103 41 00	-- Of wool or fine animal hair	10	5
6103 42 00	-- Of cotton	10	5
6103 43 00	-- Of synthetic fibres	10	5
6103 49 00	-- Of other textile materials	10	5
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	10	5
6104 12 00	-- Of cotton	10	5
6104 13 00	-- Of synthetic fibres	10	5
6104 19 00	-- Of other textile materials	10	5
	- Ensembles:		
6104 21 00	-- Of wool or fine animal hair	10	5
6104 22 00	-- Of cotton	10	5
6104 23 00	-- Of synthetic fibres	10	5
6104 29 00	-- Of other textile materials	10	5
	- Jackets and blazers:		
6104 31 00	-- Of wool or fine animal hair	10	5
6104 32 00	-- Of cotton	10	5
6104 33 00	-- Of synthetic fibres	10	5
6104 39 00	-- Of other textile materials	10	5
	- Dresses:		
6104 41 00	-- Of wool or fine animal hair	10	5
6104 42 00	-- Of cotton	10	5
6104 43 00	-- Of synthetic fibres	10	5
6104 44 00	-- Of artificial fibres	10	5
6104 49 00	-- Of other textile materials	10	5
	- Skirts and divided skirts:		
6104 51 00	-- Of wool or fine animal hair	10	5
6104 52 00	-- Of cotton	10	5
6104 53 00	-- Of synthetic fibres	10	5
6104 59 00	-- Of other textile materials	10	5
	- Trousers, bib and brace overalls, breeches and shorts:		
6104 61 00	-- Of wool or fine animal hair	10	5
6104 62 00	-- Of cotton	10	5
6104 63 00	-- Of synthetic fibres	10	5
6104 69 00	-- Of other textile materials	10	5
6105	Men's or boys' shirts, knitted or crocheted:		
6105 10 00	- Of cotton	10	5
6105 20 00	- Of man-made fibres	10	5
6105 90 00	- Of other textile materials	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:		
6106 10 00	- Of cotton	10	5
6106 20 00	- Of man-made fibres	10	5
6106 90 00	- Of other textile materials	10	5
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	10	5
6107 12 00	-- Of man-made fibres	10	5
6107 19 00	-- Of other textile materials	10	5
	- Nightshirts and pyjamas:		
6107 21 00	-- Of cotton	10	5
6107 22 00	-- Of man-made fibres	10	5
6107 29 00	-- Of other textile materials	10	5
	- Other:		
6107 91 00	-- Of cotton	10	5
6107 92 00	-- Of man-made fibres	10	5
6107 99 00	-- Of other textile materials	10	5
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
	- Slips and petticoats:		
6108 11 00	-- Of man-made fibres	10	5
6108 19 00	-- Of other textile materials	10	5
	- Briefs and panties:		
6108 21 00	-- Of cotton	10	5
6108 22 00	-- Of man-made fibres	10	5
6108 29 00	-- Of other textile materials	10	5
	- Nightdresses and pyjamas:		
6108 31 00	-- Of cotton	10	5
6108 32 00	-- Of man-made fibres	10	5
6108 39 00	-- Of other textile materials	10	5
	- Other:		
6108 91 00	-- Of cotton	10	5
6108 92 00	-- Of man-made fibres	10	5
6108 99 00	-- Of other textile materials	10	5
6109	T-shirts, singlets and other vests, knitted or crocheted:		
6109 10 00	- Of cotton	10	5
6109 90 00	- Of other textile materials	10	5
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:		
6110 10 00	- Of wool or fine animal hair	10	5
6110 20 00	- Of cotton	10	5
6110 30 00	- Of man-made fibres	10	5
6110 90 00	- Of other textile materials	10	5
6111	Babies' garments and clothing accessories, knitted or crocheted:		
6111 10 00	- Of wool or fine animal hair	10	5
6111 20 00	- Of cotton	10	5
6111 30 00	- Of synthetic fibres	10	5
6111 90 00	- Of other textile materials	10	5
6112	Track suits, ski suits and swimwear, knitted or crocheted:		
	- Track suits:		
6112 11 00	-- Of cotton	10	5
6112 12 00	-- Of synthetic fibres	10	5
6112 19 00	-- Of other textile materials	10	5
6112 20 00	- Ski suits	10	5
	- Men's or boys' swimwear:		
6112 31 00	-- Of synthetic fibres	10	5
6112 39 00	-- Of other textile materials	10	5
	- Women's or girls' swimwear:		
6112 41 00	-- Of synthetic fibres	10	5
6112 49 00	-- Of other textile materials	10	5
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading No. 5903, 5906 or 5907	10	5
6114	Other garments, knitted or crocheted:		
6114 10 00	- Of wool or fine animal hair	10	5
6114 20 00	- Of cotton	10	5
6114 30 00	- Of man-made fibres	10	5
6114 90 00	- Of other textile materials	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	10	5
6115 12 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	10	5
6115 19 00	-- Of other textile materials	10	5
6115 20 00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	10	5
	- Other:		
6115 91 00	-- Of wool or fine animal hair	10	5
6115 92 00	-- Of cotton	10	5
6115 93 00	-- Of synthetic fibres	10	5
6115 99 00	-- Of other textile materials	10	5
6116	Gloves, mittens and mitts, knitted or crocheted:		
6116 10 00	- Impregnated, coated or covered with plastics or rubber	10	5
	- Other:		
6116 91 00	-- Of wool or fine animal hair	10	5
6116 92 00	-- Of cotton	10	5
6116 93 00	-- Of synthetic fibres	10	5
6116 99 00	-- Of other textile materials	10	5
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	10	5
6117 20 00	- Ties, bow ties and cravats	10	5
6117 80 00	- Other accessories	10	5
6117 90 00	- Parts	10	5

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 6212).
2. This Chapter does not cover:
 - a) worn clothing or other worn articles of heading No. 6309; or
 - b) orthopaedic appliances, surgical belts, trusses or the like (heading No. 9021).
3. For the purposes of headings Nos. 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 No. 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 take the form of 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 No. 6211.
4. For the purposes of heading No. 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 No. 6209 and in other headings of this Chapter are to be classified in heading No. 6209.
5. Garments which are, *prima facie*, classifiable both in heading No. 6210 and in other headings of this Chapter, excluding heading No. 6209, are to be classified in heading No. 6210.
6. For the purposes of heading No. 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 No. 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 No. 6203:		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201 11 00	-- Of wool or fine animal hair	10	5
6201 12 00	-- Of cotton	10	5
6201 13 00	-- Of man-made fibres	10	5
6201 19 00	-- Of other textile materials	10	5
	- Other:		
6201 91 00	-- Of wool or fine animal hair	10	5
6201 92 00	-- Of cotton	10	5
6201 93 00	-- Of man-made fibres	10	5
6201 99 00	-- Of other textile materials	10	5
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 No. 6204:		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202 11 00	-- Of wool or fine animal hair	10	5
6202 12 00	-- Of cotton	10	5
6202 13 00	-- Of man-made fibres	10	5
6202 19 00	-- Of other textile materials	10	5
	- Other:		
6202 91 00	-- Of wool or fine animal hair	10	5
6202 92 00	-- Of cotton	10	5
6202 93 00	-- Of man-made fibres	10	5
6202 99 00	-- Of other textile materials	10	5
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	10	5
6203 12 00	-- Of synthetic fibres	10	5
6203 19 00	-- Of other textile materials	10	5
	- Ensembles:		
6203 21 00	-- Of wool or fine animal hair	10	5
6203 22 00	-- Of cotton	10	5
6203 23 00	-- Of synthetic fibres	10	5
6203 29 00	-- Of other textile materials	10	5
	- Jackets and blazers:		
6203 31 00	-- Of wool or fine animal hair	10	5
6203 32 00	-- Of cotton	10	5
6203 33 00	-- Of synthetic fibres	10	5
6203 39 00	-- Of other textile materials	10	5
	- Trousers, bib and brace overalls, breeches and shorts:		
6203 41 00	-- Of wool or fine animal hair	10	5
6203 42 00	-- Of cotton	10	5
6203 43 00	-- Of synthetic fibres	10	5
6203 49 00	-- Of other textile materials	10	5
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	10	5
6204 12 00	-- Of cotton	10	5
6204 13 00	-- Of synthetic fibres	10	5
6204 19 00	-- Of other textile materials	10	5
	- Ensembles:		
6204 21 00	-- Of wool or fine animal hair	10	5
6204 22 00	-- Of cotton	10	5
6204 23 00	-- Of synthetic fibres	10	5
6204 29 00	-- Of other textile materials	10	5
	- Jackets and blazers:		
6204 31 00	-- Of wool or fine animal hair	10	5
6204 32 00	-- Of cotton	10	5
6204 33 00	-- Of synthetic fibres	10	5
6204 39 00	-- Of other textile materials	10	5
	- Dresses:		
6204 41 00	-- Of wool or fine animal hair	10	5
6204 42 00	-- Of cotton	10	5
6204 43 00	-- Of synthetic fibres	10	5
6204 44 00	-- Of artificial fibres	10	5
6204 49 00	-- Of other textile materials	10	5
	- Skirts and divided skirts:		
6204 51 00	-- Of wool or fine animal hair	10	5
6204 52 00	-- Of cotton	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
6204 53 00	- - Of synthetic fibres	10	5
6204 59 00	- - Of other textile materials	10	5
	- Trousers, bib and brace overalls, breeches and shorts:		
6204 61 00	- - Of wool or fine animal hair	10	5
6204 62 00	- - Of cotton	10	5
6204 63 00	- - Of synthetic fibres	10	5
6204 69 00	- - Of other textile materials	10	5
6205	Men's or boys' shirts:		
6205 10 00	- Of wool or fine animal hair	10	5
6205 20 00	- Of cotton	10	5
6205 30 00	- Of man-made fibres	10	5
6205 90 00	- Of other textile materials	10	5
6206	Women's or girls' blouses, shirts and shirt-blouses:		
6206 10 00	- Of silk or silk waste	10	5
6206 20 00	- Of wool or fine animal hair	10	5
6206 30 00	- Of cotton	10	5
6206 40 00	- Of man-made fibres	10	5
6206 90 00	- Of other textile materials	10	5
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	10	5
6207 19 00	- - Of other textile materials	10	5
	- Nightshirts and pyjamas:		
6207 21 00	- - Of cotton	10	5
6207 22 00	- - Of man-made fibres	10	5
6207 29 00	- - Of other textile materials	10	5
	- Other:		
6207 91 00	- - Of cotton	10	5
6207 92 00	- - Of man-made fibres	10	5
6207 99 00	- - Of other textile materials	10	5
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	10	5
6208 19 00	- - Of other textile materials	10	5
	- Nightdresses and pyjamas:		
6208 21 00	- - Of cotton	10	5
6208 22 00	- - Of man-made fibres	10	5
6208 29 00	- - Of other textile materials	10	5
	- Other:		
6208 91 00	- - Of cotton	10	5
6208 92 00	- - Of man-made fibres	10	5
6208 99 00	- - Of other textile materials	10	5
6209	Babies' garments and clothing accessories:		
6209 10 00	- Of wool or fine animal hair	10	5
6209 20 00	- Of cotton	10	5
6209 30 00	- Of synthetic fibres	10	5
6209 90 00	- Of other textile materials	10	5
6210	Garments, made up of fabrics of heading No. 5602, 5603, 5903, 5906 or 5907:		
6210 10 00	- Of fabrics of heading No. 5602 or 5603	10	5
6210 20 00	- Other garments, of the type described in subheadings 6201 11 to 6201 19	10	5
6210 30 00	- Other garments, of the type described in subheadings 6202 11 to 6202 19	10	5
6210 40 00	- Other men's or boys' garments	10	5
6210 50 00	- Other women's or girls' garments	10	5
6211	Track suits, ski suits and swimwear, other garments:		
	- Swimwear:		
6211 11 00	- - Men's or boys'	10	5
6211 12 00	- - Women's or girls'	10	5
6211 20 00	- Ski suits	10	5
	- Other garments, men's or boys':		
6211 31 00	- - Of wool or fine animal hair	10	5
6211 32 00	- - Of cotton	10	5
6211 33 00	- - Of man-made fibres	10	5
6211 39 00	- - Of other textile materials	10	5
	- Other garments, women's or girls':		
6211 41 00	- - Of wool or fine animal hair	10	5
6211 42 00	- - Of cotton	10	5
6211 43 00	- - Of man-made fibres	10	5
6211 49 00	- - Of other textile materials	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:		
6212 10 00	- Brassières	10	5
6212 20 00	- Girdles and panty-girdles	10	5
6212 30 00	- Corselettes	10	5
6212 90 00	- Other	10	5
6213	Handkerchiefs:		
6213 10 00	- Of silk or silk waste	10	5
6213 20 00	- Of cotton	10	5
6213 90 00	- Of other textile materials	10	5
6214	Shawls, scarves, mufflers, mantillas, veils and the like:		
6214 10 00	- Of silk or silk waste	10	5
6214 20 00	- Of wool or fine animal hair	10	5
6214 30 00	- Of synthetic fibres	10	5
6214 40 00	- Of artificial fibres	10	5
6214 90 00	- Of other textile materials	10	5
6215	Ties, bow ties and cravats:		
6215 10 00	- Of silk or silk waste	10	5
6215 20 00	- Of man-made fibres	10	5
6215 90 00	- Of other textile materials	10	5
6216 00 00	Gloves, mittens and mitts	10	5
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:		
6217 10 00	- Accessories	10	5
6217 90 00	- Parts	10	5

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

NOTES

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - a) goods of Chapters 56 to 62; or
 - b) worn clothing or other worn articles of heading No. 6309.
3. Heading No. 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 Nos. 5701 to 5705 and tapestries of heading No. 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:

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
I. OTHER MADE UP TEXTILE ARTICLES			
6301	Blankets and travelling rugs:		
6301 10 00	- Electric blankets	10	5
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	5
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	10	5
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10	5
6301 90 00	- Other blankets and travelling rugs	10	5
6302	Bed linen, table linen, toilet linen and kitchen linen:		
6302 10 00	- Bed linen, knitted or crocheted	10	5
	- Other bed linen, printed:		
6302 21 00	-- Of cotton	10	5
6302 22 00	-- Of man-made fibres	10	5
6302 29 00	-- Of other textile materials	10	5
	- Other bed linen:		
6302 31 00	-- Of cotton	10	5
6302 32 00	-- Of man-made fibres	10	5
6302 39 00	-- Of other textile materials	10	5
6302 40 00	- Table linen, knitted or crocheted	10	5
	- Other table linen:		
6302 51 00	-- Of cotton	10	5
6302 52 00	-- Of flax	10	5
6302 53 00	-- Of man-made fibres	10	5
6302 59 00	-- Of other textile materials	10	5
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton ⁽¹⁾	10	5
	- Other:		
6302 91 00	-- Of cotton ⁽¹⁾	10	5
6302 92 00	-- Of flax	10	5
6302 93 00	-- Of man-made fibres	10	5
6302 99 00	-- Of other textile materials	10	5
6303	Curtains (including drapes) and interior blinds; curtain or bed valances:		
	- Knitted or crocheted:		
6303 11 00	-- Of cotton	10	5
6303 12 00	-- Of synthetic fibres	10	5
6303 19 00	-- Of other textile materials	10	5
	- Other:		
6303 91 00	-- Of cotton	10	5
6303 92 00	-- Of synthetic fibres	10	5
6303 99 00	-- Of other textile materials	10	5
6304	Other furnishing articles, excluding those of heading No. 9404:		
	- Bedspreads:		
6304 11 00	-- Knitted or crocheted	10	5
6304 19 00	-- Other	10	5
	- Other:		
6304 91 00	-- Knitted or crocheted	10	5
6304 92 00	-- Not knitted or crocheted, of cotton	10	5
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	10	5
6304 99 00	-- Not knitted or crocheted, of other textile materials	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 No. 5303	10	5
6305 20 00	- Of cotton	10	5
	- Of man-made textile materials:		
6305 32 00	-- Flexible intermediate bulk containers	10	5
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	10	5
6305 39 00	-- Other	10	5
6305 90 00	- Of other textile materials	10	5
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Tarpaulins, awnings and sunblinds:		
6306 11 00	-- Of cotton	10	5
6306 12 00	-- Of synthetic fibres	10	5
6306 19 00	-- Of other textile materials	10	5
	- Tents:		
6306 21 00	-- Of cotton	10	5
6306 22 00	-- Of synthetic fibres	10	5
6306 29 00	-- Of other textile materials	10	5
	- Sails:		
6306 31 00	-- Of synthetic fibres	10	5
6306 39 00	-- Of other textile materials	10	5
	- Pneumatic mattresses:		
6306 41 00	-- Of cotton	10	5
6306 49 00	-- Of other textile materials	10	5
	- Other:		
6306 91 00	-- Of cotton	10	5
6306 99 00	-- Of other textile materials	10	5
6307	Other made up articles, including dress patterns:		
6307 10 00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	5
6307 20 00	- Life-jackets and life-belts	10	5
6307 90	- Other:		
6307 90 10	--- Umbrella covers in pre-cut triangular form	3	3
6307 90 90	--- Other	10	5
	II. SETS		
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	10	5
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00	Worn clothing and other worn articles	10	5
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	10	5
6310 90 00	- Other	10	5

⁽¹⁾ Certain goods of this subheading may be subject to anti-dumping duty.

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

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

NOTES

1. This Chapter does not cover:
 - a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - c) worn footwear of heading No. 6309;
 - d) articles of asbestos (heading No. 6812);
 - e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 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 No. 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 No. 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 Nos. 4104 to 4109.
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 Nos. 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression "sports footwear" applies only to:
 - a) footwear which is designed for a sporting activity and has, or has provision for, the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	7	5
	- Other footwear:		
6401 91 00	-- Covering the knee	7	5
6401 92 00	-- Covering the ankle but not covering the knee	7	5
6401 99 00	-- Other	7	5
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	7	5
6402 19 00	-- Other	7	5
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	7	5
6402 30 00	- Other footwear, incorporating a protective metal toe-cap	7	5
	- Other footwear:		
6402 91 00	-- Covering the ankle	7	5
6402 99 00	-- Other	7	5
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	7	5
6403 19 00	-- Other	7	5
6403 20 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
6403 30 00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	7	5
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	7	5
	- Other footwear with outer soles of leather:		
6403 51 00	-- Covering the ankle	7	5
6403 59 00	-- Other	7	5
	- Other footwear:		
6403 91 00	-- Covering the ankle	7	5
6403 99 00	-- Other	7	5
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	7	5
6404 19 00	-- Other	7	5
6404 20 00	- Footwear with outer soles of leather or composition leather	7	5
6405	Other footwear:		
6405 10 00	- With uppers of leather or composition leather	7	5
6405 20 00	- With uppers of textile materials	7	5
6405 90 00	- Other	7	5
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, leg-gings and similar articles, and parts thereof:		
6406 10 00	- Uppers and parts thereof, other than stiffeners	5	5
6406 20 00	- Outer soles and heels, of rubber or plastics	3	3
	- Other:		
6406 91 00	-- Of wood	3	3
6406 99 00	-- Of other materials	3	3

CHAPTER 65
HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) worn headgear of heading No. 6309;
 - b) asbestos headgear (heading No. 6812); or
 - c) dolls' hats, other toy hats, or carnival articles of Chapter 95.
2. Heading No. 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
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	5	5
6503 00 00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	7	5
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	7	5
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	7	5
6505 90 00	- Other	7	5
6506	Other headgear, whether or not lined or trimmed:		
6506 10 00	- Safety headgear	3	3
	- Other:		
6506 91 00	-- Of rubber or of plastics	5	5
6506 92 00	-- Of furskin	3	3
6506 99 00	-- Of other materials	5	5
6507 00 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	5	5

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

NOTES

1. This Chapter does not cover:
 - a) measure walking-sticks or the like (heading No. 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 No. 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 No. 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):		
6601 10 00	- Garden or similar umbrellas	7	5
	- Other:		
6601 91 00	- - Having a telescopic shaft	7	5
6601 99 00	- - Other	7	5
6602 00 00	Walking-sticks, seat-sticks, whips, riding-crops and the like	5	5
6603	Parts, trimmings and accessories of articles of heading No. 6601 or 6602:		
6603 10 00	- Handles and knobs	3	3
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	3	3
6603 90 00	- Other	3	3

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

NOTES

1. This Chapter does not cover:
 - a) straining cloth of human hair (heading No. 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 No. 6701 does not cover:
 - a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 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 No. 6702.
3. Heading No. 6702 does not cover:
 - a) articles of glass (Chapter 70);
 - 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 No. 0505 and worked quills and scapes)	5	5
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
6702 10 00	- Of plastics	5	5
6702 90 00	- Of other materials	5	5
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	5	5
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	5	5
6704 19 00	- - Other	5	5
6704 20 00	- Of human hair	5	5
6704 90 00	- Of other materials	5	5

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 or impregnated or covered paper of heading No. 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 No. 8442;
 - g) electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
 - h) dental burrs (heading No. 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 No. 9602, if made of materials specified in Note 2 b) to Chapter 96, or of heading No. 9606 (for example, buttons), No. 9609 (for example, slate pencils) or No. 9610 (for example, drawing slates); or
 - n) articles of Chapter 97 (for example, works of art).
2. In heading No. 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)	5	5
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 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	5	5
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802 21 00	-- Marble, travertine and alabaster	5	5
6802 22 00	-- Other calcareous stone	5	5
6802 23 00	-- Granite	5	5
6802 29 00	-- Other stone	5	5
	- Other:		
6802 91 00	-- Marble, travertine and alabaster	5	5
6802 92 00	-- Other calcareous stone	5	5
6802 93 00	-- Granite	5	5
6802 99 00	-- Other stone	5	5
6803 00 00	Worked slate and articles of slate or of agglomerated slate	5	5
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	3	3
	- Other millstones, grindstones, grinding wheels and the like:		
6804 21 00	-- Of agglomerated synthetic or natural diamond	1	1
6804 22 00	-- Of other agglomerated abrasives or of ceramics	1	1
6804 23 00	-- Of natural stone	1	1
6804 30 00	- Hand sharpening or polishing stones	3	3
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	1	1
6805 20 00	- On a base of paper or paperboard only	1	1
6805 30 00	- On a base of other materials	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 No. 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	1	1
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	3	3
6806 90 00	- Other	3	3
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):		
6807 10 00	- In rolls	3	3
6807 90 00	- Other	3	3
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	7	5
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	5	5
6809 19 00	- - Other	5	5
6809 90 00	- Other articles	5	5
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	5	5
6810 19 00	- - Other	5	5
	- Other articles:		
6810 91 00	- - Prefabricated structural components for building or civil engineering	5	5
6810 99 00	- - Other	5	5
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
6811 10 00	- Corrugated sheets	5	5
6811 20 00	- Other sheets, panels, tiles and similar articles	5	5
6811 30 00	- Tubes, pipes and tube or pipe fittings	5	5
6811 90 00	- Other articles	5	5
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 No. 6811 or 6813:		
6812 10 00	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	3	3
6812 20 00	- Yarn and thread	1	1
6812 30 00	- Cords and string, whether or not plaited	3	3
6812 40 00	- Woven or knitted fabric	3	3
6812 50 00	- Clothing, clothing accessories, footwear and headgear	3	3
6812 60 00	- Paper, millboard and felt	3	3
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	5	5
6812 90 00	- Other	5	5
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	5	5
6813 90 00	- Other	5	5
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	3	3
6814 90 00	- Other	3	3
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	- - - Yarn and thread	1	1
6815 10 10	- - - - Yarn and thread		
6815 10 90	- - - - Other	5	5
6815 20 00	- Articles of peat	5	5
	- Other articles:		
6815 91 00	- - Containing magnesite, dolomite or chromite	5	5
6815 99 00	- - Other	5	5

CHAPTER 69
CERAMIC PRODUCTS

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 6904 to 6914 apply only to such products other than those classifiable in headings Nos. 6901 to 6903.
2. This Chapter does not cover:
 - a) products of heading No. 2844;
 - b) articles of heading No. 6804;
 - c) articles of Chapter 71 (for example, imitation jewellery);
 - d) cermets of heading No. 8113;
 - e) articles of Chapter 82;
 - f) electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
 - g) artificial teeth (heading No. 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 No. 9606 (for example, buttons) or of heading No. 9614 (for example, smoking pipes); or
 - m) articles of Chapter 97 (for example, works of art).

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:		
6902 10 00	- 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 ⁽¹⁾	5	5
6902 20 00	- 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	5	5
6902 90 00	- Other	5	5
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⁽²⁾:		
6903 10 00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	1	1
6903 20 00	- 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)	1	1
6903 90 00	- Other	1	1
II. OTHER CERAMIC PRODUCTS			
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:		
6904 10 00	- Building bricks	5	5
6904 90 00	- Other	5	5
6905	Roofing tiles, chimney-pots, cowls, chimney-liners, architectural ornaments and other ceramic constructional goods:		
6905 10 00	- Roofing tiles	5	5
6905 90	- Other:		
6905 90 10	- - - Bricks for lining ball mills	3	3
6905 90 90	- - - Other	5	5
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	5	5
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:		
6907 10 00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	7	5
6907 90 00	- Other	5	5
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:		
6908 10 00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	7	5
6908 90 00	- Other	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 or china	3	3
6909 12 00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	3	3
6909 19 00	- - Other	1	1
6909 90 00	- Other	3	3
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:		
6910 10 00	- Of porcelain or china	7	5
6910 90 00	- Other	7	5
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:		
6911 10 00	- Tableware and kitchenware	7	5
6911 90 00	- Other	7	5
6912 00 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	7	5
6913	Statuettes and other ornamental ceramic articles:		
6913 10 00	- Of porcelain or china	5	5
6913 90 00	- Other	5	5
6914	Other ceramic articles:		
6914 10 00	- Of porcelain or china	5	5
6914 90 00	- Other	5	5
⁽¹⁾ Certain goods of this subheading may be subject to anti-dumping duty. ⁽²⁾ Annex "B" of joint DOF-BOC Order No.1-99 (See Annex 2).			

CHAPTER 70 GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:
 - a) goods of heading No. 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 No. 8544, electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 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 No. 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 Nos. 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 No. 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 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 No. 6806.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

SUBHEADING NOTE

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7001 00 00	Cullet and other waste and scrap of glass; glass in the mass	3	3
7002	Glass in balls (other than microspheres of heading No. 7018), rods or tubes, unworked:		
7002 10 00	- Balls	3	3
7002 20 00	- Rods	3	3
	- Tubes:		
7002 31 00	-- Of fused quartz or other fused silica	1	1
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	3	3
7002 39 00	-- Other	1	1
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	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
7003 12 10	--- Optical glass, not optically worked	3	3
7003 12 90	--- Other	7	5
7003 19	-- Other:		
7003 19 10	--- Optical glass, not optically worked	3	3
7003 19 90	--- Other	7	5
7003 20 00	- Wired sheets	7	5
7003 30 00	- Profiles	7	5
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	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
7004 20 10	--- Optical glass, not optically worked	3	3
7004 20 90	--- Other	7	5
7004 90	- Other glass:		
7004 90 10	--- Optical glass, not optically worked	3	3
7004 90 90	--- Other	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
7005 10 10	--- Optical glass, not optically worked	3	3
7005 10 90	--- Other	7	5
	- Other non-wired glass:		
7005 21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
7005 21 10	--- Optical glass, not optically worked	3	3
7005 21 90	--- Other	7	5
7005 29	-- Other:		
7005 29 10	--- Optical glass, not optically worked	3	3
7005 29 90	--- Other ⁽¹⁾	7	5
7005 30 00	- Wired glass	7	5
7006 00 00	Glass of heading No. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		
7006 00 10	--- Optical glass, not optically worked	3	3
7006 00 90	--- Other	7	5
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	7	5
7007 19 00	-- Other	7	5
	- Laminated safety glass:		
7007 21 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	7	5
7007 29 00	-- Other	7	5
7008 00 00	Multiple-walled insulating units of glass	5	5
7009	Glass mirrors, whether or not framed, including rear-view mirrors:		
7009 10 00	- Rear-view mirrors for vehicles	10	5
	- Other:		
7009 91 00	-- Unframed	7	5
7009 92 00	-- Framed	7	5
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	1	1
7010 20 00	- Stoppers, lids and other closures	5	5
	- Other, of a capacity:		
7010 91	-- Exceeding 1 litre:		
7010 91 10	--- Carboys, demijohns; bottles for injectables	1	1
7010 91 90	--- Other	5	5
7010 92	-- Exceeding 0.33 litre but not exceeding 1 litre:		
7010 92 10	--- Bottles for antibiotics, serums and other injectables	1	1
7010 92 90	--- Other	5	5
7010 93	-- Exceeding 0.15 litre but not exceeding 0.33 litre:		
7010 93 10	--- Bottles and vials for antibiotics, serums and other injectables	1	1
7010 93 90	--- Other	5	5
7010 94	-- Not exceeding 0.15 litre:		
7010 94 10	--- Bottles and vials for antibiotics, serums and other injectables	1	1
7010 94 90	--- Other	5	5
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:		
7011 10 00	- For electric lighting	1	1
7011 20 00	- For cathode-ray tubes	3	3
7011 90 00	- Other	3	3
7012 00 00	Glass inners for vacuum flasks or for other vacuum vessels	3	3
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018):		
7013 10 00	- Of glass-ceramics	7	5
	- Drinking glasses other than of glass-ceramics:		
7013 21 00	-- Of lead crystal	7	5
7013 29 00	-- Other	7	5
	- 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	7	5
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	7	5
7013 39 00	-- Other	7	5
	- Other glassware:		
7013 91 00	-- Of lead crystal	7	5
7013 99 00	-- Other	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading No. 7015), not optically worked		
7014 00 10	- - - Elements of optical glass	3	3
7014 00 90	- - - Other	3	3
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	3	3
7015 90 00	- Other	3	3
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	7	5
7016 90 00	- Other	5	5
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:		
7017 10	- Of fused quartz or other fused silica:		
7017 10 10	- - - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	Free	Free
7017 10 90	- - - Other	3	3
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	3	3
7017 90 00	- Other	3	3
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 ⁽²⁾	3	3
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	3	3
7018 90 00	- Other	7	5
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	5	5
7019 12 00	- - Rovings	5	5
7019 19 00	- - Other	5	5
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019 31 00	- - Mats	5	5
7019 32 00	- - Thin sheets (voiles)	5	5
7019 39 00	- - Other	5	5
7019 40 00	- Woven fabrics of rovings	5	5
	- Other woven fabrics:		
7019 51 00	- - Of a width not exceeding 30 cm	5	5
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	5	5
7019 59 00	- - Other	5	5
7019 90	- Other:		
7019 90 10	- - - Asphalt or coal-tar impregnated glass-fibre outer wrap for pipelines	3	3
7019 90 90	- - - Other	5	5
7020 00 00	Other articles of glass:		
7020 00 10	- - - Glass moulds for acrylic manufacture	3	3
7019 00 90	- - - Other	5	5

⁽¹⁾ Certain goods of this subheading may be subject to anti-dumping duty.

⁽²⁾ Annex "A" of Joint DOF-BOC Order No.1-99 (See Annex 2).

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 Nos. 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 No. 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:
 - b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - a) amalgams of precious metal, or colloidal precious metal (heading No. 2843);
 - c) goods of Chapter 32 (for example, lustres);
 - d) supported catalysts (heading No. 3815);
 - e) articles of heading No. 4202 or 4203 referred to in Note 2 B. to Chapter 42;
 - f) articles of heading No. 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 No. 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 No. 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 No. 9703), collectors' pieces (heading No. 9705) or antiques of an age exceeding one hundred years (heading No. 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 No. 7112 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading No. 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 a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

For the purposes of heading No. 7113, the expression “articles of jewellery” includes such articles of precious metal or of metal plated or clad with precious metal containing natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstituted) or parts of tortoise-shell, mother of pearl, ivory, natural or reconstituted amber, jade or coral.

10. For the purposes of heading No. 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 No. 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 No. 9606, or dress-combs, hair-slides or the like, or hairpins, of heading No. 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

- For the purposes of subheadings Nos. 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- Notwithstanding the provisions of Chapter Note 4 b), for the purposes of subheadings Nos. 7110 11 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- For the classification of alloys in the subheadings of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 ⁽¹⁾:		
7101 10 00	- Natural pearls	5	5
	- Cultured pearls:		
7101 21 00	-- Unworked	5	5
7101 22 00	-- Worked	5	5
7102	Diamonds, whether or not worked, but not mounted or set ⁽¹⁾:		
7102 10 00	- Unsorted	3	3
	- Industrial:		
7102 21 00	-- Unworked or simply sawn, cleaved or bruted	3	3
7102 29 00	-- Other	3	3
	- Non-industrial:		
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	3	3
7102 39 00	-- Other	3	3
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 ⁽¹⁾:		
7103 10 00	- Unworked or simply sawn or roughly shaped	3	3
	- Otherwise worked:		
7103 91 00	-- Rubies, sapphires and emeralds	3	3
7103 99 00	-- Other	3	3
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 ⁽¹⁾:		
7104 10 00	- Piezo-electric quartz	3	3
7104 20 00	- Other, unworked or simply sawn or roughly shaped	3	3
7104 90 00	- Other	3	3
7105	Dust and powder of natural or synthetic precious or semi-precious stones ⁽¹⁾:		
7105 10 00	- Of diamonds	3	3
7105 90 00	- Other	3	3
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 ⁽¹⁾:		
7106 10 00	- Powder	3	3
	- Other:		
7106 91 00	-- Unwrought	3	3
7106 92 00	-- Semi-manufactured	3	3
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured ⁽¹⁾	3	3
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form ⁽¹⁾:		
	- Non-monetary:		
7108 11 00	-- Powder	3	3
7108 12 00	-- Other unwrought forms	3	3
7108 13 00	-- Other semi-manufactured forms	3	3
7108 20 00	- Monetary	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured ⁽¹⁾	3	3
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form ⁽¹⁾:		
	- Platinum:		
7110 11 00	-- Unwrought or in powder form	3	3
7110 19 00	-- Other	3	3
	- Palladium:		
7110 21 00	-- Unwrought or in powder form	3	3
7110 29 00	-- Other	3	3
	- Rhodium:		
7110 31 00	-- Unwrought or in powder form	3	3
7110 39 00	-- Other	3	3
	- Iridium, osmium and ruthenium:		
7110 41 00	-- Unwrought or in powder form	3	3
7110 49 00	-- Other	3	3
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured ⁽¹⁾	3	3
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 ⁽¹⁾:		
7112 10 00	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	3	3
7112 20 00	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	3	3
7112 90 00	- Other	3	3
	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	--- Parts ⁽¹⁾	3	3
7113 11 10	---- Other	7	5
7113 11 90	---- Other	7	5
7113 19	-- Of other precious metal, whether or not plated or clad with precious metal:		
7113 19 10	--- Parts ⁽¹⁾	3	3
7113 19 90	--- Other	7	5
7113 20	- Of base metal clad with precious metal:		
7113 20 10	--- Parts ⁽¹⁾	3	3
7113 20 90	--- Other	7	5
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	7	5
7114 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	7	5
7114 20 00	- Of base metal clad with precious metal	7	5
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	5	5
7115 90 00	- Other	5	5
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
7116 10 00	- Of natural or cultured pearls	7	5
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	7	5
7117	Imitation jewellery:		
	- Of base metal, whether or not plated with precious metal:		
	-- Cuff links and studs:		
7117 11	--- Parts ⁽¹⁾	3	3
7117 11 10	---- Other	5	5
7117 11 90	---- Other	5	5
7117 19	-- Other:		
7117 19 10	--- Parts ⁽¹⁾	3	3
7117 19 90	--- Other	5	5
7117 90	- Other:		
7117 90 10	--- Parts ⁽¹⁾	3	3
7117 90 90	--- Other	5	5
7118	Coin:		
7118 10 00	- Coin (other than gold coin), not being legal tender	5	5
7118 90 00	- Other	5	5

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No.1-99 (See Annex 2).

SECTION XV BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:
 - a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 3207 to 3210, 3212, 3213 or 3215);
 - b) ferro-cerium or other pyrophoric alloys (heading No. 3606);
 - c) headgear or parts thereof of heading No. 6506 or 6507;
 - d) umbrella frames or other articles of heading No. 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 No. 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - h) instruments or apparatus of Section XVIII, including clock or watch springs;
 - ij) lead shot prepared for ammunition (heading No. 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 No. 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 No. 9114); and
 - c) articles of headings Nos. 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading No. 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 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 No. 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 copper.
 - d) **Steel:**
Ferrous materials other than those of heading No. 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 No. 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 No. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	1	1
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	1	1
7201 50 00	- Alloy pig iron; spiegeleisen	1	1
7202	Ferro-alloys:		
	- Ferro-manganese:		
7202 11 00	-- Containing by weight more than 2% of carbon	1	1
7202 19 00	-- Other	1	1
	- Ferro-silicon:		
7202 21 00	-- Containing by weight more than 55% of silicon	1	1
7202 29 00	-- Other	1	1
7202 30 00	- Ferro-silico-manganese	1	1
	- Ferro-chromium:		
7202 41 00	-- Containing by weight more than 4% of carbon	1	1
7202 49 00	-- Other	1	1
7202 50 00	- Ferro-silico-chromium	1	1
7202 60 00	- Ferro-nickel	1	1
7202 70 00	- Ferro-molybdenum	1	1
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten	1	1
	- Other:		
7202 91 00	-- Ferro-titanium and ferro-silico-titanium	1	1
7202 92 00	-- Ferro-vanadium	1	1
7202 93 00	-- Ferro-niobium	1	1
7202 99 00	-- Other	1	1
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	3	3
7203 90 00	- Other	3	3
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:		
7204 10 00	- Waste and scrap of cast iron	Free	Free
	- Waste and scrap of alloy steel:		
7204 21 00	-- Of stainless steel	3	3
7204 29 00	-- Other	3	3
7204 30 00	- Waste and scrap of tinned iron or steel	3	3
	- Other waste and scrap:		
7204 41 00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	3	3
7204 49 00	-- Other	3	3
7204 50 00	- Remelting scrap ingots	3	3
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:		
7205 10 00	- Granules	1	1
	- Powders:		
7205 21 00	-- Of alloy steel	3	3
7205 29 00	-- Other	1	1
II. IRON AND NON-ALLOY STEEL			
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 7203):		
7206 10 00	- Ingots	3	3
7206 90 00	- Other	3	3
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	3	3
	-- Other, of rectangular (other than square) cross-section:		
7207 12	---		
7207 12 10	--- Slabs	Free	Free
7207 12 90	--- Other	3	3
7207 19 00	-- Other	3	3
7207 20	- Containing by weight 0.25% or more of carbon:		
7207 20 10	--- Slabs	Free	Free
7207 20 90	--- Other ⁽¹⁾	3	3
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	3	3
	- Other, in coils, not further worked than hot-rolled, pickled:		
7208 25 00	-- Of a thickness of 4.75 mm or more	3	3
7208 26 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	3	3
7208 27 00	-- Of a thickness of less than 3 mm	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7208 36 00	- Other, in coils, not further worked than hot-rolled: -- Of a thickness exceeding 10 mm	3	3
7208 37 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	3	3
7208 38 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	3	3
7208 39 00	-- Of a thickness of less than 3 mm	3	3
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:	3	3
7208 51 00	-- Of a thickness exceeding 10 mm	3	3
7208 52 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	3	3
7208 53 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	3	3
7208 54 00	-- Of a thickness of less than 3 mm	3	3
7208 90 00	- Other	3	3
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	3	3
7209 16 00	-- Of a thickness exceeding 1 mm but less than 3 mm	3	3
7209 17 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	3	3
7209 18 00	-- Of a thickness of less than 0.5 mm - Not in coils, not further worked than cold-rolled (cold-reduced):	3	3
7209 25 00	-- Of a thickness of 3 mm or more	3	3
7209 26 00	-- Of a thickness exceeding 1 mm but less than 3 mm	3	3
7209 27 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	3	3
7209 28 00	-- Of a thickness of less than 0.5 mm	3	3
7209 90 00	- Other	3	3
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:		
7210 11 00	-- Of a thickness of 0.5 mm or more	Free	Free
7210 12 00	-- Of a thickness of less than 0.5 mm	Free	Free
7210 20 00	- Plated or coated with lead, including terne-plate	3	3
7210 30 00	- Electrolytically plated or coated with zinc - Otherwise plated or coated with zinc:	3	3
7210 41 00	-- Corrugated	5	5
7210 49 00	-- Other	5	5
7210 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminium:	1	1
7210 61 00	-- Plated or coated with aluminium-zinc alloys	5	5
7210 69 00	-- Other	5	5
7210 70 00	- Painted, varnished or coated with plastics	5	5
7210 90 00	- Other	3	3
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	3	3
7211 14 00	-- Other, of a thickness of 4.75 mm or more	3	3
7211 19 00	-- Other - Not further worked than cold-rolled (cold-reduced):	3	3
7211 23 00	-- Containing by weight less than 0.25% of carbon	3	3
7211 29 00	-- Other	3	3
7211 90 00	- Other	3	3
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	- Electrolytically plated or coated with zinc	Free	Free
7212 20 00	- Otherwise plated or coated with zinc	3	3
7212 30 00	- Painted, varnished or coated with plastics	5	5
7212 40 00	- Otherwise plated or coated:	5	5
7212 50	--- Tin-Free Steel (TFS)	1	1
7212 50 10	--- Other	5	5
7212 50 90	- Clad	3	3
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel: - Containing indentations, ribs, grooves or other deformations produced during the rolling process		
7213 10 00	- Other, of free-cutting steel	5	5
7213 20 00	- Other: -- Of circular cross-section measuring less than 14 mm in diameter	5	5
7213 91 00	-- Other	3	3
7213 99 00	- Other	3	3
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:		

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7214 10	- Forged:		
7214 10 10	- - - Containing by weight 0.6% or more of carbon	3	3
7214 10 90	- - - Other	5	5
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	5	5
7214 30 00	- Other, of free-cutting steel	5	5
	- Other:		
7214 91 00	- - Of rectangular (other than square) cross-section	5	5
7214 99 00	- - Other	5	5
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	5	5
7215 50 00	- Other, not further worked than cold-formed or cold-finished	5	5
7215 90 00	- Other	5	5
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	5	5
	- 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	5	5
7216 22 00	- - T sections	5	5
	- 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	5	5
7216 32 00	- - I sections	3	3
7216 33 00	- - H sections	3	3
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	5	5
7216 50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:		
7216 50 10	- - - Of a height of less than 80 mm	5	5
7216 50 90	- - - Other	3	3
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216 61 00	- - Obtained from flat-rolled products	5	5
7216 69 00	- - Other	3	3
	- Other:		
7216 91 00	- - Cold-formed or cold-finished from flat-rolled products	5	5
7216 99 00	- - Other	5	5
7217	Wire of iron or non-alloy steel:		
7217 10 00	- Not plated or coated, whether or not polished	5	5
7217 20	- Plated or coated with zinc:		
7217 20 10	- - - High carbon steel core wire for Aluminium Conductors Steel Reinforced (ACSR)	3	3
7217 20 90	- - - Other	5	5
7217 30	- Plated or coated with other base metals:		
7217 30 10	- - - Bead wire (copper coated high carbon steel wire for pneumatic rubber tires)	1	1
7217 30 90	- - - Other	5	5
7217 90 00	- Other	5	5
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	3	3
	- Other:		
7218 91 00	- - Of rectangular (other than square) cross-section	3	3
7218 99 00	- - Other	3	3
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	3	3
7219 12 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	3	3
7219 13 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	3	3
7219 14 00	- - Of a thickness of less than 3 mm	1	1
	- Not further worked than hot-rolled, not in coils:		
7219 21 00	- - Of a thickness exceeding 10 mm	3	3
7219 22 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	3	3
7219 23 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	3	3
7219 24 00	- - Of a thickness of less than 3 mm	3	3
	- Not further worked than cold-rolled (cold-reduced):		
7219 31 00	- - Of a thickness of 4.75 mm or more	3	3
7219 32 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	3	3
7219 33 00	- - Of a thickness exceeding 1 mm but less than 3 mm	3	3
7219 34 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	3	3
7219 35 00	- - Of a thickness of less than 0.5 mm	1	1
7219 90 00	- Other	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
7220 12 00	- - Of a thickness of less than 4.75 mm	1	1
7220 20 00	- Not further worked than cold-rolled (cold-reduced)	1	1
7220 90 00	- Other	3	3
7221 00 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	1	1
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:		
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222 11 00	- - Of circular cross-section	3	3
7222 19 00	- - Other	3	3
7222 20 00	- Bars and rods, not further worked than cold-formed or cold-finished	3	3
7222 30 00	- Other bars and rods	3	3
7222 40 00	- Angles, shapes and sections	3	3
7223 00 00	Wire of stainless steel	1	1
	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	3	3
7224 90 00	- Other	3	3
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	3	3
7225 19 00	- - Other	3	3
7225 20 00	- Of high speed steel	3	3
7225 30 00	- Other, not further worked than hot-rolled, in coils	3	3
7225 40 00	- Other, not further worked than hot-rolled, not in coils	3	3
7225 50 00	- Other, not further worked than cold-rolled (cold-reduced)	3	3
	- Other:		
7225 91 00	- - Electrolytically plated or coated with zinc	3	3
7225 92 00	- - Otherwise plated or coated with zinc	3	3
7225 99 00	- - Other	3	3
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	1	1
7226 19 00	- - Other	3	3
7226 20 00	- Of high speed steel	3	3
	- Other:		
7226 91 00	- - Not further worked than hot-rolled	3	3
7226 92 00	- - Not further worked than cold-rolled (cold-reduced)	3	3
7226 93 00	- - Electrolytically plated or coated with zinc	3	3
7226 94 00	- - Otherwise plated or coated with zinc	3	3
7226 99 00	- - Other	3	3
7227	Bars and rods, hot-rolled in irregularly wound coils, of other alloy steel:		
7227 10 00	- Of high speed steel	3	3
7227 20 00	- Of silico-manganese steel	1	1
7227 90 00	- Other	3	3
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	3	3
7228 20 00	- Bars and rods, of silico-manganese steel	3	3
7228 30 00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	1	1
7228 40 00	- Other bars and rods, not further worked than forged	3	3
7228 50 00	- Other bars and rods, not further worked than cold-formed or cold-finished	3	3
7228 60 00	- Other bars and rods	1	1
7228 70 00	- Angles, shapes and sections	3	3
7228 80 00	- Hollow drill bars and rods	3	3
7229	Wire of other alloy steel:		
7229 10 00	- Of high speed steel	3	3
7229 20 00	- Of silico-manganese steel	3	3
7229 90 00	- Other	3	3

(1) Annex "C" of Executive Order No. 209 (See Annex 3).

CHAPTER 73
ARTICLES OF IRON OR STEEL

NOTES

- 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.
- 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
7301 20 00	- Angles, shapes and sections	3	3
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	3	3
7302 20 00	- Sleepers (cross-ties)	3	3
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	3	3
7302 40 00	- Fish-plates and sole plates	3	3
7302 90 00	- Other	3	3
7303 00 00	Tubes, pipes and hollow profiles, of cast iron	5	5
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	3	3
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304 21 00	-- Drill pipe	3	3
7304 29 00	-- Other ⁽¹⁾	3	3
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304 31	-- Cold-drawn or cold-rolled (cold-reduced):		
7304 31 10	--- Drill rod, casing and tubing with pin and box threads	3	3
7304 31 90	--- Other	5	5
7304 39 00	-- Other	5	5
	- Other, of circular cross-section, of stainless steel:		
7304 41 00	-- Cold-drawn or cold-rolled (cold-reduced)	5	5
7304 49 00	-- Other	3	3
	- Other, of circular cross-section, of other alloy steel:		
7304 51	-- Cold-drawn or cold-rolled (cold-reduced):		
7304 51 10	--- Drill rod, casing and tubing with pin and box threads	3	3
7304 51 90	--- Other	5	5
7304 59 00	-- Other	3	3
7304 90 00	- Other	3	3
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	3	3
7305 12 00	-- Other, longitudinally welded	3	3
7305 19 00	-- Other	3	3
7305 20 00	- Casing of a kind used in drilling for oil or gas	3	3
	- Other, welded:		
7305 31	-- Longitudinally welded:		
7305 31 10	--- Stainless steel pipes and tubes ⁽¹⁾	3	3
7305 31 90	--- Other ⁽¹⁾	5	5
7305 39 00	-- Other	5	5
7305 90 00	- Other	5	5
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	5	5
7306 20 00	- Casing and tubing of a kind used in drilling for oil or gas	5	5
7306 30	- Other, welded, of circular cross-section, of iron or non-alloy steel:		
7306 30 10	--- Boiler tubes	3	3
7306 30 20	--- Single-walled or double-walled, copper plated or fluororesin coated (FRC) or zinc chromated (ZMC3) steel tubes, of an external diameter not exceeding 15 mm	1	1
7306 30 30	--- Sheath pipe (heater pipe) for heating elements of electric flat iron and rice cooker, of an external diameter not exceeding 12 mm	3	3
7306 30 90	--- Other	5	5
7306 40	- Other, welded, of circular cross-section, of stainless steel:		
7306 40 10	--- Stainless steel pipes and tubes, with external diameter exceeding 105 mm	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7306 40 20	--- Boiler tubes	3	3
7306 40 30	--- Pipes and tubes, containing by weight at least 30% nickel, of an external diameter not exceeding 10 mm	3	3
7306 40 90	--- Other	5	5
7306 50	- Other, welded, of circular cross-section, of other alloy steel:		
7306 50 10	--- Boiler tubes	3	3
7306 50 90	--- Other	5	5
7306 60 00	- Other, welded, of non-circular cross-section	5	5
7306 90	- Other:		
7306 90 10	--- Bundy-weld pipes and tubes	3	3
7306 90 90	--- Other	5	5
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:		
	- Cast fittings:		
7307 11 00	-- Of non-malleable cast iron	5	5
7307 19 00	-- Other ⁽²⁾	5	5
	- Other, of stainless steel:		
7307 21 00	-- Flanges	3	3
7307 22 00	-- Threaded elbows, bends and sleeves	3	3
7307 23 00	-- Butt welding fittings	5	5
7307 29 00	-- Other	3	3
	- Other:		
7307 91 00	-- Flanges	3	3
7307 92 00	-- Threaded elbows, bends and sleeves	5	5
7307 93 00	-- Butt welding fittings	5	5
7307 99 00	-- Other	1	1
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors 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:		
	- Bridges and bridge-sections:		
7308 10 10	--- Prefabricated modular type joined by shear connectors	3	3
7308 10 90	--- Other	7	5
	- Towers and lattice masts:		
7308 20 10	--- Prefabricated modular type joined by shear connectors	3	3
7308 20 90	--- Other	7	5
7308 30 00	- Doors, windows and their frames and thresholds for doors	7	5
7308 40	- Equipment for scaffolding, shuttering, propping or pitpropping:		
7308 40 10	--- Prefabricated modular type joined by shear connectors	3	3
7308 40 90	--- Other	7	5
7308 90	- Other:		
7308 90 10	--- Prefabricated modular type joined by shear connectors	3	3
7308 90 20	--- Corrugated, curved or bent galvanized plate for assembly into underground conduits and culverts	3	3
7308 90 90	--- Other	7	5
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	7	5
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:		
7310 10 00	- Of a capacity of 50 litres or more	5	5
	- Of a capacity of less than 50 litres:		
7310 21 00	-- Cans which are to be closed by soldering or crimping	5	5
7310 29 00	-- Other	5	5
7311 00	Containers for compressed or liquefied gas, of iron or steel:		
7311 00 10	--- Seamless steel cylinders, except for LPG	3	3
7311 00 90	--- Other	7	5
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:		
7312 10	- Stranded wire, ropes and cables:		
7312 10 10	--- Locked coil, flattened strands and non-rotating wire ropes	3	3
7312 10 20	--- Plated or coated with brass, of a nominal diameter not exceeding 3 mm	1	1
7312 10 90	--- Other ^(3.1)	7	5
7312 90 00	- Other	7	5
7313 00 00	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	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 ⁽³⁾	3	3
7314 13 00	- - Other endless bands for machinery ⁽³⁾	3	3
7314 14 00	- - Other woven cloth, of stainless steel ⁽³⁾	3	3
7314 19 00	- - Other	5	5
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	7	5
	- Other grill, netting and fencing, welded at the intersection:		
7314 31 00	- - Plated or coated with zinc	7	5
7314 39 00	- - Other	7	5
	- Other cloth, grill, netting and fencing:		
7314 41 00	- - Plated or coated with zinc	7	5
7314 42 00	- - Coated with plastics	7	5
7314 49 00	- - Other	7	5
7314 50 00	- Expanded metal	7	5
7315	Chain and parts thereof, of iron or steel:		
	- Articulated link chain and parts thereof:		
7315 11 00	- - Roller chain	1	1
7315 12 00	- - Other chain	1	1
7315 19 00	- - Parts	3	3
7315 20 00	- Skid chain	3	3
	- Other chain:		
7315 81 00	- - Stud-link	3	3
7315 82 00	- - Other, welded link ⁽¹⁾	5	5
7315 89 00	- - Other ⁽³⁾	5	5
7315 90 00	- Other parts	5	5
7316 00 00	Anchors, grapnels and parts thereof, of iron or steel ⁽³⁾	3	3
7317 00 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	7	5
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	7	5
7318 12 00	- - Other wood screws	7	5
7318 13 00	- - Screw hooks and screw rings	7	5
7318 14 00	- - Self-tapping screws	7	5
7318 15 00	- - Other screws and bolts, whether or not with their nuts or washers	7	5
7318 16 00	- - Nuts	7	5
7318 19 00	- - Other	7	5
	- Non-threaded articles:		
7318 21 00	- - Spring washers and other lock washers	7	5
7318 22 00	- - Other washers	7	5
7318 23 00	- - Rivets	7	5
7318 24 00	- - Cotters and cotter-pins	7	5
7318 29 00	- - Other	7	5
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes 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	3	3
7319 20 00	- Safety pins	5	5
7319 30 00	- Other pins	1	1
7319 90 00	- Other	1	1
7320	Springs and leaves for springs, of iron or steel:		
7320 10 00	- Leaf-springs and leaves therefor	7	5
7320 20 00	- Helical springs	10	5
7320 90 00	- Other	7	5
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:		
7321 11 00	- - For gas fuel or for both gas and other fuels	10	5
7321 12 00	- - For liquid fuel	10	5
7321 13 00	- - For solid fuel	10	5
	- Other appliances:		
7321 81 00	- - For gas fuel or for both gas and other fuels	10	5
7321 82 00	- - For liquid fuel	10	5
7321 83 00	- - For solid fuel	10	5
7321 90 00	- Parts	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
7322 19 00	-- Other	3	3
7322 90 00	- Other	3	3
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	7	5
	- Other:		
7323 91 00	-- Of cast iron, not enamelled	7	5
7323 92 00	-- Of cast iron, enamelled	7	5
7323 93 00	-- Of stainless steel	7	5
7323 94 00	-- Of iron (other than cast iron) or steel, enamelled	7	5
7323 99 00	-- Other	7	5
7324	Sanitary ware and parts thereof, of iron or steel:		
7324 10 00	- Sinks and wash basins, of stainless steel	7	5
	- Baths:		
7324 21 00	-- Of cast iron, whether or not enamelled	7	5
7324 29 00	-- Other	7	5
7324 90 00	- Other, including parts	7	5
7325	Other cast articles of iron or steel:		
7325 10 00	- Of non-malleable cast iron	7	5
	- Other:		
7325 91 00	-- Grinding balls and similar articles for mills	7	5
7325 99 00	-- Other	7	5
7326	Other articles of iron or steel:		
	- Forged or stamped, but not further worked:		
7326 11 00	-- Grinding balls and similar articles for mills	7	5
7326 19 00	-- Other	7	5
7326 20 00	- Articles of iron or steel wire	7	5
7326 90	- Other		
7326 90 10	--- Ships' rudders, of steel ^(3,4)	3	3
7326 90 20	--- Stainless steel shield and clamp assembly with rubber sleeve for hubless cast iron pipes and pipe fittings	3	3
7326 90 90	--- Other	7	5
⁽¹⁾ Annex "C" of Executive Order No. 209 (See Annex 3). ⁽²⁾ Certain goods of this subheading may be subject to anti-dumping duty. ⁽³⁾ Annex "C" of Executive Order No. 133 (See Annex 1). ⁽⁴⁾ Annex "B" of Executive Order No. 209 (See Annex 3).			

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 No. 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 No. 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 No. 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 No. 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 Nos. 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 alloys (nickel-silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

b) Copper-tin base alloys (bronzes):

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

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

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

d) Copper-nickel base alloys:

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7401	Copper mattes; cement copper (precipitated copper):		
7401 10 00	- Copper mattes	3	3
7401 20 00	- Cement copper (precipitated copper)	3	3
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	3	3
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper:		
7403 11 00	-- Cathodes and sections of cathodes	1	1
7403 12 00	-- Wire-bars	3	3
7403 13 00	-- Billets	3	3
7403 19 00	-- Other	3	3
	- Copper alloys:		
7403 21 00	-- Copper-zinc base alloys (brass)	1	1
7403 22 00	-- Copper-tin base alloys (bronze)	1	1
7403 23 00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	1	1
7403 29 00	-- Other copper alloys (other than master alloys of heading No. 7405)	1	1
7404 00 00	Copper waste and scrap	3	3
7405 00 00	Master alloys of copper	3	3
7406	Copper powders and flakes:		
7406 10 00	- Powders of non-lamellar structure	1	1
7406 20 00	- Powders of lamellar structure; flakes	1	1
7407	Copper bars, rods and profiles:		
7407 10 00	- Of refined copper	1	1
	- Of copper alloys:		
7407 21 00	-- Of copper-zinc base alloys (brass)	3	3
7407 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3	3
7407 29 00	-- Other	3	3
7408	Copper wire:		
	- Of refined copper:		
7408 11 00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	1	1
7408 19 00	-- Other	5	5
	- Of copper alloys:		
7408 21 00	-- Of copper-zinc base alloys (brass)	3	3
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3	3
7408 29 00	-- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:		
	- Of refined copper:		
7409 11 00	-- In coils	1	1
7409 19 00	-- Other	3	3
	- Of copper-zinc base alloys (brass):		
7409 21 00	-- In coils	1	1
7409 29 00	-- Other	3	3
	- Of copper-tin base alloys (bronze):		
7409 31 00	-- In coils	1	1
7409 39 00	-- Other	3	3
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3	3
7409 90 00	- Of other copper alloys	3	3
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	1	1
7410 12 00	-- Of copper alloys	3	3
	- Backed:		
7410 21 00	-- Of refined copper	1	1
7410 22 00	-- Of copper alloys	3	3
7411	Copper tubes and pipes:		
7411 10 00	- Of refined copper	1	1
	- Of copper alloys:		
7411 21 00	-- Of copper-zinc base alloys (brass)	3	3
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3	3
7411 29 00	-- Other	1	1
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):		
7412 10 00	- Of refined copper	1	1
7412 20 00	- Of copper alloys	3	3
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5	5
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:		
7414 20 00	- Cloth	3	3
7414 90 00	- Other	3	3
7415	Nails, tacks, drawing pins, staples (other than those of heading No. 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	5	5
	- Other articles, not threaded:		
7415 21 00	-- Washers (including spring washers)	5	5
7415 29 00	-- Other	5	5
	- Other threaded articles:		
7415 31 00	-- Screws for wood	5	5
7415 32 00	-- Other screws; bolts and nuts	5	5
7415 39 00	-- Other	5	5
7416 00 00	Copper springs	5	5
7417 00 00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	7	5
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	5	5
7418 19 00	-- Other	5	5
7418 20 00	- Sanitary ware and parts thereof	5	5
7419	Other articles of copper:		
7419 10 00	- Chain and parts thereof	5	5
	- Other:		
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	7	5
7419 99 00	-- Other	5	5

CHAPTER 75 NICKEL AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading No. 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 No. 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 No. 7508 10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:		
7501 10 00	- Nickel mattes	3	3
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	3	3
7502	Unwrought nickel:		
7502 10 00	- Nickel, not alloyed	1	1
7502 20 00	- Nickel alloys	1	1
7503 00 00	Nickel waste and scrap	3	3
7504 00 00	Nickel powders and flakes	1	1
7505	Nickel bars, rods, profiles and wire:		
	- Bars, rods and profiles:		
7505 11 00	- - Of nickel, not alloyed	1	1
7505 12 00	- - Of nickel alloys	1	1
	- Wire:		
7505 21 00	- - Of nickel, not alloyed	1	1
7505 22 00	- - Of nickel alloys	1	1
7506	Nickel plates, sheets, strip and foil:		
7506 10 00	- Of nickel, not alloyed	3	3
7506 20 00	- Of nickel alloys	3	3
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):		
	- Tubes and pipes:		
7507 11 00	- - Of nickel, not alloyed	3	3
7507 12 00	- - Of nickel alloys	3	3
7507 20 00	- Tube or pipe fittings	1	1
7508	Other articles of nickel:		
7508 10 00	- Cloth, grill and netting, of nickel wire	3	3
7508 90	- Other:		
7508 90 10	- - - Electro-plating anodes, wrought or unwrought, including those produced by electrolysis	3	3
7508 90 90	- - - Other	5	5

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 No. 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 Nos. 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) Other elements ⁽¹⁾ each	1 0.1 ⁽²⁾
⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn. ⁽²⁾ Copper is permitted in a proportion greater than 0.1% but not more than 0.2% provided that neither the chromium nor manganese content exceeds 0.05%.	

b) **Aluminium alloys:**

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

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

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7601	Unwrought aluminium:		
7601 10 00	- Aluminium, not alloyed	1	1
7601 20 00	- Aluminium alloys	1	1
7602 00 00	Aluminium waste and scrap	1	1
7603	Aluminium powders and flakes:		
7603 10 00	- Powders of non-lamellar structure	1	1
7603 20 00	- Powders of lamellar structure; flakes	3	3
7604	Aluminium bars, rods and profiles:		
7604 10 00	- Of aluminium, not alloyed	5	5
	- Of aluminium alloys:		
7604 21	-- Hollow profiles:		
7604 21 10	--- Perforated tube (tube sheets) profile for evaporator coils of motor vehicle air conditioning machines	3	3
7604 21 20	--- Aluminium spacers (hollow profiles with one side having light perforations along its whole length)	3	3
7604 21 90	--- Other	5	5
7604 29	-- Other:		
7604 29 10	--- Y-shape profiles for zippers, in coils	3	3
7604 29 90	--- Other	5	5
7605	Aluminium wire:		
	- Of aluminium, not alloyed:		
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	5	5
7605 19 00	-- Other	5	5
	- Of aluminium alloys:		
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	5	5
7605 29	-- Other:		
7605 29 10	--- Of a diameter not exceeding 0.254 mm	3	3
7605 29 90	--- Other	5	5
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:		
	- Rectangular (including square):		
7606 11 00	-- Of aluminium, not alloyed	5	5
7606 12	-- Of aluminium alloys:		
7606 12 10	--- Can stock (Alloy 3004, 3104 or 5182, of temper H19); End stocks (Alloy 5182, 5052 or 5042, of temper H19, H39 or H48); Tab stocks (Alloy 5182, 5082 or 5042, of temper H19, H39, H48 or H391), in coils	1	1
7606 12 90	--- Other	5	5
	- Other:		
7606 91 00	-- Of aluminium, not alloyed	5	5
7606 92 00	-- Of aluminium alloys	5	5
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	5	5
7607 19 00	-- Other	5	5
7607 20	- Backed:		
7607 20 10	--- Aluminium foil backed with printed paper and laminated with plastics on both sides and used for packaging liquid food products	15	5
7607 20 20	--- Aluminium foil of alloy A1075 and A3903, coated on both sides, with aluminium alloy A4245 and A4247, respectively	3	3
7607 20 90	--- Other	15	5
7608	Aluminium tubes and pipes:		
7608 10 00	- Of aluminium, not alloyed	5	5
7608 20 00	- Of aluminium alloys	5	5
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5	5
7610	Aluminium structures (excluding prefabricated buildings of heading No. 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	7	5
7610 90 00	- Other	7	5
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	7	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
7612 90	- Other:		
7612 90 10	- - - Retort pouch for retail packaging of cooked food products	3	3
7612 90 90	- - - Other ⁽¹⁾	15	5
7613 00 00	Aluminium containers for compressed or liquefied gas	5	5
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:		
7614 10 00	- With steel core	7	5
7614 90 00	- Other	7	5
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	7	5
7615 19 00	- - Other	7	5
7615 20 00	- Sanitary ware and parts thereof	7	5
7616	Other articles of aluminium:		
7616 10 00	- Nails, tacks, staples (other than those of heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	7	5
	- Other:		
7616 91 00	- - Cloth, grill, netting and fencing, of aluminium wire	7	5
7616 99	- - Other:		
7616 99 10	- - - Ferrules for pencil manufacture	3	3
7616 99 20	- - - Expanded metal	7	5
7616 99 30	- - - Aluminium slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	3	3
7616 99 40	- - - Bobbins, spools, reels and similar supports for textile yarn	3	3
7616 99 90	- - - Other	5	5
⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).			

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 “flat-tened 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 “flat-tened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

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

Flat-surfaced products (other than the unwrought products of heading No. 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 No. 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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7801	Unwrought lead:		
7801 10 00	- Refined lead	3	3
	- Other:		
7801 91 00	-- Containing by weight antimony as the principal other element	3	3
7801 99 00	-- Other	1	1
7802 00 00	Lead waste and scrap	3	3
7803 00 00	Lead bars, rods, profiles and wire	1	1
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	3	3
7804 19 00	-- Other	3	3
7804 20 00	- Powders and flakes	3	3
7805 00 00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	1	1
7806 00 00	Other articles of lead	5	5

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 “flat-tened 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 “flat-tened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

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

Flat-surfaced products (other than the unwrought products of heading No. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7901	Unwrought zinc:		
	- Zinc, not alloyed ⁽¹⁾ :		
7901 11 00	- - Containing by weight 99.99% or more of zinc	1	1
7901 12 00	- - Containing by weight less than 99.99% of zinc	1	1
7901 20 00	- Zinc alloys	1	1
7902 00 00	Zinc waste and scrap	3	3
7903	Zinc dust, powders and flakes:		
7903 10 00	- Zinc dust	3	3
7903 90 00	- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
7904 00 00	Zinc bars, rods, profiles and wire	3	3
7905 00 00	Zinc plates, sheets, strip and foil	1	1
7906 00 00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	3	3
7907 00 00	Other articles of zinc	5	5

⁽¹⁾ Annex "C" of Executive Order N°. 209 (See Annex 3).

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 “flat-tened 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 “flat-tened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

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

Flat-surfaced products (other than the unwrought products of heading No. 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 Nos. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8001	Unwrought tin:		
8001 10 00	- Tin, not alloyed	1	1
8001 20 00	- Tin alloys	1	1
8002 00 00	Tin waste and scrap	3	3
8003 00 00	Tin bars, rods, profiles and wire	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8004 00 00	Tin plates, sheet and strip, of a thickness exceeding 0.2 mm	3	3
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	3	3
8006 00 00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	3	3
8007 00 00	Other articles of tin	3	3

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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:		
8101 10 00	- Powders	3	3
	- Other:		
8101 91 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	3	3
8101 92 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	3	3
8101 93 00	-- Wire	3	3
8101 99 00	-- Other	1	1
8102	Molybdenum and articles thereof, including waste and scrap:		
8102 10 00	- Powders	3	3
	- Other:		
8102 91 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	3	3
8102 92 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	3	3
8102 93 00	-- Wire	1	1
8102 99 00	-- Other	1	1
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	3	3
8103 90 00	- Other	3	3
8104	Magnesium and articles thereof, including waste and scrap:		
	- Unwrought magnesium:		
8104 11 00	-- Containing at least 99.8% by weight of magnesium	3	3
8104 19 00	-- Other	3	3
8104 20 00	- Waste and scrap	3	3
8104 30 00	- Rasplings, turnings and granules, graded according to size; powders	3	3
8104 90 00	- Other	3	3
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	1	1
8105 90 00	- Other	1	1
8106 00 00	Bismuth and articles thereof, including waste and scrap	3	3
8107	Cadmium and articles thereof, including waste and scrap:		
8107 10 00	- Unwrought cadmium; waste and scrap; powders	3	3
8107 90 00	- Other	3	3
8108	Titanium and articles thereof, including waste and scrap:		
8108 10 00	- Unwrought titanium; waste and scrap; powders	3	3
8108 90 00	- Other	1	1
8109	Zirconium and articles thereof, including waste and scrap:		
8109 10 00	- Unwrought zirconium; waste and scrap; powders	3	3
8109 90 00	- Other	3	3
8110 00 00	Antimony and articles thereof, including waste and scrap	1	1
8111 00 00	Manganese and articles thereof, including waste and scrap	3	3
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	3	3
8112 19 00	-- Other	3	3
8112 20 00	- Chromium	3	3
8112 30 00	- Germanium	3	3
8112 40 00	- Vanadium	3	3
	- Other:		
8112 91 00	-- Unwrought; waste and scrap; powders	3	3
8112 99 00	-- Other	3	3
8113 00 00	Cermets and articles thereof, including waste and scrap	3	3

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

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 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 No. 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 No. 8510.
3. Sets consisting of one or more knives of heading No. 8211 and at least an equal number of articles of heading No. 8215 are to be classified in heading No. 8215.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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⁽¹⁾:		
8201 10 00	- Spades and shovels	7	5
8201 20 00	- Forks	7	5
8201 30 00	- Mattocks, picks, hoes and rakes	7	5
8201 40 00	- Axes, bill hooks and similar hewing tools	7	5
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	3	3
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	7	5
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	7	5
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):		
8202 10 00	- Hand saws ⁽²⁾	7	5
8202 20 00	- Band saw blades ⁽²⁾	3	3
	- Circular saw blades (including slitting or slotting saw blades):		
8202 31 00	- - With working part of steel	1	1
8202 39 00	- - Other, including parts	1	1
8202 40 00	- Chain saw blades	3	3
	- Other saw blades:		
8202 91 00	- - Straight saw blades, for working metal ⁽²⁾	5	5
8202 99 00	- - Other	3	3
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 ⁽²⁾	1	1
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools ⁽²⁾	1	1
8203 30 00	- Metal cutting shears and similar tools ⁽²⁾	3	3
8203 40 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	1	1
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	1	1
8204 12 00	- - Adjustable	1	1
8204 20 00	- Interchangeable spanner-sockets, with or without handles	1	1
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	1	1
8205 20 00	- Hammers and sledge hammers ⁽²⁾	5	5
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	3	3
8205 40 00	- Screwdrivers	1	1
	- Other hand tools (including glaziers' diamonds):		
8205 51 00	- - Household tools	3	3
8205 59 00	- - Other	1	1
8205 60 00	- Blow lamps	3	3
8205 70 00	- Vices, clamps and the like ⁽²⁾	1	1
8205 80 00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks ⁽²⁾	1	1
8205 90 00	- Sets of articles of two or more of the foregoing subheadings	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8206 00 00	Tools of two or more of the headings Nos. 8202 to 8205, put up in sets for retail sale	1	1
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	3	3
8207 19 00	- - Other, including parts	3	3
8207 20 00	- Dies for drawing or extruding metal	1	1
8207 30 00	- Tools for pressing, stamping or punching ⁽²⁾	1	1
8207 40 00	- Tools for tapping or threading ⁽²⁾	1	1
8207 50 00	- Tools for drilling, other than for rock drilling	1	1
8207 60 00	- Tools for boring or broaching	3	3
8207 70 00	- Tools for milling	3	3
8207 80 00	- Tools for turning	1	1
8207 90 00	- Other interchangeable tools ⁽²⁾	1	1
8208	Knives and cutting blades, for machines or for mechanical appliances:		
8208 10 00	- For metal working	1	1
8208 20 00	- For wood working	3	3
8208 30 00	- For kitchen appliances or for machines used by the food industry	3	3
8208 40 00	- For agricultural, horticultural or forestry machines ⁽³⁾	3	3
8208 90 00	- Other	1	1
8209 00 00	Plates, sticks, tips and the like for tools, unmounted, of cermets	3	3
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	7	5
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208, and blades therefor:		
8211 10 00	- Sets of assorted articles	3	3
	- Other:		
8211 91 00	- - Table knives having fixed blades	10	5
8211 92 00	- - Other knives having fixed blades	10	5
8211 93 00	- - Knives having other than fixed blades	10	5
8211 94 00	- - Blades	10	5
8211 95 00	- - Handles of base metal	10	5
8212	Razors and razor blades (including razor blade blanks in strips):		
8212 10 00	- Razors	3	3
8212 20	- Safety razor blades, including razor blade blanks in strips:		
8212 20 10	- - - Double-edged razor blades	10	5
8212 20 90	- - - Other	3	3
8212 90 00	- Other parts	3	3
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	3	3
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	7	5
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	5	5
8214 90 00	- Other	5	5
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	3	3
8215 20 00	- Other sets of assorted articles	7	5
	- Other:		
8215 91 00	- - Plated with precious metals	7	5
8215 99 00	- - Other	10	5

⁽¹⁾ Annex "C" of Executive Order No 133 (See Annex 1).

⁽²⁾ Annex "B" of Joint DOF-BOC Order No 1-99 (See Annex 2).

⁽³⁾ Annex "B" of Executive Order No 133 (See Annex 1).

CHAPTER 83
MISCELLANEOUS ARTICLES OF BASE METAL

NOTES

- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 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.
- For the purposes of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
8301 20 00	- Locks of a kind used for motor vehicles	1	1
8301 30 00	- Locks of a kind used for furniture	3	3
8301 40 00	- Other locks	3	3
8301 50 00	- Clasps and frames with clasps, incorporating locks	3	3
8301 60 00	- Parts	3	3
8301 70 00	- Keys presented separately	1	1
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	1	1
8302 20 00	- Castors	5	5
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	5	5
	- Other mountings, fittings and similar articles:		
8302 41 00	-- Suitable for buildings	5	5
8302 42 00	-- Other, suitable for furniture	5	5
8302 49 00	-- Other	5	5
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	5	5
8302 60 00	- Automatic door closers	3	3
8303 00 00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal	7	5
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 No. 9403	10	5
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	10	5
8305 20 00	- Staples in strips	7	5
8305 90 00	- Other, including parts	10	5
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	7	5
	- Statuettes and other ornaments:		
8306 21 00	-- Plated with precious metal	7	5
8306 29 00	-- Other	7	5
8306 30 00	- Photograph, picture or similar frames; mirrors	10	5
8307	Flexible tubing of base metal, with or without fittings:		
8307 10 00	- Of iron or steel	3	3
8307 90 00	- Of other base metal	3	3
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	5	5
8308 20 00	- Tubular or bifurcated rivets	5	5
8308 90 00	- Other, including parts ⁽¹⁾	5	5
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	5	5
8309 90 00	- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8310 00 00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 9405	10	5
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	7	5
8311 20 00	- Cored wire of base metal, for electric arc-welding	7	5
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	7	5
8311 90 00	- Other, including parts	7	5

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No 1-99 (See Annex 2).

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 No. 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 No. 4016);
 - b) articles of leather or of composition leather (heading No. 4204) or of furskin (heading No. 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 of textile material (heading No. 5910) or other articles of textile material for technical uses (heading No. 5911);
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 7102 to 7104, or articles wholly of such stones of heading No. 7116, except unmounted worked sapphires and diamonds for styli (heading No. 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 No. 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 No. 8207 or brushes of a kind used as parts of machines (heading No. 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 No. 6804 or 6909) or;
 - p) articles of Chapter 95.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 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 Chapters 84 or 85 (other than headings Nos. 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 No. 8479 or 8543) are to be classified with the machines of that kind or in heading No. 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 Nos. 8517 and 8525 to 8528 are to be classified in heading No. 8517;
 - c) all other parts are to be classified in heading No. 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading No. 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 adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

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

NOTES

1. This Chapter does not cover:
 - a) millstones, grindstones or other articles of Chapter 68;
 - b) machinery or appliances (for example, pumps), of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - c) laboratory glassware (heading No. 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 7019 or 7020);
 - d) articles of heading No. 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - e) electro-mechanical tools for working in the hand, of heading No. 8508 or electro-mechanical domestic appliances of heading No. 8509; or
 - f) hand-operated mechanical floor sweepers, not motorized (heading No. 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 Nos. 8401 to 8424 and at the same time to a description in one or other of the headings Nos. 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.
 Heading No. 8419 does not cover:
 - a) germination plant, incubators or brooders (heading No. 8436);
 - b) grain dampening machines (heading No. 8437);
 - c) diffusing apparatus for sugar juice extraction (heading No. 8438);
 - d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 8451); or
 - e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
 Heading No. 8422 does not cover:
 - a) sewing machines for closing bags or similar containers (heading No. 8452); or
 - b) office machinery of heading No. 8472.
 Heading No. 8424 does not cover:
 ink-jet printing machines (heading No. 8443 or 8471).
3. A machine-tool for working any material which answers to a description in heading No. 8456 and at the same time to a description in heading No. 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading No. 8456.
4. Heading No. 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 No. 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 part of the 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 (code or signals) which can be used by the system.
 C) Separately presented units of an automatic data processing machine are to be classified in heading No. 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 No. 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 No. 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 No. 7326.
 Other steel balls are to be classified in heading No. 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 No. 8479.

Heading No. 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 No. 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

- For the purposes of subheading No. 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 B. to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- Subheading No. 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:		
8401 10 00	- Nuclear reactors	3	3
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	3	3
8401 30 00	- Fuel elements (cartridges), non-irradiated	3	3
8401 40 00	- Parts of nuclear reactors	3	3
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	5	5
8402 12 00	-- Watertube boilers with a steam production not exceeding 45 t per hour	5	5
8402 19 00	-- Other vapour generating boilers, including hybrid boilers	5	5
8402 20 00	- Super-heated water boilers	5	5
8402 90 00	- Parts	3	3
8403	Central heating boilers other than those of heading No. 8402:		
8403 10 00	- Boilers	5	5
8403 90 00	- Parts	3	3
8404	Auxiliary plant for use with boilers of heading No. 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 No. 8402 or 8403	3	3
8404 20 00	- Condensers for steam or other vapour power units	5	5
8404 90 00	- Parts	3	3
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	1	1
8405 90 00	- Parts	1	1
8406	Steam turbines and other vapour turbines:		
8406 10 00	- Turbines for marine propulsion	1	1
	- Other turbines:		
8406 81 00	-- Of an output exceeding 40 MW	3	3
8406 82 00	-- Of an output not exceeding 40 MW	3	3
8406 90 00	- Parts	1	1
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:		
8407 10 00	- Aircraft engines	3	3
	- Marine propulsion engines:		
8407 21 00	-- Outboard motors	1	1
8407 29 00	-- Other	3	3
	- 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 ⁽¹⁾	3	3
8407 32 00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc ⁽¹⁾	3	3
8407 33 00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc ⁽¹⁾	3	3
8407 34	-- Of a cylinder capacity exceeding 1 000 cc:		
8407 34 10	--- Completely knocked-down (CKD) engines	3	3
8407 34 20	--- For pedestrian controlled tractors of a cylinder capacity not exceeding 1 100 cc ⁽¹⁾	3	3
8407 34 90	--- Other	10	5
8407 90	- Other engines:		
8407 90 10	--- Rated at 25 hp and below	3	3
8407 90 09	--- Other	10	5
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8408 10 00	- Marine propulsion engines ^(1,2)	3	3
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
8408 20 10	--- Completely knocked-down (CKD) engines	3	3
8408 20 20	--- For pedestrian controlled tractors ⁽¹⁾	3	3
8408 20 90	--- Other	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8408 90	- Other engines:		
8408 90 10	- - - Rated at 25 hp and below ⁽¹⁾	3	3
8408 90 90	- - - Other	10	5
8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408:		
8409 10 00	- For aircraft engines	3	3
	- Other:		
8409 91 00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines ⁽³⁾	1	1
8409 99 00	- - Other ^(2,3)	1	1
8410	Hydraulic turbines, water wheels, and regulators therefor:		
	- Hydraulic turbines and water wheels:		
8410 11 00	- - Of a power not exceeding 1 000 kW	1	1
8410 12 00	- - Of a power exceeding 1 000 kW but not exceeding 10 000 kW	1	1
8410 13 00	- - Of a power exceeding 10 000 kW	1	1
8410 90 00	- Parts, including regulators	1	1
8411	Turbo-jets, turbo-propellers and other gas turbines:		
	- Turbo-jets:		
8411 11 00	- - Of a thrust not exceeding 25 kN	3	3
8411 12 00	- - Of a thrust exceeding 25 kN	3	3
	- Turbo-propellers:		
8411 21 00	- - Of a power not exceeding 1 100 kW	3	3
8411 22 00	- - Of a power exceeding 1 100 kW	3	3
	- Other gas turbines:		
8411 81 00	- - Of a power not exceeding 5 000 kW	3	3
8411 82 00	- - Of a power exceeding 5 000 kW	3	3
	- Parts:		
8411 91 00	- - Of turbo-jets or turbo-propellers	3	3
8411 99 00	- - Other	3	3
8412	Other engines and motors:		
8412 10 00	- Reaction engines other than turbo-jets	3	3
	- Hydraulic power engines and motors:		
8412 21 00	- - Linear acting (cylinders)	3	3
8412 29 00	- - Other	3	3
	- Pneumatic power engines and motors:		
8412 31 00	- - Linear acting (cylinders)	1	1
8412 39 00	- - Other ⁽⁴⁾	3	3
8412 80 00	- Other	3	3
8412 90 00	- Parts	3	3
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	1	1
8413 19 00	- - Other	1	1
8413 20	- Hand pumps, other than those of subheading No. 8413 11 or 8413 19: ⁽³⁾		
8413 20 10	- - - For water	5	5
8413 20 90	- - - Other	1	1
8413 30 00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	1	1
8413 40 00	- Concrete pumps	1	1
8413 50 00	- Other reciprocating positive displacement pumps ^(2,3)	1	1
8413 60 00	- Other rotary positive displacement pumps ^(2,3)	1	1
8413 70	- Other centrifugal pumps:		
8413 70 10	- - - Centrifugal water pumps, single stage, single suction, horizontal shaft type suitable for belt drive or direct coupling (except pumps with shafts common with prime mover) ⁽²⁾	5	5
8413 70 90	- - - Other ^(2,3)		
	- Other pumps; liquid elevators:		
8413 81 00	- - Pumps ^(2,3)	1	1
8413 82 00	- - Liquid elevators ⁽³⁾	1	1
	- Parts:		
8413 91	- - Of pumps:		
8413 91 10	- - - Of the goods of subheading 8413 20 10 and 8413 70 10	5	5
8413 91 90	- - - Other ^(2,3)	1	1
8413 92 00	- - Of liquid elevators ⁽³⁾	1	1
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 ⁽⁴⁾	1	1
8414 20 00	- Hand- or foot-operated air pumps	3	3
8414 30 00	- Compressors of a kind used in refrigerating equipment ^(2,3)	1	1
8414 40 00	- Air compressors mounted on a wheeled chassis for towing	1	1
	- 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	5	5
8414 59 00	- - Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	5	5
8414 80 00	- Other ⁽²⁾	1	1
8414 90 00	- Parts ⁽²⁾	5	5
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	7	5
8415 20 00	- Of a kind used for persons, in motor vehicles	7	5
	- Other:		
8415 81 00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	7	5
8415 82 00	-- Other, incorporating a refrigerating unit	7	5
8415 83 00	-- Not incorporating a refrigerating unit	7	5
8415 90 00	- Parts	7	5
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	1	1
8416 20 00	- Other furnace burners, including combination burners	1	1
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	1	1
8416 90 00	- Parts	1	1
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 ⁽⁴⁾	1	1
8417 20 00	- Bakery ovens, including biscuit ovens	5	5
8417 80 00	- Other	5	5
8417 90 00	- Parts	3	3
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading No. 8415:		
8418 10	- Combined refrigerator-freezers, fitted with separate external doors:		
8418 10 10	--- Of the household type	7	5
8418 10 90	--- Other ⁽³⁾	3	3
	- Refrigerators, household type:		
8418 21 00	-- Compression-type	7	5
8418 22 00	-- Absorption-type, electrical	7	5
8418 29 00	-- Other	7	5
8418 30 00	- Freezers of the chest type, not exceeding 800 litres capacity ⁽³⁾	5	5
8418 40 00	- Freezers of the upright type, not exceeding 900 litres capacity	7	5
8418 50 00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	5	5
	- Other refrigerating or freezing equipment, heat pumps:		
8418 61 00	-- Compression type units whose condensers are heat exchangers	5	5
8418 69	-- Other:		
8418 69 10	--- Beverage coolers	7	5
8418 69 20	--- Water chillers having refrigerating capacities of 100 tons and above	1	1
8418 69 90	--- Other ⁽³⁾	5	5
	- Parts:		
8418 91 00	-- Furniture designed to receive refrigerating or freezing equipment	5	5
8418 99	-- Other: ⁽³⁾		
8418 99 10	--- Aluminium roll bonds for subheading Nos. 8418 10 10, 8418 21 00, 8418 22 00 and 8418 29 00	1	1
8418 99 90	--- Other	5	5
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	1	1
8419 19 00	-- Other	1	1
8419 20 00	- Medical, surgical or laboratory sterilizers	3	3
	- Driers:		
8419 31 00	-- For agricultural products ⁽¹⁾	3	3
8419 32 00	-- For wood, paper pulp, paper or paperboard	1	1
8419 39 00	-- Other	1	1
8419 40 00	- Distilling or rectifying plant	1	1
8419 50	- Heat exchange units:		
8419 50 10	--- Condensers for air-conditioning machines for motor vehicles	5	5
8419 50 90	--- Other ⁽²⁾	1	1
8419 60 00	- Machinery for liquefying air or other gases	1	1
	- Other machinery, plant and equipment:		
8419 81 00	-- For making hot drinks or for cooking or heating food	1	1
8419 89	-- Other:		
8419 89 10	--- Evaporators for air-conditioning machines for motor vehicles	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8419 89 20	- - - Chemical vapour deposition apparatus for semiconductor production	Free	Free
8419 89 90	- - - Other	1	1
8419 90	- Parts:		
8419 90 10	- - - Parts of chemical vapour deposition apparatus for semiconductor production	Free	Free
8419 90 90	- - - Other	1	1
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:		
8420 10 00	- Calendering or other rolling machines	1	1
	- Parts:		
8420 91 00	- - Cylinders	1	1
8420 99 00	- - Other	1	1
8421	Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases:		
	- Centrifuges, including centrifugal driers:		
8421 11 00	- - Cream separators	1	1
8421 12 00	- - Clothes-driers	1	1
8421 19	- - Other:		
8421 19 10	- - - Spin driers for semiconductor wafer processing	Free	Free
8421 19 90	- - - Other	1	1
	- Filtering or purifying machinery and apparatus for liquids:		
8421 21 00	- - For filtering or purifying water ⁽²⁾	5	5
8421 22 00	- - For filtering or purifying beverages other than water	1	1
8421 23 00	- - Oil- or petrol-filters for internal combustion engines	3	3
8421 29 00	- - Other	1	1
	- Filtering or purifying machinery and apparatus for gases:		
8421 31 00	- - Intake air filters for internal combustion engines	10	5
8421 39 00	- - Other	1	1
	- Parts:		
8421 91	- - Of centrifuges, including centrifugal driers:		
8421 91 10	- - - Parts of spin driers for semiconductor wafer processing	Free	Free
8421 91 90	- - - Other	1	1
8421 99 00	- - Other	1	1
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	3	3
8422 19 00	- - Other	1	1
8422 20 00	- Machinery for cleaning or drying bottles or other containers ⁽³⁾	3	3
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 ⁽³⁾	1	1
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery) ⁽³⁾	1	1
8422 90 00	- Parts ⁽³⁾	1	1
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:		
8423 10 00	- Personal weighing machines, including baby scales; household scales	5	5
8423 20 00	- Scales for continuous weighing of goods on conveyors ⁽³⁾	1	1
8423 30 00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales ⁽³⁾	1	1
	- Other weighing machinery:		
8423 81 00	- - Having a maximum weighing capacity not exceeding 30 kg	5	5
8423 82 00	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg ⁽³⁾	1	1
8423 89 00	- - Other ⁽³⁾	1	1
8423 90 00	- Weighing machine weights of all kinds, parts of weighing machinery ⁽³⁾	1	1
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:		
	- Fire extinguishers, whether or not charged:		
8424 10	- - - For aircraft use	3	3
8424 10 10	- - - - For aircraft use	3	3
8424 10 90	- - - Other	5	5
8424 20 00	- Spray guns and similar appliances	1	1
8424 30 00	- Steam or sand blasting machines and similar jet projecting machines ⁽⁴⁾	3	3
	- Other appliances:		
8424 81	- - Agricultural or horticultural ⁽¹⁾ :		
8424 81 10	- - - Drip irrigation system	3	3
8424 81 90	- - - Other	5	5
8424 89	- - Other:		
	- - - Hand-operated household sprayers with a capacity not exceeding 3 litres:		
8424 89 11	- - - - Spray heads with dip tubes	3	3
8424 89 19	- - - - Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8424 89 20	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	Free	Free
8424 89 90	- - - Other	5	5
8424 90	- Parts:		
8424 90 10	- - - Of the goods of subheading Nos. 8424 20 00 and 8424 30 00	1	1
8424 90 20	- - - Parts of deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; parts of spraying appliances for etching, stripping or cleaning semiconductor wafers	Free	Free
8424 90 90	- - - Other	5	5
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	1	1
8425 19 00	- - Other	1	1
8425 20 00	- Pit-head winding gear; winches specially designed for use underground	1	1
	- Other winches; capstans:		
8425 31 00	- - Powered by electric motor ^(2,3)	1	1
8425 39 00	- - Other ^(2,3)	1	1
	- Jacks; hoists of a kind used for raising vehicles:		
8425 41 00	- - Built-in jacking systems of a type used in garages	1	1
8425 42 00	- - Other jacks and hoists, hydraulic	1	1
8425 49 00	- - Other	1	1
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 ⁽³⁾	1	1
8426 12 00	- - Mobile lifting frames on tyres and straddle carriers ⁽³⁾	1	1
8426 19 00	- - Other ⁽³⁾	1	1
8426 20 00	- Tower cranes	1	1
8426 30 00	- Portal or pedestal jib cranes	1	1
	- Other machinery, self-propelled:		
8426 41 00	- - On tyres	1	1
8426 49 00	- - Other	1	1
	- Other machinery:		
8426 91 00	- - Designed for mounting on road vehicles	1	1
8426 99 00	- - Other	1	1
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:		
8427 10 00	- Self-propelled trucks powered by an electric motor ⁽³⁾	1	1
8427 20 00	- Other self-propelled trucks ⁽³⁾	1	1
8427 90 00	- Other trucks ⁽³⁾	1	1
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):		
8428 10 00	- Lifts and skip hoists	1	1
8428 20 00	- Pneumatic elevators and conveyors ⁽³⁾	1	1
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428 31 00	- - Specially designed for underground use ⁽³⁾	1	1
8428 32 00	- - Other, bucket type ⁽³⁾	1	1
8428 33	- - Other, belt type:		
8428 33 10	- - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	Free	Free
8428 33 90	- - - Other ⁽³⁾	1	1
8428 39	- - Other:		
8428 39 10	- - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	Free	Free
8428 39 90	- - - Other ⁽³⁾	1	1
8428 40 00	- Escalators and moving walkways	1	1
8428 50 00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment ⁽³⁾	1	1
8428 60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	1	1
8428 90	- Other machinery:		
8428 90 10	- - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	Free	Free
8428 90 90	- - - Other ⁽³⁾	1	1
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	1	1
8429 19 00	- - Other	1	1
8429 20 00	- Graders and levellers	1	1
8429 30 00	- Scrapers	1	1
8429 40 00	- Tamping machines and road rollers	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8429 51 00	- Mechanical shovels, excavators and shovel loaders:		
	- - Front-end shovel loaders	1	1
8429 52 00	- - Machinery with a 360° revolving superstructure	1	1
8429 59 00	- - Other	1	1
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	1	1
8430 20 00	- Snow-ploughs and snow-blowers	3	3
	- Coal or rock cutters and tunnelling machinery:		
8430 31 00	- - Self-propelled	1	1
8430 39 00	- - Other	1	1
	- Other boring or sinking machinery:		
8430 41 00	- - Self-propelled	1	1
8430 49 00	- - Other	1	1
8430 50 00	- Other machinery, self-propelled	1	1
	- Other machinery, not self-propelled:		
8430 61 00	- - Tamping or compacting machinery	1	1
8430 62 00	- - Scrapers	1	1
8430 69 00	- - Other	1	1
8431	Parts suitable for use solely or principally with the machinery of headings Nos. 8425 to 8430:		
8431 10 00	- Of machinery of heading No. 8425	1	1
8431 20 00	- Of machinery of heading No. 8427 ⁽³⁾	1	1
	- Of machinery of heading No. 8428:		
8431 31 00	- - Of lifts, skip hoists or escalators ⁽³⁾	1	1
8431 39	- - Other:		
8431 39 10	- - - Parts for automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	Free	Free
8431 39 90	- - - Other ⁽³⁾	1	1
	- Of machinery of heading No. 8426, 8429 or 8430:		
8431 41 00	- - Buckets, shovels, grabs and grips ⁽³⁾	1	1
8431 42	- - Bulldozer or angledozer blades:		
8431 42 10	- - - Cutting edges and end bits for bulldozers or angledozers	5	5
8431 42 90	- - - Other	1	1
8431 43 00	- - Parts for boring or sinking machinery of subheading No. 8430 41 00 or 8430 49 00	1	1
8431 49	- - Other:		
8431 49 10	- - - Cutting edges and end bits for scrapers, graders and levellers	5	5
8431 49 90	- - - Other ⁽³⁾	1	1
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers⁽¹⁾:		
8432 10 00	- Ploughs	5	5
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432 21 00	- - Disc harrows	5	5
8432 29 00	- - Other	5	5
8432 30 00	- Seeders, planters and transplanters	5	5
8432 40 00	- Manure spreaders and fertilizer distributors	5	5
8432 80 00	- Other machinery	5	5
8432 90 00	- Parts	5	5
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 No. 8437:		
	- Mowers for lawns, parks or sportsgrounds:		
8433 11 00	- - Powered, with the cutting device rotating in a horizontal plane	3	3
8433 19 00	- - Other	5	5
8433 20 00	- Other mowers, including cutter bars for tractor mounting	1	1
8433 30 00	- Other haymaking machinery ⁽¹⁾	3	3
8433 40 00	- Straw or fodder balers, including pick-up balers ⁽¹⁾	3	3
	- Other harvesting machinery; threshing machinery:		
8433 51 00	- - Combine harvester-threshers ⁽¹⁾	3	3
8433 52 00	- - Other threshing machinery ⁽¹⁾	5	5
8433 53 00	- - Root or tuber harvesting machines	5	5
8433 59 00	- - Other ⁽¹⁾	5	5
8433 60 00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce ⁽¹⁾	3	3
8433 90 00	- Parts ⁽¹⁾	3	3
8434	Milking machines and dairy machinery⁽¹⁾:		
8434 10 00	- Milking machines	3	3
8434 20 00	- Dairy machinery	3	3
8434 90 00	- Parts	3	3
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:		
8435 10 00	- Machinery	1	1
8435 90 00	- Parts	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders ⁽¹⁾;		
8436 10 00	- Machinery for preparing animal feeding stuffs	3	3
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436 21 00	- - Poultry incubators and brooders	3	3
8436 29 00	- - Other	3	3
8436 80	- Other machinery:		
8436 80 10	- - - Automated horticultural climate control plant and equipment	3	3
8436 80 90	- - - Other ⁽¹⁾	3	3
	- Parts:		
8436 91 00	- - Of poultry-keeping machinery or poultry incubators and brooders ⁽¹⁾	3	3
8436 99 00	- - Other ⁽¹⁾	3	3
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 ⁽¹⁾;		
8437 10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
8437 10 10	- - - For bread grains (e.g., wheat, rye); winnowing and similar cleaning machines	3	3
8437 10 90	- - - Other	5	5
8437 80	- Other machinery:		
8437 80 10	- - - Rice hullers; cone type rice mills; coffee or corn mills, industrial type	5	5
8437 80 90	- - - Other	3	3
8437 90 00	- Parts	3	3
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	1	1
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	1	1
8438 30 00	- Machinery for sugar manufacture ⁽¹⁾	3	3
8438 40 00	- Brewery machinery	1	1
8438 50 00	- Machinery for the preparation of meat or poultry	1	1
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	1	1
8438 80 00	- Other machinery ⁽¹⁾	3	3
8438 90 00	- Parts	1	1
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	1	1
8439 20 00	- Machinery for making paper or paperboard	1	1
8439 30 00	- Machinery for finishing paper or paperboard	1	1
	- Parts:		
8439 91 00	- - Of machinery for making pulp of fibrous cellulosic material	1	1
8439 99 00	- - Other	1	1
8440	Book-binding machinery, including book-sewing machines:		
8440 10 00	- Machinery	1	1
8440 90 00	- Parts	1	1
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:		
8441 10 00	- Cutting machines	1	1
8441 20 00	- Machines for making bags, sacks or envelopes	1	1
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1	1
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	1	1
8441 80 00	- Other machinery	1	1
8441 90 00	- Parts	1	1
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	1	1
8442 20 00	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	1	1
8442 30 00	- Other machinery, apparatus and equipment	1	1
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	1	1
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)	1	1
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	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8443 12 00	- - Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)	1	1
8443 19 00	- - Other	1	1
8443 21 00	- Letterpress printing machinery, excluding flexographic printing: - - Reel fed	1	1
8443 29 00	- - Other	1	1
8443 30 00	- Flexographic printing machinery	1	1
8443 40 00	- Gravure printing machinery - Other printing machinery:	1	1
8443 51 00	- - Ink-jet printing machines	1	1
8443 59 00	- - Other	1	1
8443 60 00	- Machines for uses ancillary to printing	1	1
8443 90 00	- Parts	1	1
8444 00 00	Machines for extruding, drawing, texturing or cutting man-made textile materials	1	1
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 No. 8446 or 8447:		
	- Machines for preparing textile fibres:		
8445 11 00	- - Carding machines	1	1
8445 12 00	- - Combing machines	1	1
8445 13 00	- - Drawing or roving machines	1	1
8445 19 00	- - Other	1	1
8445 20 00	- Textile spinning machines	1	1
8445 30 00	- Textile doubling or twisting machines	1	1
8445 40 00	- Textile winding (including weft-winding) or reeling machines	1	1
8445 90 00	- Other	1	1
8446	Weaving machines (looms):		
8446 10 00	- For weaving fabrics of a width not exceeding 30 cm - For weaving fabrics of a width exceeding 30 cm, shuttle type:	1	1
8446 21 00	- - Power looms	1	1
8446 29 00	- - Other	1	1
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	1	1
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	1	1
8447 12 00	- - With cylinder diameter exceeding 165 mm	1	1
8447 20 00	- Flat knitting machines; stitch-bonding machines	1	1
8447 90 00	- Other	1	1
8448	Auxiliary machinery for use with machines of heading No. 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 No. 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 No. 8444, 8445, 8446 or 8447:		
8448 11 00	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	1	1
8448 19 00	- - Other	1	1
8448 20 00	- Parts and accessories of machines of heading No. 8444 or of their auxiliary machinery - Parts and accessories of machines of heading No. 8445 or of their auxiliary machinery:	1	1
8448 31 00	- - Card clothing	1	1
8448 32 00	- - Of machines for preparing textile fibres, other than card clothing	1	1
8448 33 00	- - Spindles, spindle flyers, spinning rings and ring travellers	1	1
8448 39 00	- - Other	1	1
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448 41 00	- - Shuttles	5	5
8448 42 00	- - Reeds for looms, healds and heald-frames	1	1
8448 49 00	- - Other	1	1
	- Parts and accessories of machines of heading No. 8447 or of their auxiliary machinery:		
8448 51 00	- - Sinkers, needles and other articles used in forming stitches	1	1
8448 59 00	- - Other	1	1
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	1	1
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	7	5
8450 12 00	- - Other machines, with built-in centrifugal drier	7	5
8450 19 00	- - Other	7	5
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	1	1
8450 90 00	- Parts	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	1	1
	- Drying machines:		
8451 21 00	- - Each of a dry linen capacity not exceeding 10 kg	5	5
8451 29 00	- - Other	1	1
8451 30 00	- Ironing machines and presses (including fusing presses)	1	1
8451 40 00	- Washing, bleaching or dyeing machines	1	1
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	1	1
8451 80 00	- Other machinery	1	1
8451 90 00	- Parts	1	1
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	3	3
	- Other sewing machines:		
8452 21 00	- - Automatic units	3	3
8452 29 00	- - Other	3	3
8452 30 00	- Sewing machine needles	1	1
8452 40 00	- Furniture, bases and covers for sewing machines and parts thereof	5	5
8452 90 00	- Other parts of sewing machines	3	3
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	1	1
8453 20 00	- Machinery for making or repairing footwear	1	1
8453 80 00	- Other machinery	1	1
8453 90 00	- Parts	1	1
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:		
8454 10 00	- Converters	1	1
8454 20 00	- Ingot moulds and ladles ⁽⁴⁾	1	1
8454 30 00	- Casting machines ⁽⁴⁾	1	1
8454 90 00	- Parts	1	1
8455	Metal-rolling mills and rolls therefor:		
8455 10 00	- Tube mills	1	1
	- Other rolling mills:		
8455 21 00	- - Hot or combination hot and cold	1	1
8455 22 00	- - Cold ⁽⁴⁾	1	1
8455 30 00	- Rolls for rolling mills	1	1
8455 90 00	- Other parts	1	1
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	- Operated by laser or other light or photon beam processes		
8456 10 10	- - - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	Free	Free
8456 10 90	- - - Other	3	3
8456 20 00	- Operated by ultrasonic processes	3	3
8456 30 00	- Operated by electro-discharge processes ⁽⁴⁾	3	3
	- Other:		
8456 91 00	- - For dry-etching patterns on semiconductor materials	Free	Free
8456 99	- - Other:		
8456 99 10	- - - Focussed ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices; laser cutters for cutting contacting tracks in semiconductor production by laser beam	Free	Free
8456 99 90	- - - Other	3	3
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:		
8457 10 00	- Machining centres	1	1
8457 20 00	- Unit construction machines (single station)	1	1
8457 30 00	- Multi-station transfer machines	1	1
8458	Lathes (including turning centres) for removing metal:		
	- Horizontal lathes:		
8458 11 00	- - Numerically controlled	1	1
8458 19 00	- - Other	1	1
	- Other lathes:		
8458 91 00	- - Numerically controlled	1	1
8458 99 00	- - Other	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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 No. 8458:		
8459 10 00	- Way-type unit head machines	1	1
	- Other drilling machines:		
8459 21 00	- - Numerically controlled	1	1
8459 29 00	- - Other	1	1
	- Other boring-milling machines:		
8459 31 00	- - Numerically controlled	1	1
8459 39 00	- - Other	1	1
8459 40 00	- Other boring machines	1	1
	- Milling machines, knee-type:		
8459 51 00	- - Numerically controlled	1	1
8459 59 00	- - Other	1	1
	- Other milling machines:		
8459 61 00	- - Numerically controlled	1	1
8459 69 00	- - Other	1	1
8459 70 00	- Other threading or tapping machines	1	1
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 No. 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	3	3
8460 19 00	- - Other	3	3
	- 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	3	3
8460 29 00	- - Other		
	- Sharpening (tool or cutter grinding) machines:		
8460 31 00	- - Numerically controlled	3	3
8460 39 00	- - Other	3	3
8460 40 00	- Honing or lapping machines	1	1
8460 90 00	- Other ⁽⁴⁾	3	3
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 or cermets, not elsewhere specified or included:		
8461 10 00	- Planing machines	3	3
8461 20 00	- Shaping or slotting machines	1	1
8461 30 00	- Broaching machines	3	3
8461 40 00	- Gear cutting, gear grinding or gear finishing machines	3	3
8461 50 00	- Sawing or cutting-off machines	1	1
8461 90 00	- Other	3	3
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	1	1
	- Bending, folding, straightening or flattening machines (including presses):		
8462 21 00	- - Numerically controlled	1	1
8462 29 00	- - Other	1	1
	- Shearing machines (including presses), other than combined punching and shearing machines:		
8462 31 00	- - Numerically controlled	1	1
8462 39 00	- - Other	1	1
	- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462 41 00	- - Numerically controlled	1	1
8462 49 00	- - Other	1	1
	- Other:		
8462 91 00	- - Hydraulic presses ⁽⁴⁾	1	1
8462 99 00	- - Other	1	1
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	1	1
8463 20 00	- Thread rolling machines	3	3
8463 30 00	- Machines for working wire	1	1
8463 90 00	- Other	3	3
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:		
8464 10	- Sawing machines:		
8464 10 10	- - - Machines for sawing monocrystal semiconductor boules into slices, or wafers into chips	Free	Free
8464 10 90	- - - Other	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8464 20	- Grinding or polishing machines:		
8464 20 10	- - - Grinding, polishing and lapping machines for processing of semiconductor wafers	Free	Free
8464 20 90	- - - Other:	3	3
8464 90	- Other:		
8464 90 10	- - - Dicing machines for scribing or scoring semiconductor wafers	Free	Free
8464 90 90	- - - Other	1	1
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	1	1
	- Other:		
8465 91 00	- - Sawing machines ⁽⁴⁾	1	1
8465 92 00	- - Planing, milling or moulding (by cutting) machines	1	1
8465 93 00	- - Grinding, sanding or polishing machines ⁽⁴⁾	1	1
8465 94 00	- - Bending or assembling machines	1	1
8465 95 00	- - Drilling or morticing machines ⁽⁴⁾	1	1
8465 96 00	- - Splitting, slicing or paring machines	1	1
8465 99 00	- - Other	1	1
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 die-heads, 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	1	1
8466 20 00	- Work holders	1	1
8466 30 00	- Dividing heads and other special attachments for machine-tools	1	1
	- Other:		
8466 91	- - For machines of heading No. 8464:		
8466 91 10	- - - Parts for machines of subheading Nos. 8464 10 10, 8464 20 10 and 8464 90 10	Free	Free
8466 91 90	- - - Other	1	1
8466 92 00	- - For machines of heading No. 8465:	1	1
8466 93	- - For machines of headings Nos. 8456 to 8461:		
8466 93 10	- - - Parts for machines of subheading Nos. 8456 10 10, 8456 91 00 and 8456 99 10	Free	Free
8466 93 90	- - - Other	1	1
8466 94 00	- - For machines of heading No. 8462 or 8463	1	1
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) ⁽⁴⁾	3	3
8467 19 00	- - Other ⁽⁴⁾	1	1
	- Other tools:		
8467 81 00	- - Chain saws	3	3
8467 89 00	- - Other	1	1
	- Parts:		
8467 91 00	- - Of chain saws	3	3
8467 92 00	- - Of pneumatic tools	3	3
8467 99 00	- - Other	1	1
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	3	3
8468 20	- Other gas-operated machinery and apparatus:		
8468 20 10	- - - Complete or finished hand-operated gas welding, brazing and cutting appliances for metal	5	5
8468 20 90	- - - Other ⁽⁴⁾	1	1
8468 80 00	- Other machinery and apparatus	1	1
8468 90	- Parts:		
8468 90 10	- - - Of goods of subheading No. 8468 20 10	5	5
8468 90 90	- - - Other	1	1
8469	Typewriters other than printers of heading No. 8471; word-processing machines:		
	- Automatic typewriters and word-processing machines:		
8469 11 00	- - Word-processing machines	Free	Free
8469 12 00	- - Automatic typewriters	3	3
8469 20 00	- Other typewriters, electric	3	3
8469 30 00	- Other typewriters, non-electric	3	3
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	Free	Free
	- Other electronic calculating machines:		
8470 21 00	- - Incorporating a printing device	Free	Free
8470 29 00	- - Other	Free	Free

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8470 30 00	- Other calculating machines	Free	Free
8470 40 00	- Accounting machines	Free	Free
8470 50 00	- Cash registers	Free	Free
8470 90 00	- Other	Free	Free
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	Free	Free
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	Free	Free
	- 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	Free	Free
8471 49 00	-- Other, presented in the form of systems	Free	Free
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	Free	Free
8471 60 00	- Input or output units, whether or not containing storage units in the same housing	Free	Free
8471 70 00	- Storage units	Free	Free
8471 80 00	- Other units of automatic data processing machines	Free	Free
8471 90 00	- Other	Free	Free
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	1	1
8472 20 00	- Addressing machines and address plate embossing machines	3	3
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	3	3
8472 90	- Other:		
8472 90 10	--- Automatic banknote dispensers or automatic teller machines	Free	Free
8472 90 90	--- Other	3	3
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 8469 to 8472:		
8473 10 00	- Parts and accessories of the machines of heading No. 8469	3	3
	- Parts and accessories of the machines of heading No. 8470:		
8473 21 00	-- Of the electronic calculating machines of subheading No. 8470 10 00, 8470 21 00 or 8470 29 00	Free	Free
8473 29 00	-- Other	Free	Free
8473 30 00	- Parts and accessories of the machines of heading No. 8471	Free	Free
8473 40 00	- Parts and accessories of the machines of heading No. 8472	3	3
8473 50 00	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 8469 to 8472	Free	Free
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:		
8474 10 00	- Sorting, screening, separating or washing machines	5	5
8474 20 00	- Crushing or grinding machines		
	- Mixing or kneading machines:		
8474 31 00	-- Concrete or mortar mixers	5	5
8474 32 00	-- Machines for mixing mineral substances with bitumen	1	1
8474 39 00	-- Other	1	1
8474 80 00	- Other machinery	1	1
8474 90 00	- Parts	3	3
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	1	1
	- Machines for manufacturing or hot working glass or glassware:		
8475 21 00	-- Machines for making optical fibres and preforms thereof	1	1
8475 29 00	-- Other	1	1
8475 90 00	- Parts	1	1
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	3	3
8476 29 00	-- Other	3	3
	- Other machines:		
8476 81 00	-- Incorporating heating or refrigerating devices	3	3
8476 89 00	-- Other	3	3
8476 90 00	- Parts	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	- Injection-moulding machines:		
8477 10 10	- - - Encapsulation equipment for assembly of semiconductors	Free	Free
8477 10 90	- - - Other	1	1
8477 20 00	- Extruders	1	1
8477 30 00	- Blow moulding machines	1	1
8477 40 00	- Vacuum moulding machines and other thermoforming machines	1	1
	- Other machinery for moulding or otherwise forming:		
8477 51 00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1	1
8477 59 00	- - Other	1	1
8477 80 00	- Other machinery ⁽⁴⁾	1	1
8477 90	- Parts:		
8477 90 10	- - - Parts of encapsulation equipment for assembly of semiconductors	Free	Free
8477 90 90	- - - Other	1	1
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:		
8478 10 00	- Machinery	1	1
8478 90 00	- Parts	1	1
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	3	3
8479 20 00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils ⁽³⁾	3	3
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	1	1
8479 40 00	- Rope- or cable-making machines	1	1
8479 50	- Industrial robots, not elsewhere specified or included:		
8479 50 10	- - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	Free	Free
8479 50 90	- - - Other	1	1
8479 60 00	- Evaporative air coolers	3	3
	- Other machines and mechanical appliances:		
8479 81 00	- - For treating metal, including electric wire coil-winders	3	3
8479 82 00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	1	1
8479 89	- - Other:		
8479 89 10	- - - Apparatus for growing or pulling monocrystal semiconductor boules; apparatus for physical deposition by sputtering on semiconductor wafers; apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays; die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for assembly of semiconductors; epitaxial deposition machines for semiconductor wafers; machines for bending, folding and straightening semiconductor leads; physical deposition apparatus for semiconductor production; spinners for coating photographic emulsions on semiconductor wafers; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	Free	Free
8479 89 90	- - - Other ^(2,4)	1	1
8479 90	- Parts:		
8479 90 10	- - - Part of the apparatus and machines of subheading No. 8479 89 10	Free	Free
8479 90 90	- - - Other ⁽³⁾	1	1
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	1	1
8480 20 00	- Mould bases	1	1
8480 30 00	- Moulding patterns	1	1
	- Moulds for metal or metal carbides:		
8480 41 00	- - Injection or compression types	1	1
8480 49 00	- - Other	1	1
8480 50 00	- Moulds for glass	1	1
8480 60 00	- Moulds for mineral materials	1	1
	- Moulds for rubber or plastics:		
8480 71	- - Injection or compression types:		
8480 71 10	- - - Injection and compression moulds for the manufacture of semiconductor devices	Free	Free
8480 71 90	- - - Other	1	1
8480 79 00	- - Other	1	1
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 ⁽³⁾	1	1
8481 20 00	- Valves for oleohydraulic or pneumatic transmissions ⁽³⁾	3	3
8481 30 00	- Check valves ⁽³⁾	5	5
8481 40 00	- Safety or relief valves ⁽³⁾	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8481 80	- Other appliances:		
8481 80 10	- - - Tyre valves	3	3
8481 80 20	- - - Pneumatically controlled valves	3	3
8481 80 30	- - - Hog nipple waterer ⁽¹⁾	3	3
8481 80 40	- - - Cock/valve whether or not fitted with piezo-electric igniters for gas stoves and ranges	1	1
8481 80 90	- - - Other ⁽³⁾	5	5
8481 90 00	- Parts	1	1
8482	Ball or roller bearings:		
8482 10 00	- Ball bearings	1	1
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	1	1
8482 30 00	- Spherical roller bearings	1	1
8482 40 00	- Needle roller bearings	3	3
8482 50 00	- Other cylindrical roller bearings	3	3
8482 80 00	- Other, including combined ball/roller bearings	1	1
	- Parts:		
8482 91 00	- - Balls, needles and rollers	1	1
8482 99 00	- - Other	1	1
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 ⁽²⁾	1	1
8483 20 00	- Bearing housings, incorporating ball or roller bearings	1	1
8483 30 00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	1	1
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 ^(2,3)	1	1
8483 50 00	- Flywheels and pulleys, including pulley blocks ⁽³⁾	1	1
8483 60 00	- Clutches and shaft couplings (including universal joints)	1	1
8483 90 00	- Parts	1	1
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	5	5
8484 20 00	- Mechanical seals	1	1
8484 90 00	- Other	5	5
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 ^(2,3)	3	3
8485 90 00	- Other	5	5

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Annex "B" of Executive Order No. 209 (See Annex 3).

⁽³⁾ Annex "C" of Executive Order No.133 (See Annex 1).

⁽⁴⁾ Annex "B" of Joint DOF-BOC Order No. 1-99 (See Annex 2).

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 No. 7011; or
 - c) electrically heated furniture of Chapter 94.
2. Headings Nos. 8501 to 8504 do not apply to goods described in heading No. 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading No. 8504.
3. Heading No. 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - a) vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - b) other machines provided the weight of such machines does not exceed 20 kg.
4. For the purposes of heading No. 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 No. 8542.
5. For the purposes of headings Nos. 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 Nos. 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 No. 8523 or 8524 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.
7. For the purposes of heading No. 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 NOTE

1. Subheadings Nos. 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8501	Electric motors and generators (excluding generating sets):		
8501 10 00	- Motors of an output not exceeding 37.5 W ⁽¹⁾	1	1
8501 20 00	- Universal AC/DC motors of an output exceeding 37.5 W ^(1,2)		
	- Other DC motors; DC generators:	1	1
8501 31 00	-- Of an output not exceeding 750 W ^(1,2)	1	1
8501 32 00	-- Of an output exceeding 750 W but not exceeding 75 kW ^(1,2)	1	1
8501 33 00	-- Of an output exceeding 75 kW but not exceeding 375 kW ^(1,2)	1	1
8501 34 00	-- Of an output exceeding 375 kW ^(1,2)	1	1
8501 40 00	- Other AC motors, single-phase ⁽¹⁾	1	1
	- Other AC motors, multi-phase:		
8501 51 00	-- Of an output not exceeding 750 W ^(1,2)	1	1
8501 52 00	-- Of an output exceeding 750 W but not exceeding 75 kW ^(1,2)	1	1
8501 53 00	-- Of an output exceeding 75 kW ^(1,2)	1	1
	- AC generators (alternators):		
8501 61 00	-- Of an output not exceeding 75 kVA ^(1,2)	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA ^(1,2)	1	1
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA ^(1,2)	1	1
8501 64 00	-- Of an output exceeding 750 kVA ^(1,2)	1	1
8502	Electric generating sets and rotary converters:		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502 11 00	-- Of an output not exceeding 75 kVA ⁽¹⁾	1	1
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA ⁽³⁾	1	1
8502 13 00	-- Of an output exceeding 375 kVA ⁽³⁾	1	1
8502 20 00	- Generating sets with spark-ignition internal combustion piston engines ⁽¹⁾	1	1
	- Other generating sets:		
8502 31 00	-- Wind-powered ⁽¹⁾	1	1
8502 39 00	-- Other	1	1
8502 40 00	- Electric rotary converters	3	3
8503 00 00	Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502 ^(1,3)	1	1
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:		
8504 10 00	- Ballasts for discharge lamps or tubes	5	5
	- Liquid dielectric transformers:		
8504 21	-- Having a power handling capacity not exceeding 650 kVA:		
8504 21 10	--- Step-voltage regulators; instrument transformers (potential and current) with handling capacity not exceeding 5 kVA	1	1
8504 21 90	--- Other	7	5
8504 22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA:		
8504 22 10	--- Step-voltage regulators	1	1
8504 22 90	--- Other	7	5
8504 23	-- Having a power handling capacity exceeding 10 000 kVA:		
8504 23 10	--- Not exceeding 15 000 kVA	7	5
8504 23 90	--- Other	1	1
	- Other transformers:		
8504 31	-- Having a power handling capacity not exceeding 1 kVA:		
8504 31 10	--- Instrument potential transformers	1	1
8504 31 20	--- Instrument current transformers	7	5
8504 31 30	--- Flyback transformers	1	1
8504 31 40	--- Intermediate frequency transformers	1	1
8504 31 90	--- Other	7	5
8504 32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:		
8504 32 10	--- Instrument transformers (potential and current) with handling capacity not exceeding 5 kVA	1	1
8504 32 90	--- Other	7	5
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	7	5
8504 34	-- Having a power handling capacity exceeding 500 kVA:		
8504 34 10	--- Not exceeding 15 000 kVA	7	5
8504 34 90	--- Other	1	1
8504 40	- Static converters:		
8504 40 10	--- Static converters for automatic data processing machines and units thereof, and telecommunication apparatus	Free	Free
8504 40 90	--- Other ⁽¹⁾	5	5
8504 50	- Other inductors:		
8504 50 10	--- Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	Free	Free
8504 50 90	--- Other	5	5
8504 90	- Parts:		
8504 90 10	--- Radiator panels; flat tube radiator assembly for distribution and power transformers	1	1
8504 90 90	--- Other	3	3
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	1	1
8505 19 00	-- Other	1	1
8505 20 00	- Electro-magnetic couplings, clutches and brakes	1	1
8505 30 00	- Electro-magnetic lifting heads	3	3
8505 90 00	- Other, including parts	3	3
8506	Primary cells and primary batteries:		
8506 10 00	- Manganese dioxide	7	5
8506 30 00	- Mercuric oxide	3	3
8506 40 00	- Silver oxide	3	3
8506 50 00	- Lithium	3	3
8506 60 00	- Air-zinc	3	3
8506 80 00	- Other	5	5
8506 90 00	- Parts	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	7	5
8507 20 00	- Other lead-acid accumulators	7	5
8507 30 00	- Nickel-cadmium	3	3
8507 40 00	- Nickel-iron	3	3
8507 80 00	- Other accumulators	5	5
8507 90	- Parts:		
8507 90 10	--- Battery separators in sheets, rolls, or cut to size other than of PVC material	1	1
8507 90 90	--- Other	7	5
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor:		
8508 10 00	- Drills of all kinds	3	3
8508 20 00	- Saws	3	3
8508 80 00	- Other tools ⁽⁴⁾	1	1
8508 90 00	- Parts	1	1
8509	Electro-mechanical domestic appliances, with self-contained electric motor:		
8509 10 00	- Vacuum cleaners	5	5
8509 20 00	- Floor polishers	5	5
8509 30 00	- Kitchen waste disposers	3	3
8509 40 00	- Food grinders and mixers; fruit or vegetable juice extractors	3	3
8509 80 00	- Other appliances	5	5
8509 90 00	- Parts	5	5
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:		
8510 10 00	- Shavers	3	3
8510 20 00	- Hair clippers	3	3
8510 30 00	- Hair-removing appliances	3	3
8510 90 00	- Parts	3	3
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	3	3
8511 20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
8511 20 10	--- For aircraft use	3	3
8511 20 20	--- Unassembled ignition magnetos and unassembled magneto-dynamos	3	3
8511 20 90	--- Other	10	5
8511 30	- Distributors; ignition coils:		
8511 30 10	--- For aircraft use	3	3
8511 30 20	--- Unassembled distributors and unassembled ignition coils	3	3
8511 30 90	--- Other	10	5
8511 40	- Starter motors and dual purpose starter-generators:		
8511 40 10	--- Unassembled starter motors	3	3
8511 40 20	--- For aircraft use	3	3
8511 40 90	--- Other	10	5
8511 50	- Other generators:		
8511 50 10	--- Unassembled alternators	3	3
8511 50 20	--- For aircraft use	3	3
8511 50 90	--- Other	10	5
8511 80 00	- Other equipment	3	3
8511 90 00	- Parts	3	3
8512	Electrical lighting or signalling equipment (excluding articles of heading No. 8539), wind-screen 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	5	5
8512 20	- Other lighting or visual signalling equipment:		
8512 20 10	--- Unassembled	3	3
8512 20 90	--- Other	10	5
8512 30	- Sound signalling equipment:		
8512 30 10	--- Unassembled	3	3
8512 30 90	--- Other	10	5
8512 40 00	- Windscreen wipers, defrosters and demisters	10	5
8512 90 00	- Parts	3	3
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 No. 8512:		
8513 10	- Lamps:		
8513 10 10	--- Miner's cap lamps	3	3
8513 10 90	--- Other ⁽²⁾	5	5
8513 90	- Parts:		
8513 90 10	--- For miner's cap lamps; reflectors and plastic switch slides for flashlights	3	3
8513 90 90	--- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8514	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:		
8514 10	- Resistance heated furnaces and ovens:		
8514 10 10	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	Free	Free
8514 10 90	--- Other	1	1
8514 20	- Induction or dielectric furnaces and ovens:		
8514 20 10	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	Free	Free
8514 20 90	--- Other ⁽⁴⁾	1	1
8514 30	- Other furnaces and ovens:		
8514 30 10	--- Apparatus for rapid heating of semiconductor wafers	Free	Free
8514 30 90	--- Other	1	1
8514 40 00	- Other induction or dielectric heating equipment	1	1
8514 90	- Parts:		
8514 90 10	--- Parts of furnaces and ovens of subheading Nos. 8514 10 10, 8514 20 10 and 8514 30 10	Free	Free
8514 90 90	--- Other	1	1
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	1	1
8515 19 00	-- Other	1	1
	- Machines and apparatus for resistance welding of metal:		
8515 21 00	-- Fully or partly automatic	1	1
8515 29 00	-- Other	1	1
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515 31 00	-- Fully or partly automatic	1	1
8515 39	-- Other:		
8515 39 10	--- AC arc welders, transformer type	5	5
8515 39 90	--- Other	1	1
8515 80 00	- Other machines and apparatus ⁽⁴⁾	1	1
8515 90	- Parts:		
8515 90 10	--- For AC arc welders, transformer type	5	5
8515 90 90	--- Other	1	1
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 No. 8545:		
8516 10 00	- Electric instantaneous or storage water heaters and immersion heaters	5	5
	- Electric space heating apparatus and electric soil heating apparatus:		
8516 21 00	-- Storage heating radiators	5	5
8516 29 00	-- Other	5	5
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516 31 00	-- Hair driers	3	3
8516 32 00	-- Other hair-dressing apparatus	3	3
8516 33 00	-- Hand-drying apparatus	3	3
8516 40 00	- Electric smoothing irons	5	5
8516 50 00	- Microwave ovens	3	3
8516 60 00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5	5
	- Other electro-thermic appliances:		
8516 71 00	-- Coffee or tea makers	3	3
8516 72 00	-- Toasters	5	5
8516 79 00	-- Other	5	5
8516 80	- Electric heating resistors:		
8516 80 10	--- For type-founding or type-setting machines and industrial furnaces	3	3
8516 80 20	--- Sealed hotplates for stoves and ranges	1	1
8516 80 30	--- Other, for domestic appliances (e.g., stoves, ranges, flatirons and rice cookers)	5	5
8516 80 90	--- Other	5	5
8516 90	- Parts:		
8516 90 10	--- Parts for heaters for type-founding and type-setting machines	3	3
8516 90 90	--- Other	5	5
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	Free	Free
8517 19	-- Other:		
8517 19 10	--- Telephone sets	5	5
8517 19 20	--- Videophones	Free	Free

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8517 21 00	- Facsimile machines and teleprinters:		
	- - Facsimile machines	Free	Free
8517 22 00	- - Teleprinters	Free	Free
8517 30 00	- Telephonic or telegraphic switching apparatus	Free	Free
8517 50 00	- Other apparatus, for carrier-current line systems or for digital line systems	Free	Free
8517 80 00	- Other apparatus	Free	Free
8517 90 00	- Parts	Free	Free
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	- Microphones and stands therefor:		
8518 10 10	- - - Microphones having a frequency range of 300 Hz to 3.4 kHz, with a diameter not exceeding 10 mm and a height not exceeding 10 mm, for telecommunication use	Free	Free
8518 10 90	- - - Other	5	5
	- Loudspeakers, whether or not mounted in their enclosures:		
8518 21 00	- - Single loudspeakers, mounted in their enclosures	5	5
8518 22 00	- - Multiple loudspeakers, mounted in the same enclosure	5	5
8518 29	- - Other:		
8518 29 10	- - - Box assembly speakers	3	3
8518 29 20	- - - Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 50 mm, for telecommunication use	Free	Free
8518 29 90	- - - Other	5	5
8518 30	- Headphones, earphones and combined microphone/speaker sets:		
8518 30 10	- - - Line telephone handsets	Free	Free
8518 30 90	- - - Other	1	1
8518 40	- Audio-frequency electric amplifiers:		
8518 40 10	- - - Electric amplifiers when used as repeaters in line telephony products falling within the Information Technology Agreement (ITA)	Free	Free
8518 40 90	- - - Other	5	5
8518 50 00	- Electric sound amplifier sets	5	5
8518 90	- Parts:		
8518 90 10	- - - Parts including printed circuit assemblies of subheading Nos. 8518 10 10, 8518 29 20, 8518 30 10 and 8518 40 10	Free	Free
8518 90 90	- - - Other	3	3
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	3	3
	- Other record-players:		
8519 21 00	- - Without loudspeaker	3	3
8519 29 00	- - Other	3	3
	- Turntables (record-decks):		
8519 31 00	- - With automatic record changing mechanism	3	3
8519 39 00	- - Other	3	3
8519 40 00	- Transcribing machines	3	3
	- Other sound reproducing apparatus:		
8519 92 00	- - Pocket-size cassette-players	10	5
8519 93 00	- - Other, cassette-type	10	5
8519 99	- - Other:		
8519 99 10	- - - Cinematographic sound reproducers	3	3
8519 99 90	- - - Other	10	5
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	3	3
8520 20 00	- Telephone answering machines	Free	Free
	- Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520 32 00	- - Digital audio type	10	5
8520 33 00	- - Other, cassette-type	10	5
8520 39 00	- - Other	10	5
8520 90	- Other:		
8520 90 10	- - - Cinematographic sound recording apparatus	3	3
8520 90 90	- - - Other	10	5
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner:		
8521 10 00	- Magnetic tape-type	10	5
8521 90 00	- Other	10	5
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 8519 to 8521:		
8522 10 00	- Pick-up cartridges:		
8522 90	- Other:		
8522 90 10	- - - Parts and accessories for cinematographic sound recorders and reproducers	3	3
8522 90 20	- - - Audio, video tape deck and compact disc (CD) mechanisms	3	3
8522 90 30	- - - Parts including printed circuit assemblies of telephone answering machines	Free	Free
8522 90 90	- - - Other		

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:		
	- Magnetic tapes:		
8523 11	-- Of a width not exceeding 4 mm:		
8523 11 10	--- Computer magnetic tapes	Free	Free
8523 11 90	--- Other	5	5
8523 12	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8523 12 10	--- Computer magnetic tapes	Free	Free
8523 12 90	--- Other	5	5
8523 13	-- Of a width exceeding 6.5 mm:		
8523 13 10	--- Computer magnetic tapes	Free	Free
8523 13 20	--- In pancake or jumbo forms	3	3
8523 13 90	--- Other	5	5
8523 20	- Magnetic discs:		
8523 20 10	--- Computer magnetic discs and diskettes	Free	Free
8523 20 90	--- Other	5	5
8523 30 00	- Cards incorporating a magnetic stripe	5	5
8523 90	- Other:		
8523 90 10	--- Compact discs (CD) media and other unrecorded media for automatic data processing machines	Free	Free
8523 90 90	--- Other	7	5
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	3	3
	- Discs for laser reading systems:		
8524 31 00	-- For reproducing phenomena other than sound or image	Free	Free
8524 32 00	-- For reproducing sound only	5	5
8524 39	-- Other:		
8524 39 10	--- Recorded computer media (e.g. CD-ROM)	Free	Free
8524 39 90	--- Other	5	5
8524 40 00	- Magnetic tapes for reproducing phenomena other than sound or image	Free	Free
	- Other magnetic tapes:		
8524 51 00	-- Of a width not exceeding 4 mm	5	5
8524 52 00	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	5	5
8524 53 00	-- Of a width exceeding 6.5 mm	5	5
8524 60 00	- Cards incorporating a magnetic stripe	5	5
	- Other:		
8524 91 00	-- For reproducing phenomena other than sound or image	Free	Free
8524 99	-- Other:		
8524 99 10	--- For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing inter-activity to a user, by means of an automatic data processing machine	Free	Free
8524 99 90	--- Other	5	5
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	- Transmission apparatus:		
8525 10 10	--- Transmission apparatus other than apparatus for radio-broadcasting or television ^(1,3)	Free	Free
8525 10 90	--- Other	3	3
8525 20 00	- Transmission apparatus incorporating reception apparatus ⁽³⁾	Free	Free
8525 30 00	- Television cameras	3	3
8525 40	- Still image video cameras and other video camera recorders:		
8525 40 10	--- Still image video cameras	Free	Free
8525 40 90	--- Other	3	3
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:		
8526 10 00	- Radar apparatus ^(3,5)	3	3
	- Other:		
8526 91 00	-- Radio navigational aid apparatus ^(3,5)	3	3
8526 92 00	-- Radio remote control apparatus	1	1
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:		
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 12 00	-- Pocket-size radio-cassette players	10	5
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	10	5
8527 19 00	-- Other	10	5
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 21 00	-- Combined with sound recording or reproducing apparatus	10	5
8527 29 00	-- Other	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527 31 00	-- Combined with sound recording or reproducing apparatus	10	5
8527 32 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	10	5
8527 39 00	-- Other	10	5
8527 90	- Other apparatus:		
8527 90 10	--- Portable receivers for calling, alerting or paging; paging alert devices	Free	Free
8527 90 90	--- Other	10	5
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	10	5
8528 13 00	-- Black and white or other monochrome	10	5
	- Video monitors:		
8528 21 00	-- Colour	10	5
8528 22 00	-- Black and white or other monochrome	10	5
8528 30 00	- Video projectors	3	3
8529	Parts suitable for use solely or principally with the apparatus of headings Nos. 8525 to 8528:		
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529 10 10	--- Telescopic, rabbit and dipole antennae for television or radio receivers	3	3
8529 10 20	--- Parabolic aerial reflector dish for direct broadcast multimedia systems and parts thereof	Free	Free
8529 10 30	--- Other aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	Free	Free
8529 10 90	--- Other	5	5
8529 90	- Other:		
8529 90 10	--- Parts of: transmission apparatus other than apparatus for radio-broadcasting or television transmission apparatus; digital still image video cameras; portable receivers for calling, alerting or paging; and paging alert devices	Free	Free
8529 90 90	--- Other	1	1
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 No. 8608):		
8530 10 00	- Equipment for railways or tramways:	3	3
8530 80 00	- Other equipment	3	3
8530 90 00	- Parts	3	3
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 8512 or 8530:		
8531 10 00	- Burglar or fire alarms and similar apparatus	3	3
8531 20 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	Free	Free
8531 80	- Other apparatus:		
8531 80 10	--- Flat panel displays (including Electro Luminescence, Plasma and other technologies) for products falling within the Information Technology Agreement (ITA); paging alert devices	Free	Free
8531 80 90	--- Other	3	3
8531 90	- Parts:		
8531 90 10	--- Parts including printed circuit assemblies of the apparatus of subheading Nos. 8531 20 00 and 8531 80 10	Free	Free
8531 90 90	--- Other	3	3
8532	Electrical capacitors, fixed, variable or adjustable (pre-set):		
8532 10 00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	Free	Free
	- Other fixed capacitors:		
8532 21 00	-- Tantalum	Free	Free
8532 22 00	-- Aluminium electrolytic	Free	Free
8532 23 00	-- Ceramic dielectric, single layer	Free	Free
8532 24 00	-- Ceramic dielectric, multilayer	Free	Free
8532 25 00	-- Dielectric of paper or plastics	Free	Free
8532 29 00	-- Other	Free	Free
8532 30 00	- Variable or adjustable (pre-set) capacitors	Free	Free
8532 90 00	- Parts:	Free	Free
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:		
8533 10 00	- Fixed carbon resistors, composition or film types	Free	Free
	- Other fixed resistors:		
8533 21 00	-- For a power handling capacity not exceeding 20 W	Free	Free
8533 29 00	-- Other	Free	Free
	- Wirewound variable resistors, including rheostats and potentiometers:		
8533 31 00	-- For a power handling capacity not exceeding 20 W	Free	Free
8533 39 00	-- Other	Free	Free
8533 40 00	- Other variable resistors, including rheostats and potentiometers	Free	Free
8533 90 00	- Parts	Free	Free
8534 00 00	Printed circuits	Free	Free

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8535	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	1	1
	- Automatic circuit breakers:		
8535 21 00	-- For a voltage of less than 72.5 kV	5	5
8535 29 00	-- Other	5	5
8535 30 00	- Isolating switches and make-and-break switches	1	1
8535 40 00	- Lightning arresters, voltage limiters and surge suppressors	1	1
8535 90	- Other:		
8535 90 10	--- Bushing assembly and tap changer assembly for electric distribution and power transformers	1	1
8535 90 90	--- Other	3	3
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	- Fuses:		
8536 10 10	--- Thermal fuses; glass type fuses	1	1
8536 10 20	--- Thermal fuses for electric smoothing irons or rice cookers	3	3
8536 10 90	--- Other	5	5
8536 20	- Automatic circuit breakers:		
8536 20 10	--- For electro-thermic domestic appliances of heading No. 8516	1	1
8536 20 90	--- Other	5	5
8536 30 00	- Other apparatus for protecting electrical circuits	5	5
	- Relays:		
8536 41 00	-- For a voltage not exceeding 60 V	1	1
8536 49 00	-- Other	1	1
8536 50	- Other switches:		
8536 50 10	--- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air conditioning machines; miniature switches for rice cookers or oven toasters	1	1
8536 50 90	--- Other	5	5
	- Lamp-holders, plugs and sockets:		
8536 61 00	-- Lamp-holders	5	5
8536 69	-- Other:		
8536 69 10	--- Telephone plugs	Free	Free
8536 69 20	--- Audio/video sockets and cathode ray tube (CRT) sockets for television or radio receivers	3	3
8536 69 90	--- Other	5	5
8536 90	- Other apparatus:		
8536 90 10	--- Connection and contact elements for wires and cables; wafer probers	Free	Free
8536 90 90	--- Other	1	1
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 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 No. 8517:		
8537 10 00	- For a voltage not exceeding 1 000 V ⁽⁴⁾	5	5
8537 20 00	- For a voltage exceeding 1 000 V	5	5
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537:		
8538 10 00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537, not equipped with their apparatus	5	5
8538 90	- Other:		
8538 90 10	--- Parts including printed circuit assemblies of the apparatus of subheading Nos. 8536 69 10 and 8536 90 10	Free	Free
8538 90 90	--- Other	1	1
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	3	3
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539 21	-- Tungsten halogen:		
8539 21 10	--- Reflector lamp bulbs, coated with silver, aluminium or any mirror-like reflecting materials; special purpose bulbs for medical equipment (e.g., for microscope, spectrophotometer, galvanometer, etc.)	3	3
8539 21 20	--- Of a kind used for motor vehicles	1	1
8539 21 90	--- Other	10	5
8539 22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
8539 22 10	--- Reflector lamp bulbs, coated with silver, aluminium or any mirror-like reflecting materials; special purpose bulbs for medical equipment (e.g., for microscope, spectrophotometer, galvanometer, etc.)	3	3
8539 22 90	--- Other	10	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8539 29	-- Other:		
8539 29 10	--- Reflector lamp bulbs, coated with silver, aluminium or any mirror-like reflecting materials; special purpose bulbs for medical equipment (e.g., for microscope, spectrophotometer, galvanometer, etc.); flashlight bulbs; miniature indicator bulbs, rated up to 2.25 volts	3	3
8539 29 20	--- Bulbs of a kind used for motor vehicles	1	1
8539 29 90	--- Other	5	5
	- Discharge lamps, other than ultra-violet lamps:		
8539 31	-- Fluorescent, hot cathode:		
8539 31 10	--- Discharge tubes for compact fluorescent lamps	3	3
8539 31 90	--- Other	10	5
8539 32 00	-- Mercury or sodium vapour lamps; metal halide lamps	5	5
8539 39	-- Other:		
8539 39 10	--- Discharge tubes for compact fluorescent lamps	1	1
8539 39 20	--- Other fluorescent, cold cathode	10	5
8539 39 90	--- Other	5	5
	- Ultra-violet or infra-red lamps; arc-lamps:		
8539 41 00	-- Arc-lamps	3	3
8539 49 00	-- Other ⁽⁵⁾	3	3
8539 90	- Parts:		
8539 90 10	--- Aluminium end caps for fluorescent lamps and aluminium screw caps for incandescent lamps	5	5
8539 90 90	--- Other	1	1
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	1	1
8540 12 00	-- Black and white or other monochrome	10	5
8540 20 00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	3	3
8540 40 00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	3	3
8540 50 00	- Data/graphic display tubes, black and white or other monochrome	3	3
8540 60 00	- Other cathode-ray tubes	3	3
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540 71 00	-- Magnetrons	3	3
8540 72 00	-- Klystrons	3	3
8540 79 00	-- Other	3	3
	- Other valves and tubes:		
8540 81 00	-- Receiver or amplifier valves and tubes	3	3
8540 89 00	-- Other	3	3
	- Parts:		
8540 91 00	-- Of cathode-ray tubes	1	1
8540 99 00	-- Other	3	3
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	Free	Free
	- Transistors, other than photosensitive transistors:		
8541 21 00	-- With a dissipation rate of less than 1 W	Free	Free
8541 29 00	-- Other	Free	Free
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices	Free	Free
8541 40 00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes ⁽⁵⁾	Free	Free
8541 50 00	- Other semiconductor devices	Free	Free
8541 60 00	- Mounted piezo-electric crystals	Free	Free
8541 90 00	- Parts	Free	Free
8542	Electronic integrated circuits and microassemblies:		
	- Monolithic digital integrated circuits:		
8542 12 00	-- Cards incorporating electronic integrated circuits ("smart" cards)	Free	Free
8542 13 00	-- Metal oxide semiconductors (MOS technology)	Free	Free
8542 14 00	-- Circuits obtained by bipolar technology	Free	Free
8542 19 00	-- Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	Free	Free
8542 30 00	- Other monolithic integrated circuits	Free	Free
8542 40 00	- Hybrid integrated circuits	Free	Free
8542 50 00	- Electronic microassemblies	Free	Free
8542 90 00	- Parts	Free	Free
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	Free	Free
8543 19 00	-- Other	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8543 20 00	- Signal generators	3	3
8543 30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:		
8543 30 10	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays	Free	Free
8543 30 90	--- Other	3	3
8543 40 00	- Electric fence energizers	3	3
	- Other machines and apparatus:		
8543 81 00	-- Proximity cards and tags	Free	Free
8543 89	-- Other:		
8543 89 10	--- Integrated receivers/decoders (IRD) for direct broadcast multi-media systems	5	5
8543 89 20	--- Electrical machines with translation or dictionary functions; flat panel displays (including LCD, Electro-Luminescence, Plasma and other technologies falling within the Information Technology Agreement (ITA)); projection type flat panel display units used with automatic data processing machines which can display digital information generated by the central processing unit	Free	Free
8543 89 90	--- Other:	3	3
8543 90	- Parts:		
8543 90 10	--- Parts including sub-assemblies for direct broadcast multi-media systems	3	3
8543 90 20	--- Parts including printed circuit assemblies of apparatus of subheading Nos. 8543 11 00, 8543 30 10, 8543 81 00 and 8543 89 20	Free	Free
8543 90 90	--- Other	3	3
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	5	5
8544 19 00	-- Other	5	5
8544 20 00	- Co-axial cable and other co-axial electric conductors	5	5
8544 30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:		
8544 30 10	--- Electrical wiring harness for motor vehicles	10	5
8544 30 90	--- Other	5	5
	- Other electric conductors, for a voltage not exceeding 80 V:		
8544 41	-- Fitted with connectors:		
8544 41 10	--- Telephone cables; battery cables	10	5
8544 41 90	--- Other	5	5
8544 49	-- Other:		
8544 49 10	--- Shielded wire of a kind used in the manufacture of automotive wiring harness	1	1
8544 49 90	--- Other	5	5
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
8544 51 00	-- Fitted with connectors	10	5
8544 59 00	-- Other	10	5
8544 60 00	- Other electric conductors, for a voltage exceeding 1 000 V	10	5
8544 70 00	- Optical fibre cables	Free	Free
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	1	1
8545 19	-- Other:		
8545 19 10	--- Carbon electrodes for primary cells and primary batteries	1	1
8545 19 90	--- Other	3	3
8545 20 00	- Brushes	1	1
8545 90 00	- Other	3	3
8546	Electrical insulators of any material:		
8546 10 00	- Of glass	3	3
8546 20 00	- Of ceramics	5	5
8546 90 00	- Other	1	1
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 No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:		
8547 10 00	- Insulating fittings of ceramics	5	5
8547 20 00	- Insulating fittings of plastics	5	5
8547 90 00	- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
8548 10 10	--- Lead-acid scrap storage batteries, drained or undrained	3	3
8548 10 90	--- Other	7	5
8548 90 00	- Other		
⁽¹⁾ Annex "C" of Executive Order No. 133 (See Annex 1). ⁽²⁾ Annex "C" of Executive Order No. 209 (See Annex 3). ⁽³⁾ Annex "B" of Executive Order No. 209 (See Annex 3). ⁽⁴⁾ Annex "B" of Joint DOF-BOC Order No. 1-99 (See Annex 2). ⁽⁵⁾ Annex "B" of Executive Order No. 133 (See Annex 1).			

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading No. 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading No. 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 No. 8484) or other articles of vulcanized rubber other than hard rubber (heading No. 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 No. 8306;
 - e) machines or apparatus of headings Nos. 8401 to 8479, or parts thereof; articles of heading No. 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading No. 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 No. 9405; or
 - l) brushes of a kind used as parts of vehicles (heading No. 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 No. 4406 or 6810);
 - b) railway or tramway track construction material of iron or steel of heading No. 7302; or
 - c) electrical signalling, safety or traffic control equipment of heading No. 8530.
2. Heading No. 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 and bogies and bissel-bogies;
 - c) axle boxes; brake gear;
 - d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - e) coachwork.
3. Subject to the provisions of Note 1 above, heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:		
8601 10 00	- Powered from an external source of electricity	3	3
8601 20 00	- Powered by electric accumulators	3	3
8602	Other rail locomotives; locomotive tenders:		
8602 10 00	- Diesel-electric locomotives	3	3
8602 90 00	- Other	3	3
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604:		
8603 10 00	- Powered from an external source of electricity	3	3
8603 90 00	- Other	3	3
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)	3	3
8605 00 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 No. 8604)	3	3
8606	Railway or tramway goods vans and wagons, not self-propelled:		
8606 10 00	- Tank wagons and the like	3	3
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606 10 00	3	3
8606 30 00	- Self-discharging vans and wagons, other than those of subheading No. 8606 10 00 or 8606 20 00	3	3
	- Other:		
8606 91 00	-- Covered and closed	3	3
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	3	3
8606 99 00	-- Other	3	3
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	3	3
8607 12 00	-- Other bogies and bissel-bogies	3	3
8607 19 00	-- Other, including parts	3	3
	- Brakes and parts thereof:		
8607 21 00	-- Air brakes and parts thereof	3	3
8607 29 00	-- Other	3	3
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	3	3
	- Other:		
8607 91 00	-- Of locomotives	3	3
8607 99 00	-- Other	3	3
8608 00 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	3	3
8609 00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	5	5

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

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
Machines and working tools designed for fitting to tractors of heading No. 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 Nos. 8702 to 8704, and not in heading No. 8706.
4. Heading No. 8712 includes all children's bicycles. Other children's cycles fall in heading No. 9501.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8701	Tractors (other than tractors of heading No. 8709):		
8701 10	- Pedestrian controlled tractors:		
8701 10 10	--- Components, parts and/or accessories ⁽¹⁾	3	3
8701 10 90	--- Other ⁽¹⁾	5	5
8701 20 00	- Road tractors for semi-trailers ⁽²⁾	3	3
8701 30 00	- Track-laying tractors ⁽²⁾	3	3
8701 90 00	- Other ⁽²⁾	3	3
8702	Motor vehicles for the transport of ten or more persons, including the driver:		
8702 10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702 10 10	--- Completely-knocked-down (CKD) buses with g.v.w. of 6 tonnes to 18 tonnes	3	3
8702 10 20	--- Buses with g.v.w. of 6 tonnes to 18 tonnes	15	5
8702 10 90	--- Other	20	5
8702 90	- Other:		
8702 90 10	--- Components, parts and/or accessories imported from one or more countries for assembly of vehicles by participants in the commercial vehicle development program	3	3
8702 90 90	--- Other	20	5
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 8702), including station wagons and racing cars:		
8703 10 00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30	5
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703 21 00	-- Of a cylinder capacity not exceeding 1 000 cm ³	30	5
8703 22 00	-- Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³	30	5
8703 23 00	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³	30	5
8703 24 00	-- Of a cylinder capacity exceeding 3 000 cm ³	30	5
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703 31 00	-- Of a cylinder capacity not exceeding 1 500 cm ³	30	5
8703 32 00	-- Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³	30	5
8703 33 00	-- Of a cylinder capacity exceeding 2 500 cm ³	30	5
8703 90	- Other:		
8703 90 10	--- Components, parts and/or accessories imported from one or more countries for assembly of motor vehicles by participants in the motor vehicle development programme	10	5
8703 90 90	--- Other	30	5
8704	Motor vehicles for the transport of goods:		
8704 10 00	- Dumpers designed for off-highway use ⁽²⁾	3	3
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704 21	-- g.v.w. not exceeding 5 tonnes:		
8704 21 10	--- Refrigerated vans ⁽¹⁾	3	3
8704 21 90	--- Other	30	5
8704 22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
	--- Up to 6 tonnes:		
8704 22 11	---- Refrigerated vans ⁽¹⁾	3	3
8704 22 19	---- Other	30	5
	--- Other:		
8704 22 91	---- Refrigerated vans ⁽¹⁾	3	3
8704 22 99	---- Other	20	5
8704 23	-- g.v.w. exceeding 20 tonnes:		
8704 23 10	--- Refrigerated vans ⁽¹⁾	3	3
8704 23 90	--- Other	20	5
	- Other, with spark-ignition internal combustion piston engine:		
8704 31	-- g.v.w. not exceeding 5 tonnes:		
8704 31 10	--- Refrigerated vans ⁽¹⁾	3	3
8704 31 90	--- Other	30	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8704 32	-- g.v.w. exceeding 5 tonnes: --- Up to 6 tonnes:		
8704 32 11	---- Refrigerated vans ⁽¹⁾	3	3
8704 32 19	---- Other	30	5
	--- Other:		
8704 32 91	---- Refrigerated vans ⁽¹⁾	3	3
8704 32 99	---- Other	20	5
8704 90	- Other:		
8704 90 10	--- Components, parts and/or accessories imported from one or more countries for assembly of trucks by participants in the motor vehicle development programme	3	3
8704 90 90	--- Other	30	5
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	3	3
8705 20 00	- Mobile drilling derricks	3	3
8705 30 00	- Fire fighting vehicles	1	1
8705 40 00	- Concrete-mixer lorries	3	3
8705 90 00	- Other	3	3
8706 00 00	Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705	10	5
8707	Bodies (including cabs), for the motor vehicles of headings Nos. 8701 to 8705:		
8707 10 00	- For the vehicles of heading No. 8703	10	5
8707 90 00	- Other	10	5
8708	Parts and accessories of the motor vehicles of headings Nos. 8701 to 8705:		
8708 10 00	- Bumpers and parts thereof	10	5
	- Other parts and accessories of bodies (including cabs):		
8708 21	-- Safety seat belts:		
8708 21 10	--- Parts	3	3
8708 21 90	--- Other	10	5
8708 29	-- Other:		
8708 29 10	--- Components and parts of door trim assembly	3	3
8708 29 90	--- Other	10	5
	- Brakes and servo-brakes and parts thereof:		
8708 31 00	-- Mounted brake linings	10	5
8708 39 00	-- Other	10	5
8708 40	- Gear boxes:		
8708 40 10	--- Unassembled	3	3
8708 40 90	--- Other	10	5
8708 50	- Drive-axles with differential, whether or not provided with other transmission components:		
8708 50 10	--- Unassembled	3	3
8708 50 90	--- Other	10	5
8708 60	- Non-driving axles and parts thereof:		
8708 60 10	--- Unassembled	3	3
8708 60 90	--- Other	10	5
8708 70	- Road wheels and parts and accessories thereof:		
8708 70 10	--- Wheel centre discs; centre caps whether or not incorporating logos	3	3
8708 70 90	--- Other	10	5
8708 80	- Suspension shock-absorbers:		
8708 80 10	--- Components and parts of shock absorbers	1	1
8708 80 90	--- Other	10	5
	- Other parts and accessories:		
8708 91	-- Radiators:		
8708 91 10	--- Parts and components	3	3
8708 91 20	--- Aluminium radiator core, single row	3	3
8708 91 90	--- Other	10	5
8708 92 00	-- Silencers and exhaust pipes	10	5
8708 93 00	-- Clutches and parts thereof	10	5
8708 94 00	-- Steering wheels, steering columns and steering boxes	10	5
8708 99	-- Other:		
8708 99 10	--- Unassembled fuel tanks; engine brackets	1	1
8708 99 90	--- Other	10	5
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	3	3
8709 19 00	-- Other	3	3
8709 90 00	- Parts	3	3
8710 00 00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5
8711 20 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	30	5
8711 30 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	30	5
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	30	5
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	30	5
8711 90	- Other:		
8711 90 10	- - - Components, parts and/or accessories imported from one or more countries for assembly of motorcycles by participants in the motorcycle development programme	3	3
8711 90 90	- - - Other	30	5
8712 00 00	Bicycles and other cycles (including delivery tricycles), not motorized	10	5
8713	Invalid carriages, whether or not motorized or otherwise mechanically propelled:		
8713 10 00	- Not mechanically propelled	5	5
8713 90 00	- Other	3	3
8714	Parts and accessories of vehicles of headings Nos. 8711 to 8713:		
	- Of motorcycles (including mopeds):		
8714 11 00	- - Saddles	10	5
8714 19 00	- - Other	10	5
8714 20 00	- Of invalid carriages	3	3
	- Other:		
8714 91 00	- - Frames and forks, and parts thereof	10	5
8714 92 00	- - Wheel rims and spokes	10	5
8714 93 00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	3	3
8714 94 00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	3	3
8714 95 00	- - Saddles	3	3
8714 96 00	- - Pedals and crank-gear, and parts thereof	3	3
8714 99 00	- - Other	5	5
8715 00 00	Baby carriages and parts thereof	5	5
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	3	3
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes ⁽¹⁾	3	3
	- Other trailers and semi-trailers for the transport of goods:		
8716 31 00	- - Tanker trailers and tanker semi-trailers	3	3
8716 39 00	- - Other	3	3
8716 40 00	- Other trailers and semi-trailers	5	5
8716 80 00	- Other vehicles	5	5
8716 90 00	- Parts	5	5

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

SUBHEADING NOTE

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

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:		
8801 10 00	- Gliders and hang gliders	3	3
8801 90 00	- Other	3	3
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:		
	- Helicopters:		
8802 11 00	- - Of an unladen weight not exceeding 2 000 kg	1	1
8802 12 00	- - Of an unladen weight exceeding 2 000 kg	1	1
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	1	1
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	1	1
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	3	3
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	3	3
8803	Parts of goods of heading No. 8801 or 8802:		
8803 10 00	- Propellers and rotors and parts thereof	3	3
8803 20 00	- Under-carriages and parts thereof	3	3
8803 30 00	- Other parts of aeroplanes or helicopters	3	3
8803 90 00	- Other	3	3
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	3	3
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:		
8805 10 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	3	3
8805 20 00	- Ground flying trainers and parts thereof	3	3

CHAPTER 89
SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 8906 if it does not have the essential character of a vessel of a particular kind.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:		
8901 10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901 10 10	- - - Over 500 GT	1	1
8901 10 90	- - - Other	5	5
8901 20 00	- Tankers	3	3
8901 30 00	- Refrigerated vessels, other than those of subheading No. 8901 20 00 ⁽¹⁾	3	3
8901 90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901 90 10	- - - Over 500 GT ⁽¹⁾	3	3
8901 90 90	- - - Other	5	5
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products:		
8902 00 10	- - - Fishing vessels 40 GT and above ^(1,2)	3	3
8902 00 90	- - - Other ⁽³⁾	5	5
8903	Yachts and other vessels for pleasure or sport; rowing boats and canoes:		
8903 10 00	- Inflatable	5	5
	- Other:		
8903 91 00	- - Sailboats, with or without auxiliary motor	5	5
8903 92 00	- - Motorboats, other than outboard motorboats	5	5
8903 99 00	- - Other	5	5
8904 00 00	Tugs and pusher craft	3	3
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	3	3
8905 20 00	- Floating or submersible drilling or production platforms	3	3
8905 90 00	- Other ^(3,4)	3	3
8906 00 00	Other vessels, including warships and lifeboats other than rowing boats ⁽⁴⁾	3	3
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):		
8907 10 00	- Inflatable rafts	3	3
8907 90 00	- Other	3	3
8908 00 00	Vessels and other floating structures for breaking up	3	3

⁽¹⁾ Annex "B" of Executive Order No. 133 (See Annex 1).
⁽²⁾ Annex "B" of Executive Order No. 209 (See Annex 3).
⁽³⁾ Annex "C" of Executive Order No. 209 (See Annex 3).
⁽⁴⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

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 No. 4016), of leather or of composition leather (heading No. 4204) or of textile material (heading No. 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 No. 6903; ceramic wares for laboratory, chemical or other technical uses, of heading No. 6909;
 - d) glass mirrors, not optically worked, of heading No. 7009, or mirrors of base metal or of precious metal, not being optical elements (heading No. 8306 or Chapter 71);
 - e) goods of heading No. 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 No. 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 8423); lifting or handling machinery (headings Nos. 8425 to 8428); paper or paperboard cutting machines of all kinds (heading No. 8441); fittings for adjusting work or tools on machine-tools, of heading No. 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 No. 8470); valves or other appliances of heading No. 8481;
 - h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 8512); portable electric lamps of heading No. 8513; cinematographic sound recording, reproducing, or re-recording apparatus (heading No. 8519 or 8520); sound-heads (heading No. 8522); still image video cameras and other video camera recorders (heading No. 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 8526); sealed beam lamp units of heading No. 8539; optical fibre cables of heading No. 8544;
 - ij) searchlights or spotlights of heading No. 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 No. 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 No. 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 of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 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 No. 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading No. 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 No. 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 9013 and in heading No. 9031 are to be classified in heading No. 9031.
6. Heading No. 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;
 - 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
9001 20 00	- Sheets and plates of polarizing material	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9001 30 00	- Contact lenses	3	3
9001 40 00	- Spectacle lenses of glass	3	3
9001 50 00	- Spectacle lenses of other materials	3	3
9001 90 00	- Other	3	3
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	1	1
9002 19 00	- - Other	3	3
9002 20 00	- Filters	3	3
9002 90 00	- Other	3	3
9003	Frames and mountings for spectacles, goggles or the like, or parts thereof:		
	- Frames and mountings:		
9003 11 00	- - Of plastics	5	5
9003 19 00	- - Of other materials	5	5
9003 90 00	- Parts	5	5
9004	Spectacles, goggles and the like, corrective, protective or other:		
9004 10 00	- Sunglasses	5	5
9004 90 00	- Other	5	5
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:		
9005 10 00	- Binoculars	5	5
9005 80 00	- Other instruments	3	3
9005 90 00	- Parts and accessories (including mountings)	3	3
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 8539:		
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	3	3
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	3	3
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	3	3
9006 40 00	- Instant print cameras	3	3
	- 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	5	5
9006 52 00	- - Other, for roll film of a width less than 35 mm	5	5
9006 53 00	- - Other, for roll film of a width of 35 mm	5	5
9006 59 00	- - Other	5	5
	- Photographic flashlight apparatus and flashbulbs:		
9006 61 00	- - Discharge lamp ("electronic") flashlight apparatus	3	3
9006 62 00	- - Flashbulbs, flashcubes and the like	3	3
9006 69 00	- - Other	3	3
	- Parts and accessories:		
9006 91 00	- - For cameras	3	3
9006 99 00	- - Other	3	3
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	3	3
9007 19 00	- - Other	3	3
9007 20 00	- Projectors	3	3
	- Parts and accessories:		
9007 91 00	- - For cameras	3	3
9007 92 00	- - For projectors	3	3
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:		
9008 10 00	- Slide projectors	3	3
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	3	3
9008 30 00	- Other image projectors	3	3
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers	3	3
9008 90 00	- Parts and accessories	1	1
9009	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:		
	- Electrostatic photo-copying apparatus:		
9009 11 00	- - Operating by reproducing the original image directly onto the copy (direct process)	Free	Free
9009 12 00	- - Operating by reproducing the original image via an intermediate onto the copy (indirect process)	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9009 21 00	- Other photo-copying apparatus:		
	- - Incorporating an optical system	Free	Free
9009 22 00	- - Of the contact type	1	1
9009 30 00	- Thermo-copying apparatus	3	3
9009 90 00	- Parts and accessories	Free	Free
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	3	3
	- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:		
9010 41 00	- - Direct write-on-wafer apparatus	Free	Free
9010 42 00	- - Step and repeat aligners	Free	Free
9010 49 00	- - Other	Free	Free
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	3	3
9010 60 00	- Projection screens	3	3
9010 90	- Parts and accessories:		
9010 90 10	- - - Parts and accessories of the apparatus of subheading Nos. 9010 41 00, 9010 42 00 and 9010 49 00	Free	Free
9010 90 90	- - - Other	3	3
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:		
9011 10	- Stereoscopic microscopes:		
9011 10 10	- - - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	Free
9011 10 90	- - - Other	3	3
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection:		
9011 20 10	- - - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	Free
9011 20 90	- - - Other:	1	1
9011 80 00	- Other microscopes	1	1
9011 90	- Parts and accessories:		
9011 90 10	- - - Parts and accessories of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	Free
9011 90 90	- - - Other	1	1
9012	Microscopes other than optical microscopes; diffraction apparatus:		
9012 10	- Microscopes other than optical microscopes and diffraction apparatus:		
9012 10 10	- - - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	Free
9012 10 90	- - - Other	3	3
9012 90	- Parts and accessories:		
9012 90 10	- - - Parts and accessories of electron beam microscopes fitted with equipment specifically designed for handling and transport of semiconductor wafers or reticles	Free	Free
9012 90 90	- - - Other	3	3
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	3	3
9013 20 00	- Lasers, other than laser diodes	3	3
9013 80 00	- Other devices, appliances and instruments	3	3
9013 90 00	- Parts and accessories	3	3
9014	Direction finding compasses; other navigational instruments and appliances:		
9014 10 00	- Direction finding compasses ⁽¹⁾	3	3
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	3	3
9014 80 00	- Other instruments and appliances ⁽¹⁾	3	3
9014 90 00	- Parts and accessories	3	3
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:		
9015 10 00	- Rangefinders	3	3
9015 20 00	- Theodolites and tacheometers	3	3
9015 30 00	- Levels	3	3
9015 40 00	- Photogrammetrical surveying instruments and appliances	3	3
9015 80 00	- Other instruments and appliances	3	3
9015 90 00	- Parts and accessories	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9016 00 00	Balances of a sensitivity of 5 cg or better, with or without weights ⁽²⁾	1	1
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	3	3
9017 20	- Other drawing, marking-out or mathematical calculating instruments:		
9017 20 10	--- Rulers	5	5
9017 20 20	--- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	Free	Free
9017 20 90	--- Other	3	3
9017 30 00	- Micrometers, callipers and gauges	1	1
9017 80 00	- Other instruments	3	3
9017 90	- Parts and accessories:		
9017 90 10	--- Parts and accessories including printed circuit assemblies for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	Free	Free
9017 90 90	--- Other	1	1
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	3	3
9018 12 00	-- Ultrasonic scanning apparatus	3	3
9018 13 00	-- Magnetic resonance imaging apparatus	3	3
9018 14 00	-- Scintigraphic apparatus	3	3
9018 19 00	-- Other	3	3
9018 20 00	- Ultra-violet or infra-red ray apparatus	3	3
	- Syringes, needles, catheters, cannulae and the like:		
9018 31 00	-- Syringes, with or without needles ⁽³⁾	3	3
9018 32 00	-- Tubular metal needles and needles for sutures ⁽³⁾	3	3
9018 39 00	-- Other	3	3
	- 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	3	3
9018 49 00	-- Other	3	3
9018 50 00	- Other ophthalmic instruments and appliances	3	3
9018 90 00	- Other instruments and appliances ⁽³⁾	3	3
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	3	3
9019 20 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	3	3
9020 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	3	3
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	3	3
9021 19 00	-- Other	3	3
	- Artificial teeth and dental fittings:		
9021 21 00	-- Artificial teeth	3	3
9021 29 00	-- Other	3	3
9021 30 00	- Other artificial parts of the body	3	3
9021 40 00	- Hearing aids, excluding parts and accessories	3	3
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	3	3
9021 90 00	- Other	3	3
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	3	3
9022 13 00	-- Other, for dental uses	3	3
9022 14 00	-- Other, for medical, surgical or veterinary uses	3	3
9022 19 00	-- For other uses	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9022 21 00	- 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: - - For medical, surgical, dental or veterinary uses	3	3
9022 29 00	- - For other uses	3	3
9022 30 00	- X-ray tubes	3	3
9022 90 00	- Other, including parts and accessories	3	3
9023 00 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	3	3
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	1	1
9024 80 00	- Other machines and appliances	1	1
9024 90 00	- Parts and accessories	1	1
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	3	3
9025 19 00	- - Other	3	3
9025 80	- Other instruments:		
9025 80 10	- - - Temperature gauges for motor vehicles	10	5
9025 80 90	- - - Other	1	1
9025 90 00	- Parts and accessories	1	1
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 No. 9014, 9015, 9028 or 9032:		
9026 10	- For measuring or checking the flow or level of liquids:		
9026 10 10	- - - Level gauges for motor vehicles	10	5
9026 10 90	- - - Other	1	1
9026 20	- For measuring or checking pressure:		
9026 20 10	- - - Pressure gauges for motor vehicles	10	5
9026 20 90	- - - Other	1	1
9026 80 00	- Other instruments or apparatus:	Free	Free
9026 90 00	- Parts and accessories	Free	Free
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	3	3
9027 20 00	- Chromatographs and electrophoresis instruments	Free	Free
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	Free
9027 40 00	- Exposure meters	3	3
9027 50 00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	Free
9027 80 00	- Other instruments and apparatus	Free	Free
9027 90	- Microtomes; parts and accessories:		
9027 90 10	- - - Parts and accessories including printed circuit assemblies of products of heading 9027, other than for gas or smoke analysis apparatus and microtomes	Free	Free
9027 90 90	- - - Other	1	1
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
9028 10 00	- Gas meters	3	3
9028 20 00	- Liquid meters	3	3
9028 30	- Electricity meters:		
9028 30 10	- - - Kilowatt-hour meters	5	5
9028 30 90	- - - Other	3	3
9028 90 00	- Parts and accessories	3	3
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 9014 or 9015; stroboscopes:		
9029 10 00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	1	1
9029 20	- Speed indicators and tachometers; stroboscopes:		
9029 20 10	- - - Speedometers for motor vehicles	10	5
9029 20 90	- - - Other	1	1
9029 90 00	- Parts and accessories	1	1

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 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	3	3
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	1	1
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030 31 00	-- Multimeters	1	1
9030 39	-- Other:		
9030 39 10	--- Ammeters and voltmeters for motor vehicles	10	5
9030 39 90	--- Other	1	1
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	Free
	- Other instruments and apparatus:		
9030 82 00	-- For measuring or checking semiconductor wafers or devices	Free	Free
9030 83 00	-- Other, with a recording device	1	1
9030 89 00	-- Other	1	1
9030 90	- Parts and accessories:		
9030 90 10	--- Parts and accessories including printed circuit assemblies of instruments and apparatus of subheading Nos. 9030 40 00 and 9030 82 00	Free	Free
9030 90 90	--- Other	1	1
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	3	3
9031 20 00	- Test benches	3	3
9031 30 00	- Profile projectors	1	1
	- 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	Free	Free
9031 49	-- Other:		
9031 49 10	--- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	Free	Free
9031 49 90	--- Other	1	1
9031 80 00	- Other instruments, appliances and machines	3	3
9031 90	- Parts and accessories:		
9031 90 10	--- Parts and accessories including printed circuit assemblies of optical instruments and appliances of subheading Nos. 9031 41 00 and 9031 49 10	Free	Free
9031 90 90	--- Other	1	1
9032	Automatic regulating or controlling instruments and apparatus:		
9032 10 00	- Thermostats	1	1
9032 20 00	- Manostats	3	3
	- Other instruments and apparatus:		
9032 81 00	-- Hydraulic or pneumatic	1	1
9032 89 00	-- Other	1	1
9032 90 00	- Parts and accessories	1	1
9033 00 00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	3	3

⁽¹⁾ Annex "B" of Executive Order N°. 209 (See Annex 3).

⁽²⁾ Annex "B" of Joint DOF-BOC Order N°. 1-99 (See Annex 2).

⁽³⁾ Annex "C" of Executive Order N°. 133 (See Annex 1).

CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) clock or watch glasses or weights (classified according to their constituent material);
 - b) watch chains (heading No. 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 No. 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 9114);
 - d) bearing balls (heading No. 7326 or 8482, as the case may be);
 - e) articles of heading No. 8412 constructed to work without an escapement;
 - f) ball bearings (heading No. 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 No. 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 Nos. 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading No. 9102.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hair-spring, 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
9101 12 00	-- With opto-electronic display only	5	5
9101 19 00	-- Other	5	5
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101 21 00	-- With automatic winding	5	5
9101 29 00	-- Other	5	5
	- Other:		
9101 91 00	-- Electrically operated	5	5
9101 99 00	-- Other	5	5
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 9101:		
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102 11 00	-- With mechanical display only	5	5
9102 12 00	-- With opto-electronic display only	5	5
9102 19 00	-- Other	5	5
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102 21 00	-- With automatic winding	5	5
9102 29 00	-- Other	5	5
	- Other:		
9102 91 00	-- Electrically operated	5	5
9102 99 00	-- Other	5	5
9103	Clocks with watch movements, excluding clocks of heading No. 9104:		
9103 10 00	- Electrically operated	5	5
9103 90 00	- Other	5	5
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3	3
9105	Other clocks:		
	- Alarm clocks:		
9105 11 00	-- Electrically operated	5	5
9105 19 00	-- Other	5	5
	- Wall clocks:		
9105 21 00	-- Electrically operated	5	5
9105 29 00	-- Other	5	5
	- Other:		
9105 91 00	-- Electrically operated	5	5
9105 99 00	-- Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
9106 20 00	- Parking meters	3	3
9106 90 00	- Other	3	3
9107 00 00	Time switches with clock or watch movement or with synchronous motor	1	1
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	3	3
9108 12 00	-- With opto-electronic display only	3	3
9108 19 00	-- Other	3	3
9108 20 00	- With automatic winding	3	3
	- Other:		
9108 91 00	-- Measuring 33.8 mm or less	3	3
9108 99 00	-- Other	3	3
9109	Clock movements, complete and assembled:		
	- Electrically operated:		
9109 11 00	-- Of alarm clocks	3	3
9109 19 00	-- Other	3	3
9109 90 00	- Other	3	3
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)	3	3
9110 12 00	-- Incomplete movements, assembled	3	3
9110 19 00	-- Rough movements	3	3
9110 90 00	- Other	3	3
9111	Watch cases and parts thereof:		
9111 10 00	- Cases of precious metal or of metal clad with precious metal	3	3
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	3	3
9111 80 00	- Other cases	3	3
9111 90 00	- Parts	3	3
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:		
9112 10 00	- Cases of metal	3	3
9112 80 00	- Other cases	3	3
9112 90 00	- Parts	3	3
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
9113 10 00	- Of precious metal or of metal clad with precious metal	3	3
9113 20 00	- Of base metal, whether or not gold- or silver-plated	3	3
9113 90 00	- Other	3	3
9114	Other clock or watch parts:		
9114 10 00	- Springs, including hair-springs	3	3
9114 20 00	- Jewels	3	3
9114 30 00	- Dials	3	3
9114 40 00	- Plates and bridges	3	3
9114 90 00	- Other	3	3

CHAPTER 92
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - c) toy instruments or apparatus (heading No. 9503);
 - d) brushes for cleaning musical instruments (heading No. 9603); or
 - e) collectors' pieces or antiques (heading No. 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 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 No. 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:		
9201 10 00	- Upright pianos	5	5
9201 20 00	- Grand pianos	3	3
9201 90 00	- Other	3	3
9202	Other string musical instruments (for example, guitars, violins, harps):		
9202 10 00	- Played with a bow	3	3
9202 90 00	- Other	5	5
9203 00 00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	5	5
9204	Accordions and similar instruments; mouth organs:		
9204 10 00	- Accordions and similar instruments	3	3
9204 20 00	- Mouth organs	3	3
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):		
9205 10 00	- Brass-wind instruments	3	3
9205 90 00	- Other	3	3
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	5	5
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	5	5
9207 90 00	- Other	5	5
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	5	5
9208 90 00	- Other	3	3
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	3	3
9209 20 00	- Mechanisms for musical boxes	3	3
9209 30 00	- Musical instrument strings	3	3
	- Other:		
9209 91	-- Parts and accessories for pianos:		
9209 91 10	--- Strung back (with or without iron frames or metal plates), keyboards and metal frames for upright pianos	5	5
9209 91 90	--- Other	3	3
9209 92 00	-- Parts and accessories for the musical instruments of heading No. 9202	3	3
9209 93 00	-- Parts and accessories for the musical instruments of heading No. 9203	3	3
9209 94 00	-- Parts and accessories for the musical instruments of heading No. 9207	3	3
9209 99 00	-- Other	3	3

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - c) armoured fighting vehicles (heading No. 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 No. 9705 or 9706).
2. In heading No. 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 8526.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9301 00 00	Military weapons, other than revolvers, pistols and the arms of heading No. 9307	5	5
9302 00 00	Revolvers and pistols, other than those of heading No. 9303 or 9304	7	5
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	5	5
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	7	5
9303 30 00	- Other sporting, hunting or target-shooting rifles	7	5
9303 90 00	- Other	7	5
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307	7	5
9305	Parts and accessories of articles of headings Nos. 9301 to 9304:		
9305 10 00	- Of revolvers or pistols	7	5
	- Of shotguns or rifles of heading No. 9303:		
9305 21 00	- - Shotgun barrels	7	5
9305 29 00	- - Other	7	5
9305 90 00	- Other	7	5
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:		
9306 10 00	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	3	3
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306 21 00	- - Cartridges	7	5
9306 29 00	- - Other	7	5
9306 30 00	- Other cartridges and parts thereof	7	5
9306 90 00	- Other	7	5
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	5	5

**SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES**

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

NOTES

1. This Chapter does not cover:
 - a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading No. 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 No. 8303;
 - e) furniture specially designed as parts of refrigerating or freezing equipment of heading No. 8418; furniture specially designed for sewing machines (heading No. 8452);
 - f) lamps or lighting fittings of Chapter 85;
 - g) furniture specially designed as parts of apparatus of heading No. 8518 (heading No. 8518), of headings Nos. 8519 to 8521 (heading No. 8522) or of headings Nos. 8525 to 8528 (heading No. 8529);
 - h) articles of heading No. 8714;
 - ij) dentists' chairs incorporating dental appliances of heading No. 9018 or dentists' spittoons (heading No. 9018);
 - k) articles of Chapter 91 (for example, clocks and clock cases); or
 - l) toy furniture or toy lamps or lighting fittings (heading No. 9503), billiard tables or other furniture specially constructed for games (heading No. 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 9505).
2. The articles (other than parts) referred to in headings Nos. 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 Nos. 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 No. 9404, presented separately, are not to be classified in heading No. 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9401	Seats (other than those of heading No. 9402), whether or not convertible into beds, and parts thereof:		
9401 10 00	- Seats of a kind used for aircraft	3	3
9401 20 00	- Seats of a kind used for motor vehicles	10	5
9401 30 00	- Swivel seats with variable height adjustment	10	5
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	10	5
9401 50 00	- Seats of cane, osier, bamboo or similar materials	10	5
	- Other seats, with wooden frames:		
9401 61 00	- - Upholstered	10	5
9401 69 00	- - Other	10	5
	- Other seats, with metal frames:		
9401 71 00	- - Upholstered	10	5
9401 79 00	- - Other	10	5
9401 80 00	- Other seats	10	5
9401 90 00	- Parts	10	5
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:		
9402 10	- Dentists', barbers' or similar chairs and parts thereof:		
9402 10 10	- - - Barbers' and hairdressers' chairs and parts thereof	7	5
9402 10 90	- - - Other	5	5
9402 90 00	- Other	3	3

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9403	Other furniture and parts thereof:		
9403 10 00	- Metal furniture of a kind used in offices	10	5
9403 20 00	- Other metal furniture	10	5
9403 30 00	- Wooden furniture of a kind used in offices	10	5
9403 40 00	- Wooden furniture of a kind used in the kitchen	10	5
9403 50 00	- Wooden furniture of a kind used in the bedroom	10	5
9403 60 00	- Other wooden furniture	10	5
9403 70 00	- Furniture of plastics	10	5
9403 80 00	- Furniture of other materials, including cane, osier, bamboo or similar materials	10	5
9403 90 00	- Parts	5	5
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	5	5
	- Mattresses:		
9404 21 00	- - Of cellular rubber or plastics, whether or not covered	10	5
9404 29 00	- - Of other materials	10	5
9404 30 00	- Sleeping bags	10	5
9404 90 00	- Other	10	5
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	5	5
9405 20 00	- Electric table, desk, bedside or floor-standing lamps	5	5
9405 30 00	- Lighting sets of a kind used for Christmas trees	5	5
9405 40	- Other electrical lamps and lighting fittings:		
9405 40 10	- - - Specialized operating lights; searchlights; spotlights; pilot lamp assemblies for electro-thermic domestic appliances of heading 8516 ⁽¹⁾	1	1
9405 40 90	- - - Other ⁽²⁾	5	5
9405 50	- Non-electrical lamps and lighting fittings:		
9405 50 10	- - - Miners' lamps	3	3
9405 50 90	- - - Other	5	5
9405 60 00	- Illuminated signs, illuminated name-plates and the like	5	5
	- Parts:		
9405 91 00	- - Of glass	3	3
9405 92 00	- - Of plastics	1	1
9405 99 00	- - Other	1	1
9406 00	Prefabricated buildings:		
9406 00 10	- - - Greenhouses equipped with mechanical or thermal equipment ⁽³⁾	3	3
9406 00 90	- - - Other	5	5

⁽¹⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Annex "B" of Executive Order No. 209 (See Annex 3).

⁽³⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

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

NOTES

1. This Chapter does not cover:
 - a) Christmas tree candles (heading No. 3406);
 - b) fireworks or other pyrotechnic articles of heading No. 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 No. 4206 or Section XI;
 - d) sports bags or other containers of heading No. 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 No. 6602), or parts thereof (heading No. 6603);
 - ij unmounted glass eyes for dolls or other toys, of heading No. 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 headings No. 8306;
 - m) pumps for liquids (heading No. 8413), filtering or purifying machinery and apparatus for liquids or gases (heading No. 8421), electric motors (heading No. 8501), electric transformers (heading No. 8504) or radio remote control apparatus (heading No. 8526);
 - n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - o) children's bicycles (heading No. 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 No. 9004);
 - r) decoy calls or whistles (heading No. 9208);
 - s) arms or other articles of Chapter 93;
 - t) electric garlands of all kinds (heading No. 9405); or
 - u) racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or re-constructed), precious metal or metal clad with precious metal constitute only minor elements
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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9501 00 00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	5	5
9502	Dolls representing only human beings:		
9502 10 00	- Dolls, whether or not dressed	5	5
	- Parts and accessories:		
9502 91 00	-- Garments and accessories therefor, footwear and headgear	5	5
9502 99 00	-- Other	5	5
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	5	5
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503 10 00	3	3
9503 30	- Other construction sets and constructional toys:		
9503 30 10	--- Of plastics	5	5
9503 30 90	--- Other	5	5
	- Toys representing animals or non-human creatures:		
9503 41 00	-- Stuffed	5	5
9503 49 00	-- Other	5	5
9503 50 00	- Toy musical instruments and apparatus	5	5
9503 60 00	- Puzzles	5	5
9503 70 00	- Other toys, put up in sets or outfits	5	5
9503 80 00	- Other toys and models, incorporating a motor	5	5
9503 90 00	- Other	5	5
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	5	5
9504 20 00	- Articles and accessories for billiards	5	5
9504 30 00	- Other games, coin- or disc-operated, other than bowling alley equipment	5	5
9504 40 00	- Playing cards	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9504 90	- Other:		
9504 90 10	- - - Bowling requisites of all kinds (e.g., automatic bowling alley equipment, balls, pins, pin ducks, bowling lanes)	3	3
9504 90 20	- - - Darts and parts and accessories of darts	3	3
9504 90 90	- - - Other	5	5
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:		
9505 10 00	- Articles for Christmas festivities	5	5
9505 90 00	- Other	5	5
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	3	3
9506 12 00	- - Ski-fastenings (ski-bindings)	3	3
9506 19 00	- - Other	3	3
	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506 21 00	- - Sailboards	1	1
9506 29 00	- - Other	1	1
	- Golf clubs and other golf equipment:		
9506 31 00	- - Clubs, complete	1	1
9506 32 00	- - Balls	1	1
9506 39 00	- - Other	5	5
9506 40 00	- Articles and equipment for table-tennis	5	5
	- Tennis, badminton or similar rackets, whether or not strung:		
9506 51 00	- - Lawn-tennis rackets, whether or not strung	5	5
9506 59 00	- - Other	5	5
	- Balls, other than golf balls and table-tennis balls:		
9506 61 00	- - Lawn-tennis balls	5	5
9506 62 00	- - Inflatable	5	5
9506 69 00	- - Other	1	1
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	3	3
	- Other:		
9506 91 00	- - Articles and equipment for general physical exercise, gymnastics or athletics	1	1
9506 99 00	- - Other	1	1
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 No. 9208 or 9705) and similar hunting or shooting requisites:		
9507 10 00	- Fishing rods ⁽¹⁾	3	3
9507 20 00	- Fish-hooks, whether or not snelled ⁽¹⁾	5	5
9507 30 00	- Fishing reels ⁽¹⁾	3	3
9507 90 00	- Other ⁽²⁾	3	3
9508 00 00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	5	5

⁽¹⁾ Annex "C" of Executive Order No. 133 (See Annex 1).

⁽²⁾ Annex "B" of Executive Order No. 133 (See Annex 1).

CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover:
 - a) pencils for cosmetic or toilet uses (Chapter 33);
 - b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - c) imitation jewellery (heading No. 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 No. 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 No. 9003), mathematical drawing pens (heading No. 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading No. 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 No. 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 No. 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 Nos. 9601 to 9606 or 9615, remain classified in this 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 Nos. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	3	3
9601 90 00	- Other ⁽¹⁾	5	5
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 No. 3503) and articles of unhardened gelatin:		
9602 00 10	- - - Empty gelatin capsules for pharmaceutical products	3	3
9602 00 90	- - - Other	5	5
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:	5	5
9603 21 00	- - Tooth brushes, including dental-plate brushes	5	5
9603 29 00	- - Other	5	5
9603 30 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	3	3
9603 40 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603 30 00); paint pads and rollers	5	5
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles ⁽¹⁾	1	1
9603 90	- Other:		
9603 90 10	- - - Prepared knots and tufts for broom or brush making	3	3
9603 90 90	- - - Other	5	5
9604 00 00	Hand sieves and hand riddles	3	3
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	5	5
	- Buttons:		
9606 21 00	- - Of plastics, not covered with textile material	5	5
9606 22 00	- - Of base metal, not covered with textile material	5	5
9606 29 00	- - Other	5	5
9606 30 00	- Button moulds and other parts of buttons; button blanks	5	5
9607	Slide fasteners and parts thereof:		
	- Slide fasteners:		
9607 11 00	- - Fitted with chain scoops of base metal	5	5
9607 19 00	- - Other	5	5
9607 20 00	- Parts	1	1
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 No. 9609:		
9608 10 00	- Ball point pens	5	5
9608 20 00	- Felt tipped and other porous-tipped pens and markers	5	5
	- Fountain pens, stylograph pens and other pens:		
9608 31 00	- - Indian ink drawing pens	5	5
9608 39 00	- - Other	5	5
9608 40 00	- Propelling or sliding pencils	3	3
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	5	5
9608 60 00	- Refills for ball point pens, comprising the ball point and ink-reservoir	5	5
	- Other:		
9608 91 00	- - Pen nibs and nib points	1	1
9608 99 00	- - Other	1	1
9609	Pencils (other than pencils of heading No. 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:		
9609 10 00	- Pencils and crayons, with leads encased in a rigid sheath	5	5
9609 20 00	- Pencil leads, black or coloured	3	3
9609 90 00	- Other	5	5
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	5	5
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	5	5
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	5	5
9612 20 00	- Ink-pads	5	5
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	5	5
9613 20 00	- Pocket lighters, gas fuelled, refillable	5	5
9613 30 00	- Table lighters	5	5
9613 80	- Other lighters:		
9613 80 10	- - - Piezo-electric lighters for stoves and ranges	3	3
9613 80 90	- - - Other	5	5
9613 90 00	- Parts	5	5
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:		
9614 20	- Pipes and pipe bowls:		
9614 20 10	- - - Roughly shaped blocks of wood or root, for the manufacture of pipes	5	5
9614 20 90	- - - Other	5	5
9614 90 00	- Other	5	5
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516, and parts thereof:		
	- Combs, hair-slides and the like:		
9615 11 00	- - Of hard rubber or plastics	7	5
9615 19 00	- - Other	7	5
9615 90	- Other:		
9615 90 10	- - - Parts ⁽¹⁾	3	3
9615 90 90	- - - Other	5	5

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
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	- Scent sprays and similar toilet sprays, and mounts and heads therefor:		
9616 10 10	- - - Spray heads and mounts	3	3
9616 10 90	- - - Other	5	5
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	5	5
9617 00 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	3	3
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	5	5

⁽¹⁾ Annex "A" of Joint DOF-BOC Order No. 1-99 (See Annex 2).

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES

1. This Chapter does not cover:
 - a) unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907) except if they may be classified in heading No. 9706; or
 - c) pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 7101 to 7103).
2. For the purposes of heading No. 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 No. 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 No. 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.

HS Code	Description of Goods	Rate of duty (%)	
		2003	2004
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:		
9701 10 00	- Paintings, drawings and pastels	5	5
9701 90 00	- Other	5	5
9702 00 00	Original engravings, prints and lithographs	5	5
9703 00 00	Original sculptures and statuary, in any material	5	5
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	5	5
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5
9706 00 00	Antiques of an age exceeding one hundred years	5	5

SECTION 105. Conditionally-free importations

The following articles shall be exempt from the payment of import duties upon compliance with the formalities prescribed in, or with, the regulations which shall be promulgated by the Commissioner of Customs with the approval of the Secretary of Finance; *provided* that any article sold, bartered, hired or used for purposes other than that they were intended for without prior payment of the duty, tax or other charges which would have been due and payable at the time of entry if the article had been entered without the benefit of this section, shall be subject to forfeiture and the importation shall constitute a fraudulent practice against customs revenue punishable under Section thirty-six hundred and two, as amended, of this Code; *provided further*, that a sale pursuant to a judicial order or in liquidation of the estate of a deceased person shall not be subject to the preceding proviso, without prejudice to the payment of duties, taxes and other charges; *provided, finally*, that the President may upon recommendation of the Secretary of Finance, suspend, disallow or completely withdraw, in whole or in part, any of the conditionally-free importation under this section:

- a. Aquatic products (e.g., fish, crustaceans, molluscs, marine animals, seaweeds, fish oil, roes), caught or gathered by fishing vessels of Philippine registry, *provided* that they are imported in such vessels or in craft attached thereto and *provided further*, that they have not been landed in any foreign territory or, if so landed, they have been landed solely for transshipment without having been advanced in condition;
 - b. Equipment for use in the salvage of vessels or aircraft, not available locally, upon identification and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereon, conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry; *provided* that the Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for a term not exceeding six (6) months from the expiration of the original period;
 - c. Cost of repairs, excluding the value of the article used, made in foreign countries upon vessels or aircraft documented, registered or licensed in the Philippines, upon proof satisfactory to the Collector of Customs: (1) that adequate facilities for such repairs are not afforded in the Philippines, or (2) that such vessels or aircraft, while in the regular course of her voyage or flight was compelled by stress of weather or other casualty to put into a foreign port to make such repairs in order to secure the safety, seaworthiness or airworthiness of the vessel or aircraft to enable her to reach her port of destination;
 - d. Articles brought into the Philippines for repair, processing or reconditioning to be re-exported upon completion of the repair, processing or reconditioning. *Provided*, that the Collector of Customs shall require the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereon, conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry;
 - e. Medals, badges, cups and other small articles bestowed as trophies or prizes or those received or accepted as honorary distinction;
 - f. Personal and household effects belonging to residents of the Philippines returning from abroad including jewellery, precious stones and other articles of luxury which were formally declared and listed before departure and identified under oath before the Collector of Customs when exported from the Philippines by such returning residents upon their departure therefrom or during their stay abroad; personal and household effects including wearing apparel, articles of personal adornment (except luxury items), toilet articles, instruments related to one's profession and analogous personal or household effects, excluding vehicles, watercraft, aircraft and animals purchased in foreign countries by residents of the Philippines which were necessary, appropriate and normally used for their comfort and convenience during their stay abroad, accompanying them on their return or arriving within a reasonable time which, barring unforeseen and fortuitous events, in no case shall exceed sixty (60) days after the owner's return; *provided* that the personal and household effects shall neither be in commercial quantities nor intended for barter, sale or hire and that the total dutiable value of which shall not exceed ten thousand Pesos (P 10 000.00); *provided further*, that the returning resident has not previously availed of the privilege under this section within three hundred and sixty-five (365) days prior to his arrival; *provided, finally*, that a fifty percent (50%) *ad valorem* duty across the board shall be levied and collected on the personal and household effects (except luxury items) in excess of ten thousand Pesos (P 10 000.00). For purposes of this section, the phrase "returning residents" shall refer to nationals who have stayed in a foreign country for a period of at least six (6) months.
- f-1 In addition to the privilege granted under the immediately preceding paragraph, returning overseas contract workers shall have the privilege to bring in, duty and tax free, used; home appliances, limited to one of every kind once in a given calendar year accompanying them on their return or arriving within a reasonable time which, barring unforeseen and fortuitous events, in no case shall exceed sixty (60) days after the owner's return upon presentation of their original passport at the port of entry; *provided* that any excess of ten thousand Pesos (P 10 000.00) for personal and household effects and/or of the number of duty and tax-free appliances as provided for under this section, shall be subject to the corresponding duties and taxes provided under this Code. For purposes of this section, the following words/phrases shall be understood to mean: (a) "overseas contract workers": holders of valid passports duly issued by the Department of Foreign Affairs and certified by the Department of Labour and Employment/Philippines Overseas Employment Agency for overseas employment purposes. It covers all nationals working in a foreign country under employment contracts, including Middle East contract workers, entertainers, domestic helpers, regardless of their employment status in the foreign country, (b) "calendar year": shall cover the period from January 1 to December 31;
- g. Wearing apparel, articles of personal adornment, toilet articles, portable tools and instruments, theatrical costumes and similar effects accompanying travellers or tourists or arriving within a reasonable time before or after their arrival in the Philippines, which are necessary and appropriate for the wear and use of such persons according to the nature of the journey, their comfort and convenience; *provided* that this exemption shall not apply to articles intended for other persons or for barter, sale or hire; *provided further*, that the Collector of Customs may, in his discretion, require either a written commitment or a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within three (3) months from the date of acceptance of the import entry; and *provided finally*, that the Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for a term not exceeding three (3) months from the expiration of the original period;
 - g-1 Personal and household effects and vehicles belonging to foreign consultants and experts hired by, and/or rendering service to, the government and their staff or personnel and families, accompanying them or arriving within a reasonable time before or after their arrival in the Philippines, in quantities and of the kind necessary and suitable to the profession, rank or position of the person importing them, for their own use and not for barter, sale or hire *provided* that, the Collector of Customs may, in his discretion, require either a written commitment or a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges upon the articles classified under this subsection; conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months after the expiration of their term or contract; and *provided finally*, that the Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for term not exceeding six (6) months from the expiration of the original period;

- h. Professional instruments and implements, tools of trade, occupation or employment, wearing apparel, domestic animals, and personal and household effects belonging to persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries, such parties hereinafter referred to as Overseas Filipinos, in quantities and of the class suitable to the profession, rank or position of the persons importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the Collector of Customs, before or after the arrival of their owners, which shall not be later than February 28, 1979 upon the production of evidence satisfactory to the Collector of Customs that such persons are actually coming to settle in the Philippines, that change of residence was *bona fide* and that the privilege of free entry was never granted to them before or that such person qualifies under the provisions of Letters of Instructions 105, 163 and 210, and that the articles are brought from their former place of abode, shall be exempt from the payment of customs duties and taxes; *provided* that vehicles, vessels, aircraft, machinery and similar articles for use in manufacture, shall not be classified hereunder;
- i. Articles used exclusively for public entertainment and for display in public expositions or for exhibition or competition for prizes; devices for projecting pictures and parts and appurtenances thereof, upon identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereon, conditioned for exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry; *provided* that the Collector of Customs may extend the time for exportation or payment of duties, taxes and other charges for a term not exceeding six (6) months from the expiration of the original period; technical and scientific films when imported by technical, cultural and scientific institutions, not to be exhibited for profit; *provided further*, that if any of the said films is exhibited for profit, the proceeds therefrom shall be subject to confiscation, in addition to the penalty provided under Section thirty-six hundred and ten, as amended, of this Code;
- j. Articles brought by foreign film producers directly and exclusively used for making or recording motion picture films on location in the Philippines, upon their identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges thereon, conditioned for exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months from the date of acceptance of the import entry, unless extended by the Collector of Customs for another six (6) months; photographic and cinematographic films, undeveloped, exposed outside the Philippines by resident Filipino citizens or by producing companies of Philippine registry where the principal actors and artists employed for the production are Filipinos, upon affidavit by the importer and identification that such exposed films are the same films previously exported from the Philippines. As used in this paragraph, the terms "actors" and "artists" include the persons operating the photographic camera or other photographic and sound recording apparatus by which the film is made;
- k. Importations for the official use of foreign embassies, legations and other agencies of foreign governments. *Provided* that those foreign countries accord like privileges to corresponding agencies of the Philippines. Articles imported for the personal or family use of the members and attaches of foreign embassies, legations, consular officers and other representatives of foreign governments. *Provided* that such privilege shall be accorded under special agreements between the Philippines and the countries which they represent. *Provided further*, that the privilege may be granted only upon specific instructions of the Secretary of Finance in each instance which will be issued only upon request of the Department of Foreign Affairs;
- l. Imported articles donated to or for the account of, any duly registered relief organization, not operated for profit, for free distribution among the needy, upon certification by the Department of Social Services and Development or the Department of Education, Culture and Sports, as the case may be;
- m. Containers, holders and other similar receptacles of any material including kraft paper bags for locally manufactured cement for export, corrugated boxes for bananas, mangoes, pineapples and other fresh fruit for export, except that containers, made of paper, paperboard and textile fabrics, which are of such character as to be readily identifiable and/or reusable for shipment or transportation of goods, shall be delivered to the importer thereof upon identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges within six (6) months from the date of acceptance of the import entry;
- n. Supplies which are necessary for the reasonable requirements of the vessel or aircraft in her voyage or flight outside the Philippines, including articles transferred from a bonded warehouse in any collection district to any vessel or aircraft engaged in foreign trade, for use or consumption of the passengers or crew on board such vessel or aircraft as sea or air stores; articles purchased abroad for sale on board a vessel or aircraft as saloon stores or air store supplies. *Provided* that any surplus or excess of such vessel or aircraft supplies arriving from foreign ports or airports shall be dutiable;
- o. Articles and salvage from vessels recovered after a period of two (2) years from the date of filing the marine protest or the time when the vessel was wrecked or abandoned or parts of a foreign vessel or her equipment, wrecked or abandoned in Philippine waters or elsewhere; *provided* that articles and salvage recovered within the said period of two (2) years shall be dutiable;
- p. Coffins or urns containing human remain, bones or ashes, used personal and household effects (not merchandise) of the deceased person, except vehicles, the value of which does not exceed ten thousand Pesos (P 10 000), upon identification as such;
- q. Samples of a kind, in such quantity and of such dimension or construction as to render them unsalable or of no appreciable commercial value; models not adapted for practical use and samples of medicines, properly marked "sample-sale punishable by law", for the purpose of introducing a new article in the Philippine market and imported only once in a quantity sufficient for such purpose by a person duly registered and identified to be engaged in that trade. *Provided* that importations under this subsection shall be previously authorized by the Secretary of Finance. *Provided, however*, that importation of sample medicine shall be previously authorized by the Secretary of Health that such samples are new medicines not available in the Philippines. *Provided, finally*, that samples not previously authorized and/or properly marked in accordance with this section shall be levied the corresponding tariff duty.
- Commercial samples, except those that are not readily and easily identifiable (e.g., precious and semi-precious stones, cut or uncut, and jewellery set with precious or semi-precious stones), the value of any single importation of which does not exceed ten thousand pesos (P 10 000) upon the giving of a bond in an amount equal to twice the ascertained duties, taxes and other charges thereon, conditioned for the exportation of said samples within six (6) months from the date of the acceptance of the import entry or in default thereof, the payment of the corresponding duties, taxes and other charges. If the value of any single consignment of such commercial samples exceeds ten thousand pesos (P 10 000), the importer thereof may select any portion of same not exceeding in value ten thousand pesos (P 10 000) for entry under the provisions of this subsection, and the excess of the consignment may be entered in bond or for consumption, as the importer may elect;
- r. Animals (except racehorses) and plants for scientific, experimental, propagation, botanical, breeding, zoological and national defence purposes; *provided* that no live trees, shoots, plants, moss, and bulbs, tubers and seeds for propagation purposes may be imported under this section, except by order of the Government or other duly authorized institutions.

Provided further, that the free entry of animals for breeding purposes shall be restricted to animals of recognized breed, duly registered in the book of record established for that breed, certified as such by the Bureau of Animal Industry. *Provided furthermore*, that certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the Collector of Customs, together with affidavit of the owner or importer, that such animal is the animal described in said certificate of record and pedigree. *Provided, finally*, that the animals and plants are certified by the National Economic and Development Authority as necessary for economic development;

- s. Economic, technical, vocational, scientific, philosophical, historical, and cultural books and/or publications; *provided* that those which may have already been imported but pending release by the Bureau of Customs at the effectivity of this Decree may still enjoy the privilege herein provided upon certification by the Department of Education, Culture and Sports that such imported books and/or publications are for economic, technical, vocational, scientific, philosophical, historical or cultural purposes or that the same are educational, scientific or cultural materials covered by the International Agreement on Importation of Educational Scientific and Cultural Materials signed by the President of the Philippines on August 2, 1952 or other agreements binding upon the Philippines.

Educational, scientific and cultural materials covered by international agreements or commitments binding upon the Philippine Government so certified by the Department of Education, Culture and Sports, bibles, missals, prayer books, Koran, Ahadith and other religious books of similar nature and extracts therefrom, hymnals and hymns for religious uses;

- t. Philippine articles previously exported from the Philippines and returned without having been advanced in value or improved in condition by any process of manufacture or other means and upon which no drawback or bounty has been allowed, including instruments and implements, tools of trade, machinery and equipment, used abroad by Filipino citizens in the pursuit of their business, occupation or profession; and foreign articles previously imported when returned after having been exported and loaned for use temporarily abroad solely for exhibition, testing and experimentation, for scientific or educational purposes; and foreign containers previously imported which have been used in packing exported Philippine articles and returned empty if imported by or for the account of the person or institution who exported them from the Philippines and not for sale, barter or hire subject to identification. *Provided* that any Philippine article falling under this subsection upon which drawback or bounty has been allowed shall, upon re-importation thereof, be subject to a duty under this subsection equal to the amount of such drawback or bounty;
- u. Aircraft, equipment and machinery, spare parts, commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined, and such other articles or supplies imported by and for the use of scheduled airlines operating under Congressional franchise; *provided* that such articles or supplies are not locally available in reasonable quantity, quality and price and are necessary or incidental for the proper operation of the scheduled airline importing the same;
- v. Machinery, equipment, tools for production, plant to convert mineral ores into saleable form, spare parts, supplies, materials, accessories, explosives, chemicals and transportation and communication facilities imported by and for the use of new mines and old mines which resume operation, when certified as such by the Secretary of Agriculture and Natural Resources upon the recommendation of the Director of Mines, for a period ending five (5) years from the first date of actual commercial production of saleable mineral products; *provided* that such articles are not locally available in reasonable quantity, quality and price and are necessary or incidental in the proper operation of the mine; aircraft imported by agro-industrial companies to be used by them in their agriculture and industrial operations or activities, spare parts and accessories thereof;
- w. Spare parts of vessels or aircraft of foreign registry engaged in foreign trade when brought into the Philippines exclusively as replacements or for the emergency repair thereof, upon proof, satisfactory to the Collector of Customs, that such spare parts shall be utilized to secure the safety, seaworthiness or airworthiness of the vessel or aircraft, to enable it to continue its voyage or flight;
- x. Articles of easy identification exported from the Philippines for repair and subsequently re-imported upon proof satisfactory to the Collector of Customs that such articles are not capable of being repaired locally; *Provided* that the cost of the repairs made to any such article shall pay a rate of duty of thirty percent *ad valorem*;
- y. Trailer chassis when imported by shipping companies for their exclusive use in handling containerized cargo, upon posting a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges due thereon to cover a period of one year from the date of acceptance of the entry, which period for meritorious reasons may be extended by the Commissioner of Customs from year to year, subject to the following conditions:
1. That they shall be properly identified and registered with the Land Transportation Commission;
 2. That they shall be subject to a customs supervision fee to be fixed by the Collector of Customs and subject to the approval of the Commissioner of Customs;
 3. That they shall be deposited in the Customs zone when not in use; and
 4. That upon the expiration of the period prescribed above, duties and taxes shall be paid, unless otherwise re-exported.

The provisions of Section 105 of Presidential Decree No. 34, dated October 27, 1972, to the contrary notwithstanding any officer or employee of the Department of Foreign Affairs, including any attaché, civil or military or member of his staff assigned to a Philippine diplomatic mission abroad by his Department or any similar officer or employee assigned to a Philippine consular office abroad or any personnel of the Reparations Mission in Tokyo or AFP military personnel detailed with SEATO or any AFP military personnel accorded assimilated diplomatic rank on duty abroad who is returning from a regular assignment abroad, for reassignment to his Home office or who dies, resigns or is retired from the service, after the approval of this Decree, shall be exempt from the payment of all duties and taxes on his personal and household effects, including one motor car which must have been ordered or purchased prior to the receipt by the mission or consulate of his order of recall and which must be registered in his name. *Provided, however*, that this exemption shall apply only to the value of the motor car and to the aggregate assessed value of said personal and household effects the latter not to exceed thirty percentum (30%) of the total amount received by such officer or employee in salary and allowances during his latest assignment abroad but not to exceed four years. *Provided further*, that this exemption shall not be availed of oftener than once every four years; *And, Provided, finally*, that the officer or employee concerned must have served abroad for not less than two years.

The provisions of general and special laws, including those granting franchises, to the contrary notwithstanding, there shall be no exemptions whatsoever from the payment of customs duties except those provided for in this Code, those granted to government agencies, instrumentalities or government-owned or controlled corporations with existing contracts, commitments, agreements or obligations (requiring such exemption) with foreign countries, international institutions, associations or organizations entitled to exemption pursuant to agreements or special laws; and those that may be granted by the President upon prior recommendation of the National Economic and Development Authority in the interest of national economic development.

SECTION 106. Drawbacks

- a. On fuel used for propulsion of vessels: On all fuel imported into the Philippines used for propulsion of vessels engaged in trade with foreign countries or in the coastwise trade, a refund or tax credit shall be allowed not exceeding ninety-nine (99) percent of the duty imposed by law upon such fuel, which shall be paid or credited under such rules and regulations as may be prescribed by the Commissioner of Customs with the approval of the Secretary of Finance.
- b. On petroleum oils and oils obtained from bituminous minerals, crude, eventually used for generation of electric power and for the manufacture of city gas: On petroleum oils and oils obtained from bituminous materials, crude oils imported by non-electric utilities, sold directly or indirectly, in the same form or after processing, to electric utilities for the generation of electric power and for the manufacture of city gas, a refund or tax credit shall be allowed not exceeding fifty percent (50%) of the duty imposed by law upon such oils, which shall be paid or credited under such rules and regulations as may be prescribed by the Commissioner of Customs with the approval of the Secretary of Finance.
- c. On articles made from imported materials: Upon exportation of articles manufactured or produced in the Philippines, including the packing, covering, putting up, marking or labelling thereof either in whole or in part of imported materials for which duties have been paid, refund or tax credit shall be allowed for the duties paid on the imported materials so used including the packing, covering, putting up, marking or labelling thereof, subject to the following conditions:
 1. The actual use of the imported materials in the production or manufacture of the article exported with their quantity, value, and amount of duties paid thereon having been established;
 2. The duties refunded or credited shall not exceed one hundred (100) percent of the duties paid on the imported materials used;
 3. There is no determination by the National Economic and Development Authority of the requirement for certification on non-availability of locally-produced or manufactured competitive substitutes for the imported materials used at the time of importation;
 4. The exportation shall be made within one (1) year after the importation of materials used and claim of refund or tax credit shall be filed within six (6) months from the date of exportation;
 5. When two or more products result from the use of the same imported materials, an apportionment shall be made on an equitable basis.
For every application of a drawback, there shall be paid to and collected by the Bureau of Customs as filing, processing and supervision fees the sum of Five Hundred Pesos (P 500.00) which amount may be increased or decreased when the need arises by the Secretary of Finance upon the recommendation of the Commissioner of Customs.
- d. Payment of partial drawbacks: The Secretary of Finance may, upon recommendation of the Commissioner of Customs, promulgate rules and regulations allowing partial payments of drawbacks under this section.
- e. Payment of the drawbacks: Claims for refund or tax credit eligible for such benefits shall be paid or granted by the Bureau of Customs to claimants within sixty (60) days after receipt of properly accomplished claims. *Provided*, that a registered enterprise under Republic Act Number Fifty-one hundred and eighty-six or Republic Act Numbered Sixty-one hundred and thirty-five which has previously enjoyed tax credit based on customs duties paid on imported raw materials and supplies, shall not be entitled to drawback under this section, with respect to the same importation subsequently processed and re-exported. *Provided further*, that if as a result of the refund or tax credit by way of drawback of customs duties, there would necessarily result a corresponding refund or credit of internal revenue taxes on the same importation, the Collector of Customs shall likewise certify the same to the Commissioner of Customs who shall cause the said refund or tax credit of internal revenue taxes to be paid, refunded or credited in favour of the importer, with advice to the Commissioner of internal Revenue.

TITLE II. ADMINISTRATIVE PROVISIONS**PART 1. BASES OF ASSESSMENT OF DUTY****SECTION 201. Basis of dutiable value**

- A) *Method One – Transaction Value.* The dutiable value of an imported article subject to an *ad valorem* rate of duty shall be the transaction value, which shall be the price actually paid or payable for the goods when sold for export to the Philippines, adjusted by adding:
- 1) The following to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the imported goods:
 - a) Commissions and brokerage fees (except buying commissions),
 - b) Cost of containers,
 - c) The cost of packing, whether for labour or materials,
 - d) The value, apportioned as appropriate, of the following goods and services, materials, components, parts and similar items incorporated in the imported goods; tools; dies, moulds and similar items used in the production of imported goods, materials consumed in the production of the imported goods and engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Philippines and necessary for the production of imported goods, where such goods and services are supplied directly or indirectly by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods,
 - e) The amount of royalties and license fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods to the buyer;
 - 2) The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;

- 3) The cost of transport of the imported goods from the port of exportation to the port of entry in the Philippines;
- 4) Loading, unloading and handling charges associated with the transport of the imported goods from the country of exportation to the port of entry in the Philippines; and
- 5) The cost of insurance.

All additions to the price actually paid or payable shall be made only on the basis of objective and quantifiable data.

No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Section; *provided* that Method One shall not be used in determining the dutiable value of imported goods if:

- a) There are restrictions as to the disposition or use of the goods by the buyer other than restrictions which:
 - i) Are imposed or required by law or by Philippine authorities;
 - ii) Limit the geographical area in which the goods may be resold; or
 - iii) Do not substantially affect the value of the goods.
- b) The sale or price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- c) Part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions hereof; or
- d) The buyer and the seller are related to one another, and such relationship influenced the price of the goods. Such persons shall be deemed related if:
 - i) They are officers or directors of one another's businesses;
 - ii) They are legally recognized partners in business;
 - iii) There exists an employer-employee relationship between them;
 - iv) Any person directly or indirectly owns, controls or holds five percent (5%) or more of the outstanding voting stock or shares of both seller and buyer;
 - v) One of them directly or indirectly controls the other;
 - vi) Both of them are directly or indirectly controlled by a third person;
 - vii) Together they directly or indirectly control a third person; or
 - viii) They are members of the same family, including those related by affinity or consanguinity up to the fourth civil degree.

Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Act if they fall within any of the eight (8) cases above.

B) *Method Two – Transaction Value of Identical Goods*: Where the dutiable value cannot be determined under method one, the dutiable value shall be the transaction value of identical goods sold for export to the Philippines and exported at or about the same time as the goods being valued. "Identical goods" shall mean goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical.

C) *Method Three – Transaction Value of Similar Goods*: Where the dutiable value cannot be determined under the preceding method, the dutiable value shall be the transaction value of similar goods sold for export to the Philippines and exported at or about the same time as the goods being valued. "Similar goods" shall mean goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark shall be among the factors to be considered in determining whether goods are similar.

If the dutiable value still cannot be determined through the successive application of the two immediately preceding methods, the dutiable value shall be determined under method four or, when the dutiable value still cannot be determined under that method, under method five, except that, at the request of the importer, the order of application of methods four and five shall be reversed; *provided, however*, that if the Commissioner of Customs deems that he will experience real difficulties in determining the dutiable value using method five, the Commissioner of Customs may refuse such a request in which event the dutiable value shall be determined under method four, if it can be so determined.

D) *Method Four – Deductive Value*: The dutiable value of the imported goods under this method shall be the deductive value which shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the Philippines, in the same condition as when imported, in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons not related to the persons from whom they buy such goods, subject to deductions for the following:

- 1) Either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in such country of imported goods of the same class or kind;
- 2) The usual costs of transport and insurance and associated costs incurred within the Philippines; and
- 3) Where appropriate, the costs and charges referred to in subsections A) 3), 4) and 5); and
- 4) The customs duties and other national taxes payable in the Philippines by reason of the importation or sale of the goods.

If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued in the Philippines in the conditions as imported, the customs value shall, subject to the conditions set forth in the preceding paragraph hereof, be based on the unit price at which the imported goods or identical or similar imported goods sold in the Philippines in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of ninety (90) days after such importation.

If neither the imported goods nor identical nor similar imported goods are sold in the Philippines in the condition as imported, then, if the importer so requests, the dutiable value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the Philippines who are not related to the persons from whom they buy such goods subject to allowance for the value added by such processing and deductions provided under Subsections 1), 2), 3) and 4) hereof.

E) *Method Five – Computed Value*: The dutiable value under this method shall be the computed value which shall be the sum of:

- 1) The cost or the value of materials and fabrication or other processing employed in producing the imported goods;
- 2) The amount for profit and general expenses equal to that usually reflected in the sale of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the Philippines;
- 3) The freight, insurance fees and other transportation expenses for the importation of the goods;

- 4) Any assist, if its value is not included under paragraph 1) hereof; and
- 5) The cost of containers and packing, if their values are not included under paragraph 1) hereof.

The Bureau of Customs shall not require or compel any person not residing in the Philippines to produce for examination or to allow access to, any account or other record for the purpose of determining a computed value. However, information supplied by the producer of the goods for the purposes of determining the customs value may be verified in another country with the agreement of the producer and provided they will give sufficient advance notice to the government of the country in question and the latter does not object to the investigation.

F) *Method Six – Fallback Value:* If the dutiable value cannot be determined under the preceding methods described above, it shall be determined by using other reasonable means and on the basis of data available in the Philippines.

If the importer so requests, the importer shall be informed in writing of the dutiable value determined under Method Six and the method used to determine such value.

No dutiable value shall be determined under Method Six on the basis of:

- 1) The selling price in the Philippines of goods produced in the Philippines;
- 2) A system that provides for the acceptance for customs purposes of the higher of two alternative values;
- 3) The price of goods in the domestic market of the country of exportation;
- 4) The cost of production, other than computed values, that have been determined for identical or similar goods in accordance with Method Five hereof;
- 5) The price of goods for export to a country other than the Philippines;
- 6) Minimum customs values; or
- 7) Arbitrary or fictitious values.

If in the course of determining the dutiable value of imported goods, it becomes necessary to delay the final determination of such dutiable value, the importer shall nevertheless be able to secure the release of the imported goods upon the filing of a sufficient guarantee in the form of a surety bond, a deposit, cash or some other appropriate instrument in an amount equivalent to the impossible duties and taxes on the imported goods in question conditioned upon the payment of customs duties and taxes for which the imported goods may be liable. *Provided, however,* that goods, the importation of which is prohibited by law shall not be released under any circumstance whatsoever.

Nothing in this Section shall be construed as restricting or calling into question the right of the Collector of Customs to satisfy himself as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes. When a declaration has been presented and where the customs administration has reason to doubt the truth or accuracy of the particulars or of documents produced in support of this declaration, the customs administration may ask the importer to provide further explanation, including documents or other evidence, that the declared value represents the total amount actually paid or payable for the imported goods, adjusted in accordance with the provisions of Subsection A) hereof.

If, after receiving further information or in the absence of a response, the customs administration still has reasonable doubts about the truth or accuracy of the declared value, it may, without prejudice to an importer's right to appeal pursuant to Article 11 of the World Trade Organization Agreement on customs valuation, be deemed that the customs value of the imported goods cannot be determined under Method One. Before taking a final decision, the Collector of Customs shall communicate to the importer, in writing if requested, his grounds for doubting the truth or accuracy of the particulars or documents produced and give the importer a reasonable opportunity to respond. When a final decision is made, the customs administration shall communicate to the importer in writing its decision and the grounds therefor.

SECTION 202. Bases of dutiable weight

On articles that are subject to specific rates of duty, based on weight, the duty shall be ascertained as follows:

- a) When articles are dutiable by the gross weight, the dutiable weight thereof shall be the weight of same, together with the weight of all containers, packages, holders and packing of any kind, in which said articles are contained, held or packed at the time of importation.
- b) When articles are dutiable by the legal weight, the dutiable weight thereof shall be the weight of same, together with the weight of the immediate containers, holders and/or packing in which such articles are usually contained, held or packed at the time of importation and/or, when imported in retail packages, at the time of their sale to the public in usual retail quantities; *provided,* that when articles are packed in a single container, the weight of the latter shall be included in the legal weight.
- c) When articles are dutiable by the net weight, the dutiable weight thereof shall be only the actual weight of the articles at the time of importation, excluding the weight of the immediate and all other containers, holders or packing in which such articles are contained, held or packed.
- d) Articles affixed to cardboard, cards, paper, wood or similar common materials shall be dutiable together with the weight of such holders.
- e) When a single package contains imported articles dutiable according to different weights or to weight and value, the common exterior receptacles shall be prorated and the different proportions thereof treated in accordance with the provisions of this Code as to the dutiability or non-dutiability of such packing.

SECTION 203. Rate of exchange

SECTION 204. Effective date of rates of import duty

SECTION 205. Entry or withdrawal from warehouse, for consumption

PART 2. SPECIAL DUTIES

SECTION 301. Anti-dumping duty

Whenever any product, commodity or article of commerce imported into the Philippines at an export price less than its normal value in the ordinary course of trade for the like product, commodity or article destined for consumption in the exporting country is causing or is threatening to cause material injury to a domestic industry or materially retarding the establishment of a domestic industry producing the like product, the Secretary of Trade and Industry, in the case of non-agricultural products, commodities or articles; or the Secretary of Agriculture, in the case of agricultural products, commodities or articles, after formal investigation and affirmative finding of the Tariff Commission shall cause the imposition of an anti-dumping duty equal to the margin of dumping on such product, commodity or article and on like products, commodities or articles thereafter imported to the Philippines under similar circumstances, in addition to ordinary duties, taxes and charges imposed by law on the imported products, commodities or articles. However, the anti-dumping duty may be less than the margin if such lesser duty will be adequate to remove the injury to the domestic industry. Even when all the requirements for the imposition have been fulfilled, the decision on whether or not to impose a definitive anti-dumping duty remains the prerogative of the Commission. It may consider, among others, the effect of imposing an anti-dumping duty on the welfare of consumers and/or the general public and other related local industries.

In the case where products are not imported directly from the country of origin but are exported to the Philippines from an intermediate country, the price at which the products are sold from the country of export in the Philippines shall normally be compared with the comparable price in the country of export. However, comparison may be made with the price in the country of origin, if for example, the products are merely transhipped through the country of export or such products are not produced in the country of export or there is no comparable price for them in the country of export.

SECTION 302. Countervailing duty

Whenever any products, commodities or articles of commerce is granted directly or indirectly by the government in the country of origin or exportation, any kind or form of specific subsidy upon the production, manufacture or exportation of such products, commodities or articles, and the importation of such subsidized products, commodities or articles has caused or threatens to cause material injury to a domestic industry or has materially retarded the growth or prevents the establishment of a domestic industry as determined by the Tariff Commission, the Secretary of Trade and Industry, in the case of non-agricultural products, commodities or articles, or the Secretary of Agriculture, in the case of agricultural products, commodities or articles shall issue a Department Order imposing a countervailing duty equal to the ascertained amount of the subsidy. The same levy shall be imposed on the like products, commodities or articles thereafter imported to the Philippines under similar circumstances. The countervailing duty shall be in addition to any ordinary duties, taxes and charges imposed by law on such imported products, commodities or articles.

SECTION 303. Marking of imported articles and containers

- a. Marking of Articles: Except as hereinafter provided, every article of foreign origin (or its container, as provided in subsection b. hereof) imported into the Philippines shall be marked in any official language of the Philippines and in a conspicuous place as legibly, indelibly and permanently as the nature of the article (or container) will permit in such manner as to indicate to an ultimate purchaser in the Philippines the name of the country of origin of the article. The Commissioner of Customs shall, with the approval of the department head, issue rules and regulations to:
1. Determine the character of words and phrases or abbreviation thereof which shall be acceptable as indicating the country of origin and prescribe any reasonable method of marking, whether by printing, stencilling, stamping, branding, labelling or by any other reasonable method and a conspicuous place on the article or container where the marking shall appear.
 2. Require the addition of any other words or symbols which may be appropriate to prevent deception or mistake as to the origin of the article or as to the origin of any other article with which such imported article is usually combined subsequent to importation but before delivery to an ultimate purchaser; and
 3. Authorize the exception of any article from the requirements of marking if:
 - a. Such article is incapable of being marked;
 - b. Such article cannot be marked prior to shipment to the Philippines without injury;
 - c. Such article cannot be marked prior to shipment to the Philippines, except at an expense economically prohibitive of its importation;
 - d. The marking of a container of such article will reasonably indicate the origin of such article;
 - e. Such article is a crude substance;
 - f. Such article is imported for use by the importer and not intended for sale in its imported or any other form;
 - g. Such article is to be processed in the Philippines by the importer or for his account otherwise than for the purpose of concealing the origin of such article and in such manner that any mark contemplated by this section would necessarily be obliterated, destroyed or permanently concealed;
 - h. An ultimate purchaser, by reason of the character of such article or by reason of the circumstances of its importation must necessarily know the country of origin, of such article even though it is not marked to indicate its origin;
 - i. Such article was produced more than twenty years prior to its importation into the Philippines; or
 - j. Such article cannot be marked after importation except at an expense which is economically prohibitive, and the failure to mark the article before importation was not due to any purpose of the importer, producer, seller or shipper to avoid compliance with this section.
- b. Marking of Containers. Whenever an article is excepted under subdivision 3) of subsection a. of this section from the requirements of marking, the immediate container, if any, of such article or such other container or containers of such article as may be prescribed by the Commissioner of Customs with the approval of the department head, shall be marked in such manner as to indicate to an ultimate purchaser in the Philippines the name of the country of origin of such article in any official language of the Philippines, subject to all provisions of this section, including the same exceptions as are applicable to articles under subdivision 3) of subsection a.

- c. Marking Duty for Failure to Mark. If at the time of importation any article (or its container, as provided in subsection “b” hereof), is not marked in accordance with the requirements of this section, there shall be levied, collected and paid upon such article a marking duty of 5 percent *ad valorem*, which shall be deemed to have accrued at the time of importation, except when such article is exported or destroyed under customs supervision and prior to the final liquidation of the corresponding entry.
- d. Delivery Withheld Until Marked. No imported article held in customs custody for inspection, examination or appraisalment shall be delivered until such article and/or its containers, whether released or not from customs custody, shall have been marked in accordance with the requirements of this section and until the amount of duty estimated to be payable under subsection c. of this section shall have been deposited. Nothing in this section shall be construed as excepting any article or its container from the particular requirements of marking provided for in any provision of law. The failure or refusal of the owner or importer to mark the articles as herein required within a period of thirty days after due notice shall constitute as an act of abandonment of said articles and their disposition shall be governed by the provisions of this Code relative to abandonment of imported articles.

SECTION 304. Discrimination by foreign countries

- a. The President, when he finds that the public interest will be served thereby shall, by proclamation, specify and declare new or additional duties in an amount not exceeding one hundred (100) percent *ad valorem* upon articles wholly or in part the growth or product of, or imported in a vessel of, any foreign country whenever he shall find as a fact that such country:
 - 1. Imposes, directly or indirectly, upon the disposition or transportation in transit through or re-exportation from such country of any article wholly or in part the growth or product of the Philippines, any unreasonable charge, exaction, regulation or limitation which is not equally enforced upon the like articles of every foreign country; or
 - 2. Discriminates in fact against the commerce of the Philippines, directly or indirectly, by law or administrative regulation or practice, by or in respect to any customs, tonnage or port duty, fee, charge, exaction, classification, regulation, condition, restriction or prohibition, in such manner as to place the commerce of the Philippines at a disadvantage compared with the commerce of any foreign country.
- b. - f.

PART 3. – FLEXIBLE TARIFF

SECTION 401. Flexible clause

- a. In the interest of national economy, general welfare and/or national security, and subject to the limitations herein prescribed, the President, upon recommendation of the National Economic and Development Authority (NEDA), is hereby empowered: (1) to increase, reduce or remove existing protective rates of import duty (including any necessary change in classification). The existing rates may be increased or decreased to any level, in one or several stages but in no case shall the increased rate of import duty be higher than a maximum of one hundred (100) *percent ad valorem*; (2) to establish import quotas or to ban imports of any commodity, as may be necessary; and (3) to impose an additional duty on all imports not exceeding ten (10) *percent ad valorem* whenever necessary. Provided that upon periodic investigations by the Tariff Commission and recommendation of the NEDA, the President may cause a gradual reduction of protection levels granted in Section One Hundred and Four of this Code, including those subsequently granted pursuant to this section.
- b. - f.

SECTION 402. Promotion of foreign trade

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PART 4. – TARIFF COMMISSION

SECTIONS 501– 512

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TITLE III. – EXPORT TARIFF AND PREMIUM DUTY

SECTIONS 514 – 519

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Annex 1

**REPUBLIC ACT No. 8435
AGRICULTURE AND FISHERIES MODERNIZATION ACT OF 1997**

**EXECUTIVE ORDER No. 133
MODIFYING THE RATES OF IMPORT DUTY ON CERTAIN IMPORTED ARTICLES UNDER SECTION
104 OF THE TARIFF AND CUSTOMS CODE OF 1978 (PRESIDENTIAL DECREE No. 1464),
AS AMENDED IN ORDER TO IMPLEMENT SECTION 109 OF REPUBLIC ACT 8435,
OTHERWISE KNOWN AS THE “AGRICULTURE AND FISHERIES MODERNIZATION ACT OF 1997”**

Signed 31 July 1999

**ANNEX A
IMPLEMENTING RULES AND REGULATIONS GOVERNING THE GRANTING OF TARIFF
EXEMPTIONS ON THE IMPORTATION OF AGRICULTURE AND FISHERIES INPUTS,
MACHINERY, AND EQUIPMENT**

RULE 1 – DEFINITION OF TERMS

The terms used in this set of implementing rules and regulations (IRRs) are defined as follows:

- a) *Agriculture enterprise*: refers to any single proprietorship, partnership, cooperative, corporation, farmer’s organization/ association or juridical entity engaged in the cultivation of the soil, planting of crops, growing of fruit trees, raising of livestock or poultry, the harvesting and marketing of such farm products, and other farm activities and practices.
- b) – l)
- m) *Fisheries enterprise* refers to any single proprietorship, partnership, cooperative, corporation, fisherfolk’s organization/ association, and other juridical entity that is engaged in producing, harvesting, processing, marketing of fish or fisheries/ aquatic products and is developing and conserving aquatic resources and fisheries areas.
- n) – p)
- q) *Import consolidator*: refers to any authorized/accredited person who will import agriculture and fisheries inputs, machinery and equipment on behalf of eligible agriculture and/or fisheries enterprise(s). *Authorized/accredited* refers to authorization by the Department of Agriculture (DA) by the issuance of a Certificate of Accreditation (CA) for every import transaction.
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Rule II – COVERED ARTICLES

All tariff-exempt importation of articles shall be subject to all existing import rules, regulations and requirements, as the case may be.

Rule III – COVERED ENTERPRISES

Only those agriculture and fisheries enterprises as defined in Rule 1 a) and m) shall be eligible for exemption from the payment of tariffs on imported inputs, machinery and equipment listed in ANNEX C that are for their exclusive use and shall be subject to the provisions of these IRRs.

**Rule IV – APPLICATION/CERTIFICATION PROCEDURES
FOR AGRICULTURE AND FISHERIES ENTERPRISES**

Section 1

Agriculture and fisheries enterprises availing of tariff-exempt importation shall apply for a Certificate of Eligibility (CE) from the DA or its deputized agencies, the CE entitles an enterprise for duty-free importation of agriculture and fisheries inputs, machinery, equipment listed in ANNEX C.

Section 2 – Section 7

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Rule V – IMPORT CONSOLIDATORS

Section 1

An import consolidator as defined in Rule I q) shall represent and assist an/those eligible agriculture and/or fisheries enterprise(s) that are unable to undertake direct importation of articles listed in ANNEX C due to the small size of orders/needs or lack of direct import experience.

Section 2 – Section 7

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Rule VI – TARIFF EXEMPT IMPORT PROCEDURES

Section 1

Upon arrival of the imported agricultural and fisheries inputs, machinery and equipment listed in Annex C at the point of entry into the Philippines, the importing agriculture or fisheries enterprise or import consolidator shall present the following documents to the Customs Collector/Officer to facilitate the exemption of the imports from tariff:

- a) Commercial invoice;
- b) Bill of lading;
- c) In the case of agriculture and/or fisheries enterprise, original plus two copies of valid CE; or
- d) In the case of an import consolidator, original plus a copy of valid CA.

Section 2

The final release of said inputs, machinery or equipment from the Bureau of Customs (BOC) shall be subject to compliance with the requirements referred in Rule II, as the case may be.

Section 3 – Section 4

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RULE VII – MONITORING AND REPORTING

Section 1

The DA, in coordination with Board of Investments (BOI) and the Department of Finance (DOF) shall monitor the importation and utilization of articles under Annex C. This shall be implemented as a safeguard against the possible abuse of the tariff-exempt importation privilege granted to agriculture and fisheries enterprises. Where violations are suspected, these agencies shall collaborate so that investigation and prosecution by the Economic Investigation and Intelligence Bureau (EIIB) and the Office of the Solicitor General (OSG), respectively, may proceed.

Section 2 –Section 5

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Section 6

The DA, the Department of Trade and industry (DTI), BOI, the Cooperative Development Authority (CDA) and DOF, may collectively or individually conduct periodic inspection/review of agriculture and fisheries enterprises and import consolidators to ensure the exclusive utilization of the imported products by agriculture and fisheries enterprises. The inspection/review shall be conducted on a spot-review basis. Inspection is warranted in the following cases:

- a) Statistical information indicates misuse or diversion of imported commodities;
- b) Verified report from any third party; and
- c) Irregular increase in importation of articles or import surge.

These agencies or any of these agencies conducting the review shall document and prepare a report for submission to DA not later than a week after the conclusion of this review. This report may also be used during the annual review referred in Section 4 of the main body of the Executive Order (EO).

Pursuant to the provision in Section 2, Rule VIII of this set of IRRs, the DA shall notify, in writing, the EIIB of the DOF about the pertinent facts gathered upon the conclusion of the review. In appropriate cases, the EIIB shall recommend that legal action be pursued against the enterprise or the import consolidator who violated the terms and conditions specified under this set of IRRs.

Rule VIII PENALTIES

Section 1

Any person, partnership, corporation, association and other juridical entity found circumventing the provisions of this set of IRRs shall suffer the penalty of imprisonment for a period of not less than six (6) months but not more than one (1) year or a fine equivalent to two hundred percent (200%) of the value of the imported materials or both, at the discretion of the court, and the accessory penalties of confiscation of the imported goods in favour of the government and revocation of the privileges given under this title.

In cases where the violator is a juridical entity, the officers responsible in the violation of this set of IRRs shall suffer the penalty of imprisonment prescribed in this section.

The importation of goods equivalent to or exceeding the declared assets of the single proprietorship, partnership or farmers/fisherfolk organizations and associations or the authorized capital stock in case of corporations and cooperatives, and/or the resale of the imported goods shall be a *prima facie* evidence of the violation of the provisions of this set of IRRs.

Section 2 – Section 4

ANNEX B LIST OF AGRICULTURE AND FISHERY INPUTS, MACHINERY AND EQUIPMENT ELIGIBLE FOR DUTY-FREE IMPORTATION FOR FIVE (5) YEARS

Certificates of Eligibility and Accreditation are not required.

HS Code	Product description
0102 10 00	Pure-bred breeding animals (bovine)
0103 10 00	Pure-bred breeding animals (swine)
0104 10 00	Sheep
0104 20 10	Pure-bred breeding animals (goats)
0105 11 10	Chicks for breeding (of the species <i>Gallus domesticus</i> weighing not more than 185 g)
0105 12 10	Turkeys for breeding (weighing not more than 185 g)
0105 19 10	Ducks and geese for breeding (weighing not more than 185 g)
0105 92 10	Chickens for breeding (of the species <i>Gallus domesticus</i> weighing not more than 2 000 g)
0105 93 10	Chickens for breeding (of the species <i>Gallus domesticus</i> weighing more than 2 000 g)
0106 00 00	Pure-bred breeding animals (other live animals)
0301 99 10	Milkfish or lapu-lapu fry (live)
0301 99 20	Milkfish breeders
0407 00 00	Birds' hatching eggs for breeding
0511 10 00	Bovine semen
0511 91 00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
0511 99 00	Other animal products not elsewhere specified or included
0601 10 00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
0601 20 00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots
0602 10 00	Unrooted cuttings and slips
0602 20 00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
0602 30 00	Rhododendrons and azaleas, grafted or not
0602 40 00	Roses, grafted or not
0602 90 00	Other live plants, rooted cuttings and slips and mushroom spawn
0701 10 00	Seed potatoes, fresh or chilled
0713 40 00	Lentils
0801 31 00	Cashew nuts, in shell, for planting
1005 10 00	Maize (corn) seed
1008 10 00	Buckwheat
1008 20 00	Millet
1008 30 00	Canary seed
1206 00 00	Sunflower seeds whether or not broken
1207 20 00	Cotton seeds

HS Code	Product description
1207 30 00	Castor oil seeds
1209 21 00	Lucerne (alfalfa) seed
1209 22 00	Clover (<i>Trifolium spp.</i>) seed
1209 23 00	Fescue seed
1209 24 00	Kentucky blue grass (<i>Poa Pratensis L.</i>) seed
1209 25 00	Rye grass (<i>Lolium multiflorum Lam., Lolium Perenne L.</i>) seed
1209 26 00	Timothy grass seed
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers
1209 91 00	Vegetable seeds
1209 99 00	Other seeds fruit and spores of a kind used for sowing
2301 10 00	Flours, meals and pellets, of meat or meat offal; greaves (unfit for human consumption)
2301 20 00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates
2303 10 00	Residues of starch manufacture and similar residues
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.
2309 90 10	Feed additives; premixes; feed supplements
2309 90 20	Prawn feeds
3002 30 00	Vaccines for veterinary medicine
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
3103 10 00	Superphosphates
3103 20 00	Basic slag
3103 90 00	Other mineral or chemical fertilizers phosphatic
3104 10 00	Carnallite, sylvite and other crude natural potassium salts
3104 20 00	Potassium chloride
3104 30 00	Potassium sulphate
3104 90 00	Other mineral or chemical fertilizers, potassic
3105 10 00	Fertilizers in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
3105 20 00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium
3105 30 00	Diammonium hydrogenorthophosphate (diammonium phosphate)
3105 40 00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)
3105 51 00	Fertilizers containing nitrates and phosphates
3105 59 00	Fertilizers containing the two fertilizing elements nitrogen and phosphorus, other than those of subheading 3105 51 00
3105 60 00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium
3105 90 00	Other fertilizers
3808 10 20	Intermediate preparations for the manufacture of agricultural insecticides
3808 10 90	Other (insecticides, put up in forms or packings for retail sale or as preparation or articles)
3808 20 00	Fungicides
3808 30 00	Herbicides, anti-sprouting products and plant-growth regulators
3808 40 00	Disinfectants
3808 90 00	<i>Acaricides</i> <i>Molluscicides</i> <i>Nematicides</i> <i>Bactericides</i> <i>Bio-pesticides</i>
3824 90 00	Fruit ripening retardants and chemical preparations for the general well-being of animals or fish
3925 90 00	Pig/poultry slats
3926 90 20	Synthetic floats for fishing nets
3926 90 30	Poultry feeders
3926 90 90	Transportable grain storage
4011 91 00	New pneumatic tyres, of rubber having a "herring-bone" or similar tread of a kind used on agricultural tractors
4011 99 00	Agricultural tractor tyres
7612 90 90	MVE cryogenic aluminium storage tanks (semen tanks)
8208 40 00	Knives and cutting blades for agricultural, horticultural or forestry machines
8407 31 00	Reciprocating piston engines, of a cylinder capacity not exceeding 50 cc, for pedestrian controlled tractors
8407 32 00	Reciprocating piston engines, of a cylinder capacity exceeding 50 cc but not exceeding 250 cc for pedestrian controlled tractors
8407 33 00	Reciprocating piston engines, of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc for pedestrian controlled tractors
8407 34 20	Reciprocating piston engines, of a cylinder capacity exceeding 1 000 cc but not exceeding 1 100 cc for pedestrian controlled tractors
8408 10 00	Marine propulsion engines
8408 20 20	Compression-ignition internal combustion piston engines of a kind used for the propulsion of pedestrian controlled tractors of Chapter 87
8408 90 10	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) rated at 25 hp and below, other than marine propulsion engines or engines for the propulsion of vehicles of Chapter 87
8419 31 00	Driers for agricultural products including gram sucs fitted with mechanical and/or thermal equipment

HS Code	Product description
8424 81 10	Drip irrigation systems (agricultural or horticultural appliances)
8424 81 90	Agricultural sprayers
8424 90 10	Parts of the goods of subheading No. 8424 81 10
8432 10 00	Ploughs
8432 21 00	Disc harrows
8432 29 00	Other harrows scarifiers cultivators weeders and hoes
8432 30 00	Seeders, planters and transplanters
8432 40 00	Manure spreaders and fertilizer distributors
8432 80 00	Other agricultural, horticultural or forestry machinery for soil preparation or cultivation
8432 90 00	Parts
8433 30 00	Other haymaking machinery
8433 40 00	Straw or fodder balers, including pick-up balers
8433 51 00	Combine harvester-threshers
8433 52 00	Other threshing machinery
8433 53 00	Root or tuber harvesting machines
8433 59 00	Other (cotton pickers and cotton ginning machines)
8433 60 00	Machines or cleaning, sorting or grading eggs, fruit or other agricultural produce
8433 90 00	Parts of heading No. 8433
8434 10 00	Milking machines
8434 20 00	Dairy machinery
8434 90 00	Parts of milking machines and dairy machinery
8436 10 00	Machinery for preparing animal feeding stuffs
8436 21 00	Poultry incubators and brooders
8436 29 00	Other poultry-keeping machinery
8436 80 10	Automated horticultural climate control plant and equipment
8436 80 90	Other agricultural, horticultural, forestry, bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment
8436 91 00	Parts of poultry-keeping machinery or poultry incubators and brooders
8436 99 00	Other parts of machinery of heading No. 8436
8437 10 10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, for bread grains (e.g., wheat, rye); winnowing and similar cleaning machines for seeds, grains or dried leguminous vegetables
8437 10 90	Machinery for cleaning, sorting or grading seed, grain or dried leguminous vegetables, other than for bread grains (e.g., wheat and rye)
8437 80 10	Rice hullers and cone type rice mills; coffee and corn mills, industrial type
8437 80 90	Other machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than those of subheading 8437 80 10
8437 90 00	Parts of goods of subheading Nos. 8437 10 10 and 8437 80 90
8438 30 00	Machinery for sugar manufacture
8438 80 00	Machinery for processing fish, crustaceans and molluscs
8481 80 30	Hog nipple waterers
8526 10 00	Radar apparatus
8526 91 00	Radio navigational aid apparatus (e.g., <i>radio buoys, global positioning systems, other marine electronic equipment</i>)
8539 49 00	Ultra-violet or infra-red lamps (ASA attraction lights)
8541 40 00	Photosensitive semiconductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels
8701 10 10	Components, parts and/or accessories for the assembly of pedestrian controlled tractors
8701 10 90	Pedestrian controlled tractors other than those of subheading 8701 10 10
8704 21 10	Refrigerated vans with compression-ignition internal combustion piston engines of a g.v.w. not exceeding 5 tonnes
8704 22 11	Refrigerated vans with compression-ignition internal combustion piston engines of g.v.w. exceeding 5 tonnes up to 6 tonnes
8704 22 91	Refrigerated vans with compression-ignition internal combustion piston engines of g.v.w. exceeding 6 tonnes but not exceeding 20 tonnes
8704 23 10	Refrigerated vans with compression-ignition internal combustion piston engines of a g.v.w. exceeding 20 tonnes
8704 31 10	Refrigerated vans with spark ignition internal combustion piston engines, of a g.v.w. not exceeding 5 tonnes
8704 32 11	Refrigerated vans with spark ignition internal combustion piston engines, of a g.v.w. exceeding 5 tonnes up to 6 tonnes
8704 32 91	Refrigerated vans with spark ignition internal combustion piston engines, of a g.v.w. exceeding 6 tonnes
8716 20 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
8901 30 00	Refrigerated vessels other than those of subheading No. 8901 20 00
8901 90 10	Other vessels for the transport of goods and other vessels for the transport of both persons and goods over 500 GRT
8902 00 10	<i>Fishing vessels of 250 GRT and above</i> <i>Catcher boats</i> <i>Fish carriers, etc.</i>
9406 00 10	Greenhouses equipped with mechanical or thermal equipment
9507 90 00	Other (purse seine nets and accessories)

ANNEX C
LIST OF AGRICULTURE AND FISHERY INPUTS, MACHINERY AND EQUIPMENT
ELIGIBLE FOR TARIFF-EXEMPT IMPORTATION FOR FIVE (5) YEARS

All agriculture and fisheries enterprises must secure a Certificate of Eligibility,
the import consolidator must secure a Certificate of Accreditation.

HS Code	Product description
0713 10 00	Peas (<i>Pisum sativum</i>) (dried, shelled, whether or not skinned or split)
0713 20 00	Chickpeas (garbanzos) (dried, shelled, whether or not skinned or split)
0713 31 00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
0713 33 00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
1201 00 00	Soya beans, whether or not broken
2522 20 00	Slaked lime
2835 25 00	Calcium hydrogenorthophosphate ("dicalcium phosphate"), feed grade
2936 10 00	Provitamins, unmixed
2936 21 00	Vitamin A and its derivatives, unmixed
2936 22 00	Vitamin B ₁ and its derivatives, unmixed
2936 23 00	Vitamin B ₂ and its derivatives, unmixed
2936 24 00	D- or DL-Pantothenic acid (vitamin B ₃ or vitamin B ₅) and its derivatives, unmixed
2936 25 00	Vitamin B ₆ and its derivatives, unmixed
2936 26 00	Vitamin B ₁₂ and its derivatives, unmixed
2936 27 00	Vitamin C and its derivatives, unmixed
2936 28 00	Vitamin E and its derivatives, unmixed
2936 29 00	Other vitamins and their derivatives, unmixed
2936 90 00	Intermixtures of vitamins and derivatives thereof, including natural concentrates
2937 92 00	Oestrogens and progestogens
2937 99 00	Other hormones, natural or reproduced by synthesis, derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
2941 10 00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof
2941 20 00	Streptomycins and their derivatives; salts thereof
2941 30 00	Tetracyclines and their derivatives; salts thereof
2941 40 00	Chloramphenicol and its derivatives; salts thereof
2941 50 00	Erythromycin and its derivatives; salts thereof
2941 90 00	Other antibiotics
3003 10 00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, not put up in measured doses or packings for retail sale
3003 20 00	Medicaments containing other antibiotics not put up in measured doses or packings for retail sale
3003 39 00	Medicaments containing hormones or other products of heading No. 2937 but not containing antibiotics, other than those of 3003.31 00, not put up in measured doses or packings for retail sale
3003 90 00	Other medicaments not put up in measured doses or packings for retail sale
3004 10 00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or packings for retail sale
3004 20 00	Medicaments containing other antibiotics, put up in measured doses or packings for retail sale
3004 32 00	Medicaments containing adrenal cortical hormones, put up in measured doses or packings for retail sale
3004 39 00	Medicaments containing hormones or other products of heading No. 2937 but not containing antibiotics, other than those of 3004 32 00, put up in measured doses or packings for retail sale
3004 50 00	Other medicaments containing vitamins or other products of heading No. 2936
3004 90 90	Other medicaments, other than 3004 90 10 and 3004 90 20, put up in measured doses or packings for retail sale
3102 10 00	Urea whether or not in aqueous solution
3102 21 00	Ammonium sulphate
3102 29 00	Double salts and mixture of ammonium sulphate and ammonium nitrate
3102 30 00	Ammonium nitrate whether or not in aqueous solution
3102 40 00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances
3102 50 00	Sodium nitrate
3102 60 00	Double salts and mixtures of calcium nitrate and ammonium nitrate
3102 70 00	Calcium cyanamide
3102 80 00	Mixtures of urea and ammonium nitrate in aqueous solution or ammoniacal solution
3102 90 00	Other, mineral or chemical fertilizers, nitrogenous including mixtures not specified in the foregoing subheadings of 3102
3917 21 00	Tubes, pipes and hoses of polymers of ethylene, rigid
3917 22 00	Tubes, pipes and hoses of polymers of propylene, rigid
3917 23 00	Tubes, pipes and hoses of polymers of vinyl chloride, rigid
3917 29 00	Other plastic tubes, pipes and hoses, rigid
3917 31 00	Plastic flexible tubes, pipes and hoses having a minimum burst pressure of 27.6 MPa
3917 32 90	Other plastic tubes, pipes and hoses not reinforced or otherwise combined with other materials without fittings other than those of 3917 32 10
3917 33 00	Other plastic tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings
3917 39 00	Other plastic tubes, pipes and hoses other than 3917 10 00 to 3917 33 00
3917 40 00	Plastic fittings
3923 10 00	Plastic boxes, cases, crates and similar articles
3923 21 90	Sacks and bags, of polymers of ethylene other than 3923 21 10

HS Code	Product description
3923 29 90	Sacks and bags, of other plastics other than 3923.29 10
3923 30 00	Carboys, bottles, flasks and similar articles, of plastics, other than polycarbonate
3923 50 00	Plastic stoppers, lids, caps and other closures
3925 10 00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres
4010 11 00	Conveyor belts or belting, of vulcanized rubber, reinforced only with metal
4010 12 00	Conveyor belts or belting, of vulcanized rubber, reinforced only with textile materials
4010 13 00	Conveyor belts or belting, of vulcanized rubber, reinforced only with plastics
4010 19 00	Other conveyor belts or belting of vulcanized rubber
4016 94 00	Boat or dock fenders whether or not inflatable of vulcanized rubber
4016 99 90	Rubber parts for agricultural/fishery machinery, equipment and vehicles
4017 00 00	Articles of hard rubber for agriculture or fishery use
4811 40 00	Wax paper
4819 10 00	Cartons boxes and cases of corrugated paper or paperboard
4819 20 00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard
4819 30 00	Sacks and bags having a base of a width of 40 cm or more
4819 40 00	Other sacks and bags, including cones
4819 50 00	Other packing containers including record sleeves
7312 10 90	Purse seine cable
7314 12 00	Endless bands for machinery of stainless steel
7314 13 00	Other endless bands for machinery
7314 14 00	Other woven cloth of stainless steel
7315 89 00	Anchor chain
7316 00 00	Parachute anchors
7326 90 10	Ships' rudders of steel
8201 10 00	Spades and shovels
8201 20 00	Forks
8201 30 00	Mattocks, picks, hoes and rakes
8201 40 00	Axes, bill hooks and similar hewing tools
8201 50 00	Secateurs and similar one-handed pruners and shears (including poultry shears)
8201 60 00	Hedge shears, two-handed pruning shears and similar two-handed shears
8201 90 00	Other hand tools of a kind used in Agriculture, horticulture or forestry
8409 91 00	Parts suitable for use solely or principally with spark-ignition internal combustion piston engines
8409 99 00	Other parts suitable for use solely or principally with the engines of heading No. 8407 or 8408
8413 20 00	Hand pumps, other than those of subheading No. 8413 11 00 or 8413 90 00
8413 50 00	Other reciprocating positive displacement pumps
8413 60 00	Other rotary positive displacement pumps
8413 70 90	Other centrifugal pumps (e.g., hydraulic pumps, brine pumps)
8413 81 00	Other pumps for liquids (e.g., hydraulic pumps)
8413 82 00	Liquid elevators
8413 91 90	Parts of pumps of subheadings Nos. 8413 50 00, 8413 60 00, 8413 70 90 and 8413 81 00
8413 92 00	Parts of liquid elevators
8414 30 00	Compressors of a kind used in refrigerating equipment
8418 10 90	Combined refrigerator-freezers, fitted with external door, other than of the household type
8418 30 00	Freezers of the chest type, not exceeding 800 litres capacity
8418 69 90	Cold storage
8418 99 00	Other parts of goods subheadings of 8418 10 90, 8418 30 00 and 8418 69 90
8422 20 00	Machinery for cleaning or drying bottles or other containers
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
8422 40 00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)
8422 90 00	Parts of goods of subheadings Nos. 8422 30 00 and 8422 40 00
8423 20 00	Scales for continuous weighing of goods on conveyors
8423 30 00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales
8423 82 00	Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg
8423 89 00	Other weighing machinery having a maximum weighing capacity exceeding 5 000 kg
8423 90 00	Weighing machine weights of all kinds; parts of weighing machinery
8425 31 00	Other winches powered by electric motor
8425 39 00	Electrical/hydraulic winches, purse seine winches
8426 11 00	Overhead travelling cranes on fixed support
8426 12 00	Mobile lifting frames on tyres and straddle carriers
8426 19 00	Other cranes
8427 10 00	Self-propelled trucks powered by an electric motor
8427 20 00	Other self-propelled trucks
8427 90 00	Other trucks
8428 20 00	Pneumatic elevators and conveyors

HS Code	Product description
	Other continuous-action elevators and conveyors, for goods or materials:
8428 31 00	Specially designed for underground use
8428 32 00	Other, bucket type
8428 33 00	Other, belt type
8428 39 00	Other
8428 50 00	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment
8428 90 00	Other machinery
8431 20 00	Parts of machinery of heading No. 8427
8431 31 00	Of lifts, skip hoists or escalators, of machinery of heading No. 8428
8431 39 00	Other parts of machinery of heading No. 8428
8431 41 00	Buckets, shovels, grabs and grips
8431 49 90	Other parts
8479 20 00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils
8479 90 00	Parts of goods of 8479 .20 00
8481 10 00	Pressure-reducing valves
8481 20 00	Valves for oleohydraulic or pneumatic transmission
8481 30 00	Check valves
8481 40 00	Safety or relief valves (e.g., for refer systems)
8481 80 20	Gate valves
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
8483 50 00	Flywheels and pulleys, including pulley blocks
8485 10 00	Ships' or boats' propellers and blades therefor
8501 10 00	Motors of an output not exceeding 37.5 W
8501 20 00	Universal AC/DC motors of an output not exceeding 37.5 W
8501 31 00	Other DC motors, DC generators of an output exceeding 750 W
8501 32 00	Other DC motors, DC generators of an output exceeding 750 W but not exceeding 75 kW
8501 33 00	Other DC motors, DG generators of an output exceeding 75 kW but not exceeding 375 kW
8501 34 00	Other DC motors, DG generators of an output exceeding 375 kW
8501 40 00	Other AC motors, single-phase
8501 51 00	Other AC motors, multi-phase of an output not exceeding 750 W
8501 52 00	Other AC motors, multi-phase of an output exceeding 750 W but not exceeding 75 kW
8501 53 00	Other AC motors, multi-phase of an output exceeding 75 kW
8501 61 00	AC generators (alternators) of an output not exceeding 75 kVA
8501 62 00	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA
8501 63 00	AC generators (alternators) of an output exceeding 375 kVA but not exceeding 750 kVA
8501 64 00	AC generators (alternators) of an output exceeding 750 kVA
8502 11 00	Generating sets with compression-ignition internal combustion piston (diesel or semi-diesel) engines of an of an output not exceeding 75 kVA
8502 20 00	Generating sets with spark-ignition internal combustion piston engines
8502 31 00	Wind powered generating sets
8503 00 00	Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502
8504 40 00	Static converters
8525 10 10	Transmission apparatus other than apparatus for radio-broadcasting or television
8701 20 00	Road tractors for semi-trailers
8701 30 00	Track-laying tractors
8701 90 00	Other wheeled tractors
8704 10 00	Dumpers designed for off-highway use
8905 90 00	Floats Light boats and accessories Skiff boats (for pulling nets)
8906 00 00	Life boats
9018 31 00	Syringes, with or without needles
9018 32 00	Tubular metal needles and needles for sutures
9018 90 00	Other instruments and appliances
9405 40 10	Searchlights and other spotlights
9507 10 00	Fishing rods
9507 20 00	Fish hooks, whether or not snelled
9507 30 00	Fishing reels

Annex 2
REPUBLIC ACT No. 8502
JEWELLERY INDUSTRY DEVELOPMENT ACT OF 1998

Approved 13 February 1998

ANNEXES A AND B OF THE IMPLEMENTING RULES AND REGULATIONS COVERING
RAW MATERIALS AND CAPITAL EQUIPMENT ELIGIBLE FOR DUTY-FREE AND
EXCISE TAX-FREE IMPORTATION BY QUALIFIED JEWELLERY ENTERPRISES

As per Department of Finance Joint Order No. 1-99
approved on the 8th day of November 1999

Annex A
RAW MATERIALS

HS Code	Description	Rate of duty
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 Fresh water shells for making nuclei; fresh water shells used for pearl culturing	Free
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 20	- Seaweeds and other algae Algae used as food for oysters in pearl farms	Free
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
2513 20 00	- Emery, natural corundum, natural garnet and other natural abrasives Cutting, burnishing and polishing media for precious metals	Free
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	- Gypsum; anhydrite Investment powders (with accelerators) used for jewellery manufacture	Free
2616	Precious metal ores and concentrates:	
2616 10 00	- Silver ores and concentrates	Free
2616 90 00	- Other	Free
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:	
2712 90 00	- Other Carving, casting and/or modelling waxes for jewellery making	Free
2837	Cyanides, cyanide oxides and complex cyanides:	
2837 20 00	- - Complex cyanides Potassium cyanides used for jewellery manufacture	Free
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	Free
2843 21 00	- Silver compounds:	Free
2843 29 00	- - Silver nitrate	Free
2843 30 00	- - Other	Free
2843 90 00	- Gold compounds	Free
3404	Artificial waxes and prepared waxes:	
3404 90 00	- Other Injection sprue and other waxes of a kind used in the "lost wax" casting of articles of precious metals	Free
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 No. 3404:	
3405 90 00	- Other Polishes, creams and similar preparations of a kind used for precious metal surfaces	Free

HS Code	Description	Rate of duty
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 Of a kind used in Jewellery making	Free
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 90 00	- Other Investment powder with crystalline silica, plaster, gypsum or cristobalite used in the "lost wax" casting of precious metal articles	Free
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	Free
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	Free
7101 21 00	- Cultured pearls:	
7101 21 00	-- Unworked	Free
7101 22 00	-- Worked	Free
7102	Diamonds, whether or not worked, but not mounted or set:	
7102 10 00	- Unsorted	Free
7102 21 00	- Industrial	
7102 21 00	-- Unworked or simply sawn, cleaved or bruted	Free
7102 29 00	-- Other	Free
7102 31 00	- Non-industrial:	
7102 31 00	-- Unworked or simply sawn cleaved or bruted	Free
7102 39 00	-- Other	Free
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	Free
7103 91 00	- Otherwise worked:	
7103 91 00	-- Rubies sapphires and emeralds	Free
7103 99 00	-- Other	Free
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	Free
7104 20 00	- Other, unworked or simply sawn or roughly shaped	Free
7104 90 00	- Other	Free
7105	Dust and powder of natural or synthetic precious or semi-precious stones:	
7105 10 00	- Of diamonds	Free
7105 90 00	- Other	Free
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	- Powder	Free
7106 91 00	- Other:	
7106 91 00	-- Unwrought	Free
7106 92 00	-- Semi-manufactured	Free
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	Free
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	
7108 11 00	- Non-monetary:	
7108 11 00	-- Powder	Free
7108 12 00	-- Other unwrought forms	Free
7108 13 00	-- Other semi-manufactured forms	Free
7108 20 00	- Monetary	Free
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	Free

HS Code	Description	Rate of duty
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:	
	- Platinum:	
7110 11 00	-- Unwrought or in powder form	Free
7110 19 00	-- Other	Free
	- Palladium:	
7110 21 00	-- Unwrought or in powder form	Free
7110 29 00	-- Other	Free
	- Rhodium:	
7110 31 00	-- Unwrought or in powder form	Free
7110 39 00	-- Other	Free
	- Iridium osmium and ruthenium:	
7110 41 00	-- Unwrought or in powder form	Free
7110 49 00	-- Other	Free
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Free
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	Free
7112 20 00	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free
7112 90 00	- Other	Free
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:	
7113 11	-- Of silver, whether or not plated or clad with other precious metal:	
7113 11 10	--- Parts including chains wound on spools	Free
7113 19	-- Of other precious metal, whether or not plated or clad with precious metal:	
7113 19 10	--- Parts including chains wound on spools	Free
7113 20	- Of base metal clad with precious metal:	
7113 20 10	-- Parts including chains wound on spools	Free
7117	Imitation jewellery:	
	- Of base metal, whether or not plated with precious metal:	
7117 11	-- Cuff-links and studs:	
7117 11 10	--- Parts	Free
7117 19	-- Other:	
7117 19 10	--- Parts	Free
7117 90	- Other:	
7117 90 10	--- Parts	Free
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 90 00	- Other, including parts Beads and spangles	Free
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 90 00	- Other Worked freshwater shell nuclei used for the culture of pearls	Free
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 50 00	- Other brushes constituting parts of machines appliances or vehicles Steel wire and brass scratch brushes, satin finish wheels, bristle brushes with wood or plastic brushes and silicon wheels for use in the manufacture of precious metals	Free
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516, and parts thereof:	
9615 90 00	- Other Parts	Free

**Annex B
CAPITAL EQUIPMENT**

HS Code	Description	Rate of duty
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:	
6903.10 00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products Crucibles for use in jewellery manufacture	Free
6903 20 00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compounds of alumina and of silica SiO ₂ Crucibles for use in jewellery manufacture	Free
6903.90 00	- Other Crucibles for use in jewellery manufacture	Free
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	
8202 10 00	- Hand saws For use in jewellery manufacture	Free
8202 20 00	- Band saw blades For use in jewellery manufacture	Free
8202 91 00	- - Straight saw blades for working metal For use in jewellery manufacture	Free
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 For use in jewellery manufacture	Free
8203.20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools For use in jewellery manufacture	Free
8203.30 00	- Metal cutting shears and similar tools For use in jewellery manufacture	Free
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 20 00	- Hammers and sledge hammers For use in jewellery manufacture	Free
8205 70 00	- Vices clamps and the like For use in jewellery manufacture	Free
8205 80 00	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks For use in jewellery manufacture	Free
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:	
8207 30 00	- Tools for pressing stamping or punching: For use in jewellery manufacture	Free
8207 40 00	- Tools for tapping or threading For use in jewellery manufacture	Free
8207 90 00	- Other interchangeable tools For use in jewellery manufacture	Free
8412	Other engines and motors:	
8412 39 00	- Pneumatic power engines and motors: - - Other Pneumatic engraving and stone setting high-speed power units equipped with flexible shaft and foot control	Free
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 Self-contained vacuum pumps used for mixing/removal of air from investment slurries	Free
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 Laboratory type furnaces and ovens for melting metals (e.g., copper, silver, gold, platinum, palladium) with melting temperature range of 500°F to 3 500°F; wax burnt-out furnaces	Free
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 30 00	- Steam or sand blasting machines and similar jet projecting machines Sand blasting machines for removing investment and firescale, including cleaning and texture finishing precious metals	Free

HS Code	Description	Rate of duty
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	
8454 20 00	- Ingot moulds and ladles For use in jewellery manufacture	Free
8454.30 00	- Casting machines Manual or motorized centrifugal casting machines for precious metals; vacuum casting machines with built-in digital controller for precious metals, vertical casting machines for platinum	Free
8455	Metal-rolling mills and rolls therefor:	
8455 22 00	- Other rolling mills: - - Cold Motorized or manual double-gearred rolling mills with either flat or grooved rollers for sheets, plates or wire of precious metal alloys	Free
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 30 00	- Operated by electro-discharge processes Bench-type spark eroding die-making machines	Free
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 No. 8461:	
8460 90 00	- Other Barrel, magnetic, vibratory disc motorized tumblers for polishing precious metals	Free
8462	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 8461:	
8462 91 00	- Other: - - Hydraulic presses Compact combination presses capable of blanking, coining and deep drawing of precious metals	Free
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 91 00	- - Sawing machines Other: Equipped with motor, bearing and circulating pumps used for cutting shells into cubes	Free
8465 93 00	- - Grinding, sanding or polishing machines For edge, rough or fine grinding of shell cubes or shell beads; pearl polishing, cleaning for finishing machines with two (2) or more barrels or cylinder holders	Free
8465 95 00	- - Drilling or morticing machines Pearl drilling machines	Free
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor:	
8467 11 00	- Pneumatic: - - Rotary type (including combined rotary-percussion) For use in jewellery manufacture	Free
8467 19 00	- - Other For use in jewellery manufacture	Free
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 20 00	- Other gas-operated machinery and apparatus Gas generating soldering machines using distilled water as fuel for the manufacture of articles of precious metal	Free
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 80 00	- Other machinery Bench type vulcanizers for curing natural or synthetic rubber under pressure into "lost wax" casting moulds for use in the manufacture of precious metals	Free
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:	
8479 89 00	- - Other Laboratory type ultrasonic or ionic apparatus for removal of residual contaminants on articles of precious metal; bench-type precious metal tube forming and bending machines; Electro-stripping machines for removal of firestain and oxidation on precious metals; scrap alloyed metal refining machines utilizing <i>aqua regia</i> or nitric acid with fume neutralizing tower/filters	Free
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor:	
8508 80 00	- Other tools Engraving and stone setting hand tools equipped with pendant motor, flexible shaft, handpiece and foot control	Free
8514	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:	
8514 20 00	- Induction or dielectric furnaces and ovens Laboratory type furnaces and ovens for melting metals	Free

HS Code	Description	Rate of duty
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:	
8515 80 00	- Other machines and apparatus Mini-tack welding, fusion welding and midget welding machines for the manufacture of articles of precious metals	Free
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 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 No. 8517:	
8537.10 00	- For a voltage not exceeding 1 000 V: Programmable controllers ⁿ for gas or electric wax burnt out furnaces and ovens	Free
9016 00 00	Balances of a sensitivity of 5 cg or better, with or without weights Weighing scales for use in jewellery enterprises	Free

Annex 3
REPUBLIC ACT No. 8550 PHILIPPINE FISHERIES CODE OF 1998

EXECUTIVE ORDER No. 209
GUIDELINES AND PROCEDURES FOR THE AVAILMENT BY COMMERCIAL FISHERS OF THE TAX
AND DUTY EXEMPT IMPORTATION OF FISHING VESSELS, EQUIPMENT AND PARAPHERNALIA AND TAX
AND DUTY REBATES ON FUEL CONSUMPTION PROVIDED FOR UNDER SECTION 35
OF REPUBLIC ACT No. 8550, OTHERWISE KNOWN AS THE PHILIPPINE FISHERIES CODE OF 1998
Signed 09 February 2000

ANNEX A
**IMPLEMENTING RULES AND REGULATIONS FOR THE AVAILMENT OF THE TAX
AND DUTY EXEMPT IMPORTATION OF FISHING VESSELS, EQUIPMENT AND
PARAPHERNALIA AND TAX AND DUTY REBATES ON FUEL CONSUMPTION**

Rule 1
DEFINITION OF TERMS

Rule II

**TAX AND DUTY-EXEMPT IMPORTATION OF FISHING VESSELS,
EQUIPMENT AND PARAPHERNALIA**

Section 1. Covered Articles

- A. The tax and duty-exempt importation under this EO shall cover the following:
- 1) Articles listed in ANNEX B of this EO, subject to the completion of the requirements as provided for under Section 4 hereof.
 - 2) Articles listed in ANNEX C of this EO, subject to BOI certification stating that an article to be imported is not locally available of comparable quality, quantity and price.
 - 3) Fishing vessels/boats covered under ANNEXES "B & C" of this EO shall be not more than five (5) years old.
- B. The importation of articles shall be subject to all existing import rules, regulations and requirements, as the case may be.

Section 2. Covered Enterprises

All commercial fishing vessel operators of Philippine registry are eligible to avail of the tax and duty incentives provided for herein.

Section 3. Period of Exemption

- A. The tax and duty exemption may be availed of within five (5) years from the date of the effectivity of this EO.
- B. Imported articles already in transit when the incentive is still effective but will arrive at any Philippine port when the period of incentive has already expired, shall be granted with tax and duty exemption. *Provided that*, the corresponding letter of credit has been opened prior to or during the day of expiration of the effectivity of the EO.

Section 4. Procedures for the Availment of Tax and Duty Exemption:

Section 5. Arrival and release of shipment

Rule III

TAX AND DUTY REBATE ON FUEL CONSUMPTION

Section 1. Covered Enterprises

All commercial fishing vessel operators of Philippine registry engaged in fishing in the high seas are eligible to avail of duty and tax rebates on fuel consumption being granted under Section 35 of Republic Act No. 8550 otherwise known as The Philippine Fisheries Code of 1998.

Section 2. Covered Fuel Consumption

Taxes and duties paid on fuel as defined in 10 of Rule I and consumed by covered enterprises for their commercial fishing operations, shall be eligible for tax and duty rebates, provided the fuel involved is consumed within one (1) year from the date of purchase.

Section 3. Documentation Requirements

Section 4. Procedures for the availment of tax and duty rebate on fuel consumption

Section 5. Transferability of Tax Credit Certificate

**Rule IV
PENAL PROVISION**

**ANNEX B
LIST OF FISHING VESSEL, FISHERY EQUIPMENT AND PARAPHERNALIA ELIGIBLE
FOR TAX AND DUTY-FREE IMPORTATION FOR FIVE (5) YEARS**

(Authority to Import must be secured from the Marine Industry Authority (MARINA) and/or Certificate of Eligibility must be secured from the Bureau of Fisheries and Aquatic Resources (BFAR))

HS Code	Description
7326 90 10	Ships' rudders, of steel
8408 10 00	Marine propulsion engines
8409 99 00	Parts of marine propulsion engines
8413 50 00	Other reciprocating positive displacement pumps for hydraulic equipment
8413 60 00	Other rotary positive displacement pumps for hydraulic equipment
8413 70 10	Centrifugal brine pumps, single stage, single suction, horizontal shaft type suitable for belt drive or direct coupling (except pumps with shafts common with prime mover)
8413 70 90	Other centrifugal pumps
8413 81 00	Other pumps for liquids (e.g., hydraulic pumps)
8413 91 90	parts of pumps of subheadings Nos. 8413 50 00, 8413 60 00, 8413 70 10, 8413 70 90 and 8413 81 00.
8414 30 00	Compressors of a kind used in refrigerating equipment
8414 80 00	Other air compressors
8414 90 00	Parts of goods of subheadings Nos. 8414 30 00 and 8414 80 00
8419 50 90	Heat exchange units
8421 21 00	Machinery and apparatus for filtering or purifying water (water dessalinators)
8425 31 00	Winches powered by electric motor
8425 39 00	Other winches
8479 89 00	Ice crushers with accessories
8483 10 00	Propeller shafts (including cam shafts and crank shafts) and cranks
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
8485 10 00	Ships' or boats' propellers and blades therefor
8502 12 00	Marine generating sets of an output exceeding 75 kVA but not exceeding 375 kVA
8502 13 00	Marine generating sets of an output exceeding 375 kVA
8503 00 00	Parts of marine generating sets of an output exceeding 75 kVA
8525 10 00	Transmission apparatus other than apparatus for radio-broadcasting or television
8525 20 00	Transmission apparatus incorporating reception apparatus
8526 10 00	Radar apparatus
8526 91 00	Radio navigational aid apparatus (e.g., radio buoys, global positioning systems, other marine electronic equipment)
8902 00 10	Fishing vessels, 40 GRT and above
9014 10 00	Direction finding compasses
9014 80 00	Scanning sonar and fish finders
9405 40 90	Other electric lamps and lighting fittings (e.g., underwater lights)

ANNEX C
LIST OF FISHING VESSEL, EQUIPMENT AND PARAPHERNALIA ELIGIBLE
FOR TAX AND DUTY EXEMPT IMPORTATION FOR FIVE (5) YEARS

Certificate of Non-Availability must be secured from BOI)

HS Code	Description
3208 10 90	Paints and varnishes based on polyester
3208 20 90	Paints and varnishes based on vinyl polymers
3208 90 00	Paints other than those based on polyester, acrylic or vinyl polymers
3926 90 20	Fishing floats
5608 11 00	Purse seine fishing nets (complete)
7207 20 90	ABS steel plates MS steel plates
7304 29 00	Steel tubes and pipes
7305 31 10	Stainless steel tubes and pipes
7305 31 90	Other steel tubes and pipes
7312 10 90	Purse seine cables
7315 82 00	Alloy chains
7901 11 00	Zinc anodes not alloyed containing by weight 99.99% or more of zinc
7901 12 00	Zinc, not alloyed containing by weight less than 99.99% of zinc
8501 20 00	Universal AC/DC motors of an output exceeding 37.5 kW
8501 31 00	Other DC motors/generators of an output not exceeding 750 W
8501 32 00	Other DC motors/generators of an output exceeding 750 W but not exceeding 75 kW
8501 33 00	Other DC motors/generators of an output exceeding 75 kW but not exceeding 375 kW
8501 34 00	Other DC motors/generators of an output exceeding 375 kW
8501.51 00	AC motors, multi-phase of an output not exceeding 750 W
8501.52 00	AC motors, multi-phase of an output exceeding 750 W but not exceeding 75 kW
8501.53 00	AC motors, multi-phase of an output exceeding 75 kW
8501 61 00	AC generators (alternators) of an output not exceeding 75 kVA
8501 62 00	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA
8501 63 00	AC generators (alternators) of an output exceeding 375 kVA but not exceeding 750 kVA
8501 64 00	AC generators (alternators) of an output exceeding 375 kVA
8513 10 90	ASA attraction lights (with battery as a source of energy)
8902 00 90	Fishing vessels above 3 GRT but below 40 GRT ⁽¹⁾
8902 00 90	Skiff boats ⁽¹⁾
8905.90 00	Light boats

⁽¹⁾ Authority to import must also be secured from MARINA as provided for under Section 4 A i) of Rule II.

Annex 4 List of Products Subject to Anti-Dumping Duty

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Annex 5 Safeguard Measures Act

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