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 this Schedule 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 headings 03.01, 03.06, 03.07 or 03.08;

(b) Cultures of micro-organisms and other products of heading 30.02; and

(c) Animals of heading 95.08.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
01.01		**Live horses, asses, mules and hinnies.**			
		- Horses :			
	0101.21.00	-- Pure-bred breeding animals	u	5%	Free
	0101.29.00	-- Other	u	5%	Free
	0101.30.00	- Asses	u	5%	Free
	0101.90.00	- Other	u	5%	Free
01.02		**Live bovine animals.**			
		- Cattle :			
	0102.21.00	-- Pure-bred breeding animals	u	0%	Free
	0102.29.00	-- Other	u	0%	Free
		- Buffalo :			
	0102.31.00	-- Pure-bred breeding animals	u	0%	Free
	0102.39.00	-- Other	u	0%	Free
		- Other :			
	0102.90.10	--- Pure-bred breeding animals	u	0%	Free
	0102.90.90	--- Other	u	0%	Free
01.03		**Live swine**.			
	0103.10.00	- Pure-bred breeding animals	u	5%	Free
		- Other :			
	0103.91.00	-- Weighing less than 50 kg	u	5%	Free
	0103.92.00	-- Weighing 50 kg or more	u	5%	Free
01.04		**Live sheep and goats.**			
	0104.10.00	- Sheep	u	5%	Free
	0104.20.00	- Goats	u	5%	Free
01.05		**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls**.			
		- Weighing not more than 185 g :			
		-- Fowls of the species *Gallus domesticus* :			

	0105.11.10	--- Parent stock of one day chick	u	0%	Free
	0105.11.90	--- Other	u	25%	Free
		-- Turkeys :			
	0105.12.10	--- Parent stock of one day chick	u	0%	Free
	0105.12.90	--- Other	u	25%	Free
		-- Ducks :			
	0105.13.10	--- Parent stock of one day chick	u	0%	Free
	0105.13.90	--- Other	u	25%	Free
		-- Geese :			
	0105.14.10	--- Parent stock of one day chick	u	0%	Free
	0105.14.90	--- Other	u	25%	Free
		-- Guinea fowls			
	0105.15.10	--- Parent stock of one day chick	u	0%	Free
	0105.15.90	--- Other	u	25%	Free
		- Other :			
	0105.94.00	-- Fowls of the species *Gallus domesticus*	u	25%	Free
	0105.99.00	-- Other	u	25%	Free
01.06		**Other live animals**			
		- Mammals :			
	0106.11.00	-- Primates	u	5%	Free
	0106.12.00	-- Whales, dolphins and porpoises (Mammals of the order cetacea); Manatees and dugongs (Mammals of the order Sirenia) ; seals, sea lions and walruses (mammals of the suborder Pinnipedia)	u	5%	Free
	0106.13.00	-- Camels and other camelids (*Camelidae*)	u	5%	Free
	0106.14.00	-- Rabbits and hares	u	5%	Free
	0106.19.00	-- Other	u	5%	Free
	0106.20.00	- Reptiles (including snakes and turtles)	u	5%	Free
		- Birds :			
	0106.31.00	-- Birds of prey	u	25%	Free
	0106.32.00	-- Psittaciformes (including parrots, parakeets, Macaws and Cockatoos)	u	25%	Free
	0106.33.00	-- Ostriches; emus (*Dromaius novaehollandiae*)	u	25%	Free
	0106.39.00	-- Other	u	25%	Free
		- Insects :			
	0106.41.00	-- Bees	u	0%	Free
	0106.49.00	-- Other	u	5%	Free
	0106.90.00	- Other	u	5%	Free

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover:

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Edible, non-living insects (heading 04.10);

(c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

(d) Animal fat, other than products of heading 02.09(Chapter 15).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
02.01		**Meat of bovine animals, fresh or chilled.**			
		- Carcasses and half-carcasses :			
	0201.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0201.10.90	--- Other	kg	25%	Free
		- Other cuts with bone in :			
	0201.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0201.20.90	--- Other	kg	25%	Free
		- Boneless :			
	0201.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0201.30.90	--- Other	kg	25%	Free
02.02		**Meat of bovine animals, frozen**.			
		- Carcasses and half-carcasses :			
	0202.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0202.10.90	--- Other	kg	25%	Free
		- Other cuts with bone in :			
	0202.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0202.20.90	--- Other	kg	25%	Free
		- Boneless :			
	0202.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0202.30.90	--- Other	kg	25%	Free
02.03		**Meat of swine, fresh, chilled or frozen.**			
		- Fresh or chilled:			
		-- Carcasses and half-carcasses :			
	0203.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.11.90	--- Other	kg	25%	Free
		-- Hams, shoulders and cuts thereof, with bone in :			
	0203.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.12.90	--- Other	kg	25%	Free
		-- Other :			
	0203.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.19.90	--- Other	kg	25%	Free
		- Frozen :			
		-- Carcasses and half-carcasses :			
	0203.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.21.90	--- Other	kg	25%	Free
		-- Hams, shoulders and cuts thereof, with bone in :			
	0203.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.22.90	--- Other	kg	25%	Free
		-- Other :			
	0203.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.29.90	--- Other	kg	25%	Free

02.04		**Meat of sheep or goats, fresh, chilled or frozen**.			
		- Carcasses and half-carcasses of lamb, fresh or chilled :			
	0204.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.10.90	--- Other	kg	25%	Free
		- Other meat of sheep, fresh or chilled :			
		-- Carcasses and half-carcasses :			
	0204.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.21.90	--- Other	kg	25%	Free
		-- Other cuts with bone in :			
	0204.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.22.90	--- Other	kg	25%	Free
		-- Boneless :			
	0204.23.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.23.90	--- Other	kg	25%	Free
		-- Carcasses and half-carcasses of lamb, frozen :			
	0204.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.30.90	--- Other	kg	25%	Free
		- Other meat of sheep, frozen :			
		-- Carcasses and half-carcasses :			
	0204.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.41.90	--- Other	kg	25%	Free
		-- Other cuts with bone in :			
	0204.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.42.90	--- Other	kg	25%	Free
		-- Boneless :			
	0204.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.43.90	--- Other	kg	25%	Free
		- Meat of goats :			
	0204.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.50.90	--- Other	kg	25%	Free
02.05		**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**			
	0205.00.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0205.00.90	--- Other	kg	25%	Free
02.06		**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen**.			
		- Of bovine animals, fresh or chilled			
	0206.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.10.90	--- Other	kg	25%	Free
		- Of bovine animals frozen :			
		-- Tongues :			
	0206.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.21.90	--- Other	kg	25%	Free
		-- Livers :			
	0206.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.22.90	--- Other	kg	25%	Free
		-- Other :			
	0206.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.29.90	--- Other	kg	25%	Free
		- Of swine, fresh or chilled :			
	0206.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.30.90	--- Other	kg	25%	Free
		- Of swine, frozen :			
		-- Livers :			
	0206.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.41.90	--- Other	kg	25%	Free
		-- Other :			
	0206.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.49.90	--- Other	kg	25%	Free
		- Other, fresh or chilled :			
	0206.80.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0206.80.90	--- Other	kg	25%	Free
		- Other, frozen :			
	0206.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0206.90.90	--- Other	kg	25%	Free
02.07		**Meat, and edible offal, of the poultry of heading. 01.05, fresh, chilled or frozen**.			
		- Of fowls of the species *Gallus domesticus* :			
		-- Not cut in pieces, fresh or chilled :			
	0207.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.11.90	--- Other	kg	25%	Free
		-- Not cut in pieces, frozen :			
	0207.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.12.90	--- Other	kg	25%	Free
		-- Cuts and offal, fresh or chilled :			
	0207.13.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.13.90	--- Other	kg	25%	Free
		-- Cuts and offal, frozen :			
	0207.14.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.14.90	--- Other	kg	25%	Free
		- Of turkeys :			
		-- Not cut in pieces, fresh or chilled :			
	0207.24.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.24.90	--- Other	kg	25%	Free
		-- Not cut in pieces, frozen :			
	0207.25.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.25.90	--- Other	kg	25%	Free
		-- Cuts and offal, fresh or chilled :			
	0207.26.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.26.90	--- Other	kg	25%	Free
		-- Cuts and offal, frozen :			
	0207.27.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.27.90	--- Other	kg	25%	Free
		- Of ducks :			
		-- Not cut in pieces, fresh or chilled :			
	0207.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.41.90	--- Other	kg	25%	Free
		-- Not cut in pieces, frozen :			
	0207.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.42.90	--- Other	kg	25%	Free
		-- Fatty livers, fresh or chilled :			
	0207.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.43.90	--- Other	kg	25%	Free
		-- Other, fresh or chilled :			
	0207.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.44.90	--- Other	kg	25%	Free
		-- Other, frozen :			
	0207.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.45.90	--- Other	kg	25%	Free
		- Of geese:			
		-- Not cut in pieces, fresh or chilled :			
	0207.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.51.90	--- Other	kg	25%	Free
		-- Not cut in pieces, frozen :			
	0207.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.52.90	--- Other	kg	25%	Free
		-- Fatty livers, fresh or chilled :			
	0207.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.53.90	--- Other	kg	25%	Free
		-- Other, fresh or chilled :			
	0207.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.54.90	--- Other	kg	25%	Free
		-- Other, frozen :			
	0207.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0207.55.90	--- Other	kg	25%	Free
		- Of guinea fowls :			
	0207.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0207.60.90	--- Other	kg	25%	Free
02.08		**Other meat and edible meat offal, fresh, chilled or frozen.**			
		- Of rabbits or hares :			
	0208.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.10.90	--- Other	kg	25%	Free
		- Of Primates :			
	0208.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.30.90	--- Other	kg	25%	Free
		- Of whales, dolphins and porpoises (Mammals of the order cetacea); of manatees and dugongs (Mammal of the order sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) :			
	0208.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.40.90	--- Other	kg	25%	Free
		- Of reptiles (including snakes and turtles) :			
	0208.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.50.90	--- Other	kg	25%	Free
		- Of camels and other camelids (*Camelidae*) *:*			
	0208.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.60.90	--- Other	kg	25%	Free
		- Other :			
	0208.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.90.90	--- Other	kg	25%	Free
02.09		**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**			
		- Of pigs :			
	0209.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0209.10.90	--- Other	kg	25%	Free
		- Other :			
	0209.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0209.90.90	--- Other	kg	25%	Free
02.10		**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**			
		- Meat of swine :			
		-- Hams, shoulders and cuts thereof, with bone in :			
	0210.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.11.90	--- Other	kg	25%	Free
		-- Bellies (streaky) and cuts thereof :			
	0210.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.12.90	--- Other	kg	25%	Free
		-- Other :			
	0210.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.19.90	--- Other	kg	25%	Free
		- Meat of bovine animals :			
	0210.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.20.90	--- Other	kg	25%	Free
		- Other, including edible flours and meals of meat or meat offal :			
		-- of primates :			
	0210.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.91.90	--- Other	kg	25%	Free
		-- of whales, dolphins and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order sirenia) ; of seals, sea lions and walruses (mammals of suborder Pinnipedia) :			
	0210.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.92.90	--- Other	kg	25%	Free
		-- Of reptiles (including snakes and turtles) :			
	0210.93.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.93.90	--- Other	kg	25%	Free
		-- Other :			
	0210.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.99.90	--- Other	kg	25%	Free

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1. - This Chapter does not cover:

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or of their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3. - Heading 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
03.01		**Live fish.**			
		- Ornamental fish :			
	0301.11.00	-- Freshwater	kg	25%	Free
	0301.19.00	-- Other	kg	25%	Free
		- Other live fish :			
		-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*) :			
	0301.91.10	--- Fry	kg	0%	Free
	0301.91.90	--- Other	kg	25%	Free
		- Eels (*Anguilla spp.) :*			
	0301.92.10	--- Fry	kg	0%	Free
	0301.92.90	--- Other	kg	25%	Free
		-- Carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*) :			
	0301.93.10	--- Fry	kg	0%	Free
	0301.93.90	--- Other	kg	25%	Free
		-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) :			
	0301.94.10	--- Fry	kg	0%	Free
	0301.94.90	--- Other	kg	25%	Free
		-- Southern bluefin tunas (Thunnus maccoyii) :			
	0301.95.10	--- Fry	kg	0%	Free
	0301.95.90	--- Other	kg	25%	Free
		-- Other :			
	0301.99.10	--- Fry	kg	0%	Free
	0301.99.90	--- Other	kg	25%	Free
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**			
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
		-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*) :			
	0302.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.11.90	--- Other	kg	25%	Free

	-- Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta,Oncorhynchus tschawytscha, Oncorhynchus kisutch,Oncorhynchus masou and Oncorhynchus rhodurus):*			
0302.13.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.13.90	--- Other	kg	25%	Free
	-- *Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)* :			
0302.14.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.14.90	--- Other	kg	25%	Free
	-- Other :			
0302.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.19.90	--- Other	kg	25%	Free
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	--Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) :*			
0302.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.21.90	--- Other	kg	25%	Free
	-- Plaice *(Pleuronectes platessa) :*			
0302.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.22.90	--- Other	kg	25%	Free
	-- Sole *(Solea spp.) :*			
0302.23.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.23.90	--- Other	kg	25%	Free
	-- Turbots (*Psetta maxima*) :			
0302.24.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.24.90	--- Other	kg	25%	Free
	-- Other :			
0302.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.29.90	--- Other	kg	25%	Free
	- Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	-- Albacore or longfinned tunas *(Thunnus alalunga)* :			
0302.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.31.90	--- Other	kg	25%	Free
	-- Yellowfin tunas *(Thunnus albacares)* :			
0302.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.32.90	--- Other	kg	25%	Free
	-- Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*) :			
0302.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.33.90	--- Other	kg	25%	Free
	-- Bigeye tunas *(Thunnus obesus)* :			
0302.34.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.34.90	--- Other	kg	25%	Free
	-- Atlantic and Pacific bluefin tunas (*thunnus thynnus, Thunnus orientalis)* :			
0302.35.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.35.90	--- Other	kg	25%	Free
	-- Southem bluefin tunas *(Thunnus maccoyii)* :			
0302.36.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.36.90	--- Other	kg	25%	Free
	-- Other :			
0302.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.39.90	--- Other	kg	25%	Free
	- Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins,			

	sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:			
	-- Herrings (*Clupea harengus, Clupea pallasi) :*			
0302.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.41.90	--- Other	kg	25%	Free
	-- Anchovies (*Engraulis spp.*) :			
0302.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.42.90	--- Other	kg	25%	Free
	-- Sardines (*Sardina pilachardus*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*) :			
0302.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.43.90	--- Other	kg	25%	Free
	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus) :*			
0302.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.44.90	--- Other	kg	25%	Free
	-- Jack and horse mackerel *(Trachurus spp.*) :			
0302.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.45.90	--- Other	kg	25%	Free
	-- cobia *(Rachycentron canadum*) :			
0302.46.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.46.90	--- Other	kg	25%	Free
	-- swordfish (*Xiphias gladius*) :			
0302.47.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.47.90	--- Other	kg	25%	Free
	-- Other :			
0302.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.49.90	--- Other	kg	25%	Free
	- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) :			
0302.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.51.90	--- Other	kg	25%	Free
	-- Haddock (*Melanogrammus aeglefinus*) :			
0302.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.52.90	--- Other	kg	25%	Free
	-- Coalfish (*Pollachius virens*) :			
0302.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.53.90	--- Other	kg	25%	Free
	-- Hake (*Merluccius spp*., *Urophycis spp.*) :			
0302.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.54.90	--- Other	kg	25%	Free
	-- Alaska Pollock (*Theragra chalcogramma*) :			
0302.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.55.90	--- Other	kg	25%	Free
	-- Blue whitings (*Micromesistius poutassou*, *Micromesistius australis*) :			
0302.56.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.56.90	--- Other	kg	25%	Free
	-- Other :			
0302.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.59.90	--- Other	kg	25%	Free
	- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp.*), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus, Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	-- Tilapias (*Oreochromis spp.*) :			
0302.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0302.71.90	--- Other	kg	25%	Free
		-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*) :			
	0302.72.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.72.90	--- Other	kg	25%	Free
		-- Carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*) :			
	0302.73.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.73.90	--- Other	kg	25%	Free
		-- Eels (*Anguilla spp.*) :			
	0302.74.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.74.90	--- Other	kg	25%	Free
		-- Other :			
	0302.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.79.90	--- Other	kg	25%	Free
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
		-- Dogfish and other sharks :			
	0302.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.81.90	--- Other	kg	25%	Free
		-- Rays and skates (*Rajidae*) :			
	0302.82.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.82.90	--- Other	kg	25%	Free
		-- Toothfish (*Dissostichus spp.*) :			
	0302.83.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.83.90	--- Other	kg	25%	Free
		-- Seabass (*Dicentrarchus spp.*) :			
	0302.84.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.84.90	--- Other	kg	25%	Free
		-- Seabream (*Sparidae*) :			
	0302.85.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.85.90	--- Other	kg	25%	Free
		-- Other :			
		--- Hilsha fish :			
	0302.89.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.89.19	---- Other	kg	25%	Free
		--- Other :			
	0302.89.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.89.99	---- Other	kg	25%	Free
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:			
		-- Livers, roes and milt :			
	0302.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.91.90	--- Other	kg	25%	Free
		-- Shark fins :			
	0302.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.92.90	--- Other	kg	25%	Free
		-- Other :			
	0302.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.99.90	--- Other	kg	25%	Free
03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**			
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
		-- Sockeye salmon (red salmon) (O*ncorhynchus nerka) :*			
	0303.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.11.90	--- Other	kg	25%	Free
		-- Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*) :			
	0303.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.12.90	--- Other	kg	25%	Free
		-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) :			
	0303.13.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

0303.13.90	--- Other	kg	25%	Free
	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) :			
0303.14.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.14.90	--- Other	kg	25%	Free
	-- Other :			
0303.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.19.90	--- Other	kg	25%	Free
	- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus, Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	-- Tilapias (*Oreochromis spp.*) :			
0303.23.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.23.90	--- Other	kg	25%	Free
	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*) :			
0303.24.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.24.90	--- Other	kg	25%	Free
	-- Carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*) :			
0303.25.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.25.90	--- Other	kg	25%	Free
	-- Eels (*Anguilla spp.*) :			
0303.26.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.26.90	--- Other	kg	25%	Free
	-- Other :			
0303.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.29.90	--- Other	kg	25%	Free
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	-- Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) :*			
0303.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.31.90	--- Other	kg	25%	Free
	-- Plaice *(Pleuronectes platessa) :*			
0303.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.32.90	--- Other	kg	25%	Free
	-- Sole *(Solea spp.) :*			
0303.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.33.90	--- Other	kg	25%	Free
	-- Turbots (*Psetta maxima*) :			
0303.34.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.34.90	--- Other	kg	25%	Free
	-- Other :			
0303.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.39.90	--- Other	kg	25%	Free
	- Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	-- Albacore or longfinned tunas *(Thunnus alalunga) :*			
0303.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.41.90	--- Other	kg	25%	Free
	-- Yellowfin tunas *(Thunnus albacares) :*			
0303.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.42.90	--- Other	kg	25%	Free

	-- Skipjack tuna (stripe-bellied bonito) *(Katsuwonus pelamis) :*			
0303.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.43.90	--- Other	kg	25%	Free
	-- Bigeye tunas *(Thunnus obesus) :*			
0303.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.44.90	--- Other	kg	25%	Free
	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) :			
0303.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.45.90	--- Other	kg	25%	Free
	-- Southem bluefin tunas *(Thunnus maccoyii) :*			
0303.46.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.46.90	--- Other	kg	25%	Free
	-- Other :			
0303.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.49.90	--- Other	kg	25%	Free
	- Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	-- Herrings *(Clupea harengus,Clupea pallasii)* :			
0303.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.51.90	--- Other	kg	25%	Free
	-- Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*) :			
0303.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.53.90	--- Other	kg	25%	Free
	-- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*):			
0303.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.54.90	--- Other	kg	25%	Free
	-- Jack and horse mackerel (*Trachurus spp.*) :			
0303.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.55.90	--- Other	kg	25%	Free
	-- Cobia (*Rachycentron canadum*) :			
0303.56.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.56.90	--- Other	kg	25%	Free
	-- Swordfish (*Xiphias gladius*) :			
0303.57.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.57.90	--- Other	kg	25%	Free
	-- Other :			
0303.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.59.90	--- Other	kg	25%	Free
	- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) :			
0303.63.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.63.90	--- Other	kg	25%	Free
	-- Haddock (*Melanogrammus aeglefinus*) :			
0303.64.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.64.90	--- Other	kg	25%	Free
	-- Coalfish (*Pollachius virens*) :			
0303.65.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.65.90	--- Other	kg	25%	Free
	-- Hake (*Merluccius spp.*, *Urophycis spp.*) :			

	0303.66.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.66.90	--- Other	kg	25%	Free
		-- Alaska Pollock (*Theragra chalcogramma*) :			
	0303.67.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.67.90	--- Other	kg	25%	Free
		-- Blue whitings (*Micromesistius poutassou*, *Micromesistius australis*) :			
	0303.68.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.68.90	--- Other	kg	25%	Free
		-- Other :			
	0303.69.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.69.90	--- Other	kg	25%	Free
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
		-- Dogfish and other sharks :			
	0303.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.81.90	--- Other	kg	25%	Free
		-- Rays and skates (*Rajidae*) :			
	0303.82.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.82.90	--- Other	kg	25%	Free
		-- Toothfish (*Dissostichus spp.*) :			
	0303.83.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.83.90	--- Other	kg	25%	Free
		-- Seabass (*Dicentrarchus spp.*) :			
	0303.84.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.84.90	--- Other	kg	25%	Free
		-- Other :			
	0303.89.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.89.90	--- Other	kg	25%	Free
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
		-- Livers, roes and milt :			
	0303.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.91.90	--- Other	kg	25%	Free
		-- Shark fins :			
	0303.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.92.90	--- Other	kg	25%	Free
		-- Other :			
	0303.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0303.99.90	--- Other	kg	25%	Free
03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**			
		- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :			
		-- Tilapias (*Oreochromis spp.*) :			
	0304.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.31.90	--- Other	kg	25%	Free
		-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*) :			
	0304.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.32.90	--- Other	kg	25%	Free
		-- Nile Perch (*Lates niloticus*) :			
	0304.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.33.90	--- Other	kg	25%	Free
		-- Other :			
	0304.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.39.90	--- Other	kg	25%	Free
		- Fresh or chilled fillets of other fish :			
		-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) :			

0304.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.41.90	--- Other	kg	25%	Free
	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) :			
0304.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.42.90	--- Other	kg	25%	Free
	-- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*) :			
0304.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.43.90	--- Other	kg	25%	Free
	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae :*			
0304.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.44.90	--- Other	kg	25%	Free
	-- Swordfish (*Xiphias gladius*) :			
0304.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.45.90	--- Other	kg	25%	Free
	-- Toothfish (*Dissostichus spp.*) :			
0304.46.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.46.90	--- Other	kg	25%	Free
	-- Dogfish and other sharks :			
0304.47.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.47.90	--- Other	kg	25%	Free
	-- Rays and skates (*Rajidae*) :			
0304.48.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.48.90	--- Other	kg	25%	Free
	-- Other :			
0304.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.49.90	--- Other	kg	25%	Free
	- Other, fresh or chilled :			
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :			
0304.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.51.90	--- Other	kg	25%	Free
	-- Salmonidae :			
0304.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.52.90	--- Other	kg	25%	Free
	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae :*			
0304.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.53.90	--- Other	kg	25%	Free
	-- Swordfish (*Xiphias gladius*) :			
0304.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.54.90	--- Other	kg	25%	Free
	-- Toothfish (*Dissostichus spp.*) :			
0304.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.55.90	--- Other	kg	25%	Free
	-- Dogfish and other sharks :			
0304.56.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.56.90	--- Other	kg	25%	Free
	-- Rays and skates (*Rajidae*) :			
0304.57.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.57.90	--- Other	kg	25%	Free
	-- Other :			
0304.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.59.90	--- Other	kg	25%	Free

	- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):			
	-- Tilapias (*Oreochromis spp.*) :			
0304.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.61.90	--- Other	kg	25%	Free
	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*) :			
0304.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.62.90	--- Other	kg	25%	Free
	-- Nile Perch (*Lates niloticus*) :			
0304.63.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.63.90	--- Other	kg	25%	Free
	-- Other :			
0304.69.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.69.90	--- Other	kg	25%	Free
	- Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae* :			
	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) :			
0304.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.71.90	--- Other	kg	25%	Free
	-- Haddock (*Melanogrammus aeglefinus*) :			
0304.72.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.72.90	--- Other	kg	25%	Free
	-- Coalfish (*Pollachius virens*) :			
0304.73.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.73.90	--- Other	kg	25%	Free
	-- Hake (*Merluccius spp.*, *Urophycis spp.*) :			
0304.74.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.74.90	--- Other	kg	25%	Free
	-- Alaska Pollock (*Theragra chalcogramma*) :			
0304.75.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.75.90	--- Other	kg	25%	Free
	-- Other :			
0304.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.79.90	--- Other	kg	25%	Free
	- Frozen fillets of other fish :			
	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) :			
0304.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.81.90	--- Other	kg	25%	Free
	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) :			
0304.82.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.82.90	--- Other	kg	25%	Free
	-- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*) :			
0304.83.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.83.90	--- Other	kg	25%	Free
	-- Swordfish (*Xiphias gladius*) :			
0304.84.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.84.90	--- Other	kg	25%	Free
	-- Toothfish (*Dissostichus spp.*) :			
0304.85.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.85.90	--- Other	kg	25%	Free
	-- Herrings (*Clupea harengus*, *Clupea pallasii*) :			
0304.86.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0304.86.90	--- Other	kg	25%	Free
		-- Tunas (of the genus *Thunnus*), Skipjack tuna (stripe-bellied bonito) *(Katsuwonus pelamis) :*			
	0304.87.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.87.90	--- Other	kg	25%	Free
		-- Dogfish, other sharks, rays and skates (*Rajidae*) :			
	0304.88.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.88.90	--- Other	kg	25%	Free
		-- Other :			
	0304.89.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.89.90	--- Other	kg	25%	Free
		- Other frozen :			
		-- Swordfish *(Xiphias gladius) :*			
	0304.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.91.90	--- Other	kg	25%	Free
		-- Toothfish *(Dissostichus spp.) :*			
	0304.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.92.90	--- Other	kg	25%	Free
		-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :			
	0304.93.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.93.90	--- Other	kg	25%	Free
		-- Alaska Pollock (*Theragra chalcogramma*) :			
	0304.94.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.94.90	--- Other	kg	25%	Free
		-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae,* other than Alaska Pollock (*Theragra chalcogramma*) :			
	0304.95.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.95.90	--- Other	kg	25%	Free
		-- Dogfish and other sharks :			
	0304.96.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.96.90	--- Other	kg	25%	Free
		-- Rays and skates (*Rajidae*) :			
	0304.97.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.97.90	--- Other	kg	25%	Free
		-- Other :			
	0304.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0304.99.90	--- Other	kg	25%	Free
03.05		**Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process.**			
		- Livers, roes and milt of fish, dried, smoked, salted or in brine :			
	0305.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.20.90	--- Other	kg	25%	Free
		- Fish fillets, dried, salted or in brine, but not smoked :			
		-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :			
	0305.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.31.90	--- Other	kg	25%	Free
		-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae :*			
	0305.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

0305.32.90	--- Other	kg	25%	Free
	-- Other :			
0305.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.39.90	--- Other	kg	25%	Free
	- Smoked fish, including fillets, other than edible fish offal:			
	-- Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho) :*			
0305.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.41.90	--- Other	kg	25%	Free
	-- Herrings *(Clupea harengus, Clupea pallasii) :*			
0305.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.42.90	--- Other	kg	25%	Free
	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) :			
0305.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.43.90	--- Other	kg	25%	Free
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :			
0305.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.44.90	--- Other	kg	25%	Free
	-- Other :			
0305.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.49.90	--- Other	kg	25%	Free
	- Dried fish, other than edible fish offal, whether or not salted but not smoked :			
	-- Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* :			
0305.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.51.90	--- Other	kg	25%	Free
	-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :			
0305.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.52.90	--- Other	kg	25%	Free
	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) :			
0305.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.53.90	--- Other	kg	25%	Free
	-- Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*) :			
0305.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.54.90	--- Other	kg	25%	Free
	-- Other :			
0305.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.59.90	--- Other	kg	25%	Free

		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :		
		-- Herrings *(Clupea harengus, Clupea pallasii) :*		
	0305.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.61.90	--- Other	kg	25%	Free
		-- Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus) :*		
	0305.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.62.90	--- Other	kg	25%	Free
		-- Anchovies *(Engraulis spp.) :*		
	0305.63.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.63.90	--- Other	kg	25%	Free
		-- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :		
	0305.64.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.64.90	--- Other	kg	25%	Free
		-- Other :		
	0305.69.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.69.90	--- Other	kg	25%	Free
		- Fish fins, heads, tails, maws and other edible fish offal :		
		-- Shark fins :		
	0305.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.71.90	--- Other	kg	25%	Free
		-- Fish heads, tails and maws :		
	0305.72.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.72.90	--- Other	kg	25%	Free
		-- Other :		
	0305.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0305.79.90	--- Other	kg	25%	Free
03.06		**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.**		
		- Frozen:		
	0306.11.00	-- Rock lobster and other sea craw fish *(Palinurus spp.,Panulirus spp.,Jasus spp.)*	kg	25%	Free
	0306.12.00	-- Lobsters *(Homarus spp.)*	kg	25%	Free
	0306.14.00	-- Crabs	kg	25%	Free
	0306.15.00	-- Norway lobsters (*Nephrops norvegicus*)	kg	25%	Free
	0306.16.00	-- Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*)	kg	25%	Free
	0306.17.00	-- Other shrimps and prawns	kg	25%	Free
	0306.19.00	-- Other	kg	25%	Free
		- Live, fresh or chilled :		
		-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*) :		
	0306.31.10	--- Fry	kg	0%	Free
	0306.31.90	--- Other	kg	25%	Free
		-- Lobsters (*Homarus spp.*) :		
	0306.32.10	--- Fry	kg	0%	Free
	0306.32.90	--- Other	kg	25%	Free
		-- Crabs :		
	0306.33.10	--- Fry	kg	0%	Free
	0306.33.90	--- Other	kg	25%	Free
		-- Norway lobsters (*Nephrops norvegicus*) :		
	0306.34.10	--- Fry	kg	0%	Free
	0306.34.90	--- Other	kg	25%	Free
		-- Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*) :		
	0306.35.10	--- Fry	kg	0%	Free
	0306.35.90	--- Other	kg	25%	Free

		-- Other shrimps and prawns :		
	0306.36.10	--- Fry	kg	0%	Free
	0306.36.90	--- Other	kg	25%	Free
		-- Other :		
	0306.39.10	--- Fry	kg	0%	Free
	0306.39.90	--- Other	kg	25%	Free
		- Other :		
		-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*) :		
	0306.91.10	--- Fry	kg	0%	Free
	0306.91.90	--- Other	kg	25%	Free
		-- Lobsters (*Homarus spp.*) :		
	0306.92.10	--- Fry	kg	0%	Free
	0306.92.90	--- Other	kg	25%	Free
		-- Crabs :		
	0306.93.10	--- Fry	kg	0%	Free
	0306.93.90	--- Other	kg	25%	Free
		-- Norway lobsters (*Nephrops norvegicus*) :		
	0306.94.10	--- Fry	kg	0%	Free
	0306.94.90	--- Other	kg	25%	Free
		-- Shrimps and prawns :		
	0306.95.10	--- Fry	kg	0%	Free
	0306.95.90	--- Other	kg	25%	Free
		-- Other :		
	0306.99.10	--- Fry	kg	0%	Free
	0306.99.90	--- Other	kg	25%	Free
03.07		**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.**			
		- Oysters :		
		-- Live, fresh or chilled :		
	0307.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.11.90	--- Other	kg	25%	Free
		-- Frozen :		
	0307.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.12.90	--- Other	kg	25%	Free
		-- Other :		
	0307.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.19.90	--- Other	kg	25%	Free
		- Scallops and other molluscs of the *family Pectinidae* :		
		-- Live, fresh or chilled :		
	0307.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.21.90	--- Other	kg	25%	Free
		-- Frozen :		
	0307.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.22.90	--- Other	kg	25%	Free
		-- Other :		
	0307.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.29.90	--- Other	kg	25%	Free
		- Mussels *(Mytilus spp., perna spp.)* :		
		-- Live, fresh or chilled :		
	0307.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.31.90	--- Other	kg	25%	Free
		-- Frozen :		
	0307.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.32.90	--- Other	kg	25%	Free
		-- Other :		
	0307.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0307.39.90	--- Other	kg	25%	Free
		- Cuttle fish and squid :		
		-- Live, fresh or chilled :		
	0307.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

0307.42.90	--- Other	kg	25%	Free
	-- Frozen :			
0307.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.43.90	--- Other	kg	25%	Free
	-- Other :			
0307.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.49.90	--- Other	kg	25%	Free
	- Octopus *(Octopus spp.):*			
	-- Live, fresh or chilled :			
0307.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.51.90	--- Other	kg	25%	Free
	-- Frozen :			
0307.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.52.90	--- Other	kg	25%	Free
	-- Other :			
0307.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.59.90	--- Other	kg	25%	Free
	- Snails, other than sea snails :			
0307.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.60.90	--- Other	kg	25%	Free
	-Clams, cockles and ark shells (families *Arcidae*, *Arcticidae*, *Cardiidae*, *Donacidae*, *Hiatellidae*, *Mactridae*, *Mesodesmatidae*, *Myidae, Semelidae*, *Solecurtidae*, *Solenidae*, *Tridacnidae* and *Veneridae*) :			
	-- Live, fresh or chilled :			
0307.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.71.90	--- Other	kg	25%	Free
	-- Frozen :			
0307.72.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.72.90	--- Other	kg	25%	Free
	-- Other :			
0307.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.79.90	--- Other	kg	25%	Free
	- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*) :			
	-- Live, fresh or chilled abalone (*Haliotis spp.*) :			
0307.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.81.90	--- Other	kg	25%	Free
	-- Live, fresh or chilled stromboid conchs (*Strombus spp.*) :			
0307.82.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.82.90	--- Other	kg	25%	Free
	-- Frozen abalone (*Haliotis spp.*) :			
0307.83.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.83.90	--- Other	kg	25%	Free
	-- Frozen stromboid conchs (*Strombus spp.*) :			
0307.84.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.84.90	--- Other	kg	25%	Free
	-- Other abalone (*Haliotis spp.*) :			
0307.87.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.87.90	--- Other	kg	25%	Free
	-- Other stromboid conchs (*Strombus spp.*) :			
0307.88.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.88.90	--- Other	kg	25%	Free
	- Other :			
	-- Live, fresh or chilled :			
0307.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.91.90	--- Other	kg	25%	Free
	-- Frozen :			
0307.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.92.90	--- Other	kg	25%	Free
	-- Other :			
0307.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0307.99.90	--- Other	kg	25%	Free
03.08		**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.**			
		- Sea cucumbers (*Stichopus japonicus*, *Holothuroidea*) :			
		-- Live, fresh or chilled :			
	0308.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.11.90	--- Other	kg	25%	Free
		-- Frozen :			
	0308.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.12.90	--- Other	kg	25%	Free
		-- Other :			
	0308.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.19.90	--- Other	kg	25%	Free
		- Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*) :			
		-- Live, fresh or chilled :			
	0308.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.21.90	--- Other	kg	25%	Free
		-- Frozen :			
	0308.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.22.90	--- Other	kg	25%	Free
		-- Other :			
	0308.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.29.90	--- Other	kg	25%	Free
		- Jellyfish (*Rhopilema spp.*) :			
	0308.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.30.90	--- Other	kg	25%	Free
		- Other :			
	0308.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0308.90.90	--- Other	kg	25%	Free
03.09		**Flours, meals, and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.**			
		- Of fish :			
	0309.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0309.10.90	--- Other	kg	25%	Free
		- Other :			
	0309.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0309.90.90	--- Other	kg	25%	Free

Chapter 4

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

Notes.

1.- The expression "milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added suger or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3.- - For the purposes of heading 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2% by weight and and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

(a) a milkfat content, by weight of the dry matter, of 5 per cent or more;
(b) a dry matter content, by weight of at least 70 per cent but not exceeding 85 per cent; and
(c) they are moulded or capable of being moulded.

5.- This Chapter does not cover:

(a) Non-living insects, unfit for human consumption (heading 05.11);

(b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);

(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

6.- For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Sub-heading Notes.

1.- For the purposes of sub-heading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, any products obtained by mixing natural whey constituents.

2. - For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (Subheading 0405.90).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
04.01		**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**			
		- Of a fat content, by weight, not exceeding 1% :			
	0401.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0401.10.90	--- Other	kg	25%	Free
		- Of a fat content, by weight, exceeding 1% but not exceeding 6% :			
	0401.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.20.90	--- Other	kg	25%	Free
		- Of a fat content, by weight, exceeding 6% but not exceeding 10% :			
	0401.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.40.90	--- Other	kg	25%	Free
		- Of a fat content, by weight, exceeding 10% :			
	0401.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.50.90	--- Other	kg	25%	Free
04.02		**Milk and cream, concentrated or containing added sugar or other sweetening matter.**			
		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% :			
	0402.10.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
		--- Other :			
	0402.10.91	---- Imported by Industrial IRC holder VAT compliant milk and milk products manufacturing industry	kg	10%	Free
	0402.10.99	---- Other	kg	10%	Free
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding1.5% :			
		-- Not containing added sugar or other sweetening matter :			
	0402.21.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
		--- Other :			
	0402.21.91	---- Imported by Industrial IRC holder VAT compliant milk and milk products manufacturing industry	kg	10%	Free
	0402.21.99	---- Other	kg	10%	Free
		-- Other :			
	0402.29.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
	0402.29.90	--- Other	kg	25%	Free
		- Other :			
	0402.91.00	-- Not containing added sugar or other sweetening matter	kg	25%	Free
	0402.99.00	-- Other	kg	25%	Free
04.03		**Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**			
	0403.20.00	- Yogurt	kg	25%	Free
	0403.90.00	- Other	kg	25%	Free
04.04		**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter not elsewhere specified or included.**			
		- Whey whether or not concentrated or containing added sugar or other sweetening matter :			
	0404.10.10	--- Imported by Industrial IRC holder VAT compliant food processing industry	kg	25%	Free
	0404.10.90	--- Other	kg	25%	Free
	0404.90.00	- Other	kg	25%	Free
04.05		**Butter and other fats and oils derived from milk; dairy spreads.**			
	0405.10.00	- Butter	kg	25%	Free
	0405.20.00	- Dairy spreads	kg	25%	Free
	0405.90.00	- Other	kg	25%	Free
04.06		**Cheese and Curd.**			
	0406.10.00	- Fresh (unripened or uncured) cheese including whey cheese, and curd	kg	25%	Free
	0406.20.00	- Grated or powdered cheese, of all kinds	kg	25%	Free
	0406.30.00	- Processed cheese, not grated or powdered	kg	25%	Free
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	kg	25%	Free
	0406.90.00	- Other cheese	kg	25%	Free
04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**			
		- Fertilised eggs for incubation :			
	0407.11.00	-- Of fowls of the species *Gallus domesticus*	12u	25%	Free
	0407.19.00	-- Other	12u	25%	Free

		- Other fresh eggs :			
	0407.21.00	-- Of fowls of the species *Gallus domesticus*	12u	25%	Free
	0407.29.00	-- Other	12u	25%	Free
	0407.90.00	- Other	12u	25%	Free
04.08		**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved whether or not containing added sugar or other sweetening matter.**			
		- Egg yolks :			
	0408.11.00	-- Dried	kg	25%	Free
	0408.19.00	-- Other	kg	25%	Free
		- Other :			
	0408.91.00	-- Dried	kg	25%	Free
	0408.99.00	-- Other	kg	25%	Free
04.09		**Natural honey.**			
	0409.00.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0409.00.90	-- Other	kg	25%	Free
04.10		**Insects and other edible products of animal origin, not elsewhere specified or included.**			
		- Insects :			
	0410.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0410.10.90	--- Other	kg	25%	Free
		- Other :			
	0410.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0410.90.90	--- Other	kg	25%	Free

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover:

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
05.01	0501.00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	kg	10%	Free
05.02		**Pigs', hogs' or boars' bristles and hair; badger hair and' other brush-making hair; waste of such bristles or hair.**			
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	10%	Free
	0502.90.00	- Other	kg	10%	Free
[05.03]					
05.04	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.**	kg	10%	Free
05.05		**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**			
	0505.10.00	- Feathers of a kind used for stuffing; down	kg	10%	Free
	0505.90.00	- Other	kg	10%	Free
05.06		**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**			
	0506.10.00	- Ossein and bones treated with acid	kg	10%	Free
		- Other :			
	0506.90.10	--- Bone ash imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	kg	10%	Free
	0506.90.90	--- Other	kg	10%	Free
05.07		**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves,nails, claws and beaks, unworked or simply prepared but not cut to shape;powder and waste of these of these products.**			
	0507.10.00	- Ivory; ivory powder and waste	kg	25%	Free
	0507.90.00	- Other	kg	25%	Free

05.08	0508.00.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	kg	0%	Free
[05.09]					
05.10		**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.**			
	0510.00.10	--- Glands including pituitary glands	kg	5%	Free
	0510.00.90	--- Other	kg	10%	Free
05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**			
	0511.10.00	- Bovine semen	--	0%	Free
		- Other:			
	0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	5%	Free
		-- Other :			
	0511.99.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0511.99.90	--- Other	kg	5%	Free

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 per cent by weight.

Chapter 6

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

Notes.

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
06.01		**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading.12.12.**			
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	5%	Free
	0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u	5%	Free
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn.**			
	0602.10.00	- Unrooted cuttings and slips	u	5%	Free
	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	5%	Free
	0602.30.00	- Rhododendrons and azaleas, grafted or not	u	5%	Free
	0602.40.00	- Roses, grafted or not	u	5%	Free
		- Other :			
	0602.90.10	--- Mushroom	u	15%	Free
	0602.90.90	--- Other	u	5%	Free
06.03		**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**			
		- Fresh :			
	0603.11.00	-- Roses	kg	25%	Free
	0603.12.00	-- Carnations	kg	25%	Free
	0603.13.00	-- Orchids	kg	25%	Free
	0603.14.00	-- Chrysanthemums	kg	25%	Free
	0603.15.00	-- Lilies (*Lilium spp.*)	kg	25%	Free
	0603.19.00	-- Other	kg	25%	Free
	0603.90.00	- Other	kg	25%	Free

06.04		**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**			
	0604.20.00	- Fresh	kg	10%	Free
	0604.90.00	- Other	kg	10%	Free

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn *(Zea mays var, saccharata),* fruits of the genus *Capsicum* or of the genus *pimenta,* fennel, parsley, chervil, tarragon, cress and sweet marjoram *(Majorana hortensis or Origanum majorana).*

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:

(a) dried leguminous vegetables, shelled (heading 07.13);

(b) sweet corn in the forms specified in headings 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
07.01		**Potatoes, fresh or chilled.**			
		- Seed :			
	0701.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	0701.10.90	--- Other	kg	0%	Free
		- Other :			
		-- Fresh :			
	0701.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0701.90.19	---- Other	kg	25%	Free
		-- Chilled :			
	0701.90.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0701.90.29	---- Other	kg	25%	Free
07.02		**Tomatoes, fresh or chilled.**			
		--- Fresh :			
	0702.00.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0702.00.19	---- Other	kg	25%	Free
		--- Chilled :			
	0702.00.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0702.00.29	---- Other	kg	25%	Free
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**			
		- Onions and shallots :			
		-- Onions :			
	0703.10.11	---- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0703.10.19	---- Other	kg	5%	Free
		--- Shallots :			
	0703.10.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0703.10.29	---- Other	kg	25%	Free

		- Garlic :			
	0703.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0703.20.90	--- Other	kg	5%	Free
		- Leeks and other alliaceous vegetables :			
	0703.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0703.90.90	--- Other	kg	25%	Free
07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**			
		- Cauliflowers and broccoli :			
	0704.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0704.10.90	--- Other	kg	25%	Free
		- Brussels sprouts :			
	0704.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0704.20.90	--- Other	kg	25%	Free
		- Other :			
	0704.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0704.90.90	--- Other	kg	25%	Free
07.05		**Lettuce *(Lactuca sativa*) and chicory *(Cichorium spp.)*, fresh or chilled.**			
		- Lettuce :			
		-- Cabbage lettuce (*head lettuce*) :			
	0705.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0705.11.90	--- Other	kg	25%	Free
		-- Other :			
	0705.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0705.19.90	--- Other	kg	25%	Free
		- Chicory :			
		-- Witloof chicory *(Cichorium intybus var. foliosum) :*			
	0705.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0705.21.90	--- Other	kg	25%	Free
		-- Other :			
	0705.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0705.29.90	--- Other	kg	25%	Free
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**			
		- Carrots and turnips :			
	0706.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0706.10.90	--- Other	kg	25%	Free
		- Other :			
	0706.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0706.90.90	--- Other	kg	25%	Free
07.07		**Cucumbers and gherkins, fresh or chilled.**			
	0707.00.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0707.00.90	--- Other	kg	25%	Free
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**			
		- Peas*(pisum sativum) :*			
	0708.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0708.10.90	--- Other	kg	25%	Free
		- Beans *(Vigna spp., phaseolus spp.) :*			
	0708.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0708.20.90	--- Other	kg	25%	Free
		- Other leguminous vegetables :			
	0708.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0708.90.90	--- Other	kg	25%	Free
07.09		**Other vegetables, fresh or chilled.**			
		- Asparagus :			
	0709.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.20.90	--- Other	kg	25%	Free
		- Aubergines (egg plants) :			
	0709.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.30.90	--- Other	kg	25%	Free
		- Celery other than celeriac :			
	0709.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.40.90	--- Other	kg	25%	Free

		- Mushrooms and truffles :			
		-- Mushrooms of the genus *Agaricus* :			
	0709.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.51.90	--- Other	kg	25%	Free
		-- Mushrooms of the genus *Boletus* :			
	0709.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.52.90	--- Other	kg	25%	Free
		-- Mushrooms of the genus *Cantharellus* :			
	0709.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.53.90	--- Other	kg	25%	Free
		-- Shiitake (*Lentinus edodes*) :			
	0709.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.54.90	--- Other	kg	25%	Free
		-- Matsutake (*Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum*) :			
	0709.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.55.90	--- Other	kg	25%	Free
		-- Truffles (*Tuber spp.*) :			
	0709.56.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.56.90	--- Other	kg	25%	Free
		-- Other :			
	0709.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.59.90	--- Other	kg	25%	Free
		- Fruits of the genus Capsicum or of the genus Pimenta :			
		--- Sweet peppers :			
	0709.60.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.60.19	---- Other	kg	25%	Free
		--- Other :			
	0709.60.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.60.99	---- Other	kg	25%	Free
		- Spinach, New Zealand spinach and orache spinach (garden spinach) :			
	0709.70.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.70.90	--- Other	kg	25%	Free
		- Other :			
		-- Globe artichokes :			
	0709.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.91.90	--- Other	kg	25%	Free
		-- Olives :			
	0709.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.92.90	--- Other	kg	25%	Free
		-- Pumpkins, squash and gourds (*Cucurbita spp.*) :			
	0709.93.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.93.90	--- Other	kg	25%	Free
		-- Other :			
	0709.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0709.99.90	--- Other	kg	25%	Free
07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**			
		- Potatoes :			
	0710.10.10	--- Wrapped/canned upto 2.5 kgban	kg	25%	Free
	0710.10.90	--- Other	kg	25%	Free
		- Leguminous vegetables shelled or unshelled :			
		-- Peas *(Pisum sativum) :*			
	0710.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0710.21.90	--- Other	kg	25%	Free
		-- Beans *(Vigna spp. Phaseolus spp.) :*			
	0710.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0710.22.90	--- Other	kg	25%	Free
		-- Other :			
	0710.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0710.29.90	--- Other	kg	25%	Free
		- Spinach, New Zealand spinach and orache spinach (garden spinach) :			
	0710.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0710.30.90	--- Other	kg	25%	Free
		- Sweet corn :			
	0710.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0710.40.90	--- Other	kg	25%	Free
		- Other vegetables :			
	0710.80.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0710.80.90	--- Other	kg	25%	Free
		- Mixtures of vegetables :			
	0710.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0710.90.90	--- Other	kg	25%	Free
07.11		**Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.**			
	0711.20.00	- Olives	kg	25%	Free
	0711.40.00	- Cucumbers and gherkins	kg	25%	Free
		- Mushrooms and truffles :			
	0711.51.00	-- Mushrooms of the genus Agaricus	kg	25%	Free
	0711.59.00	-- Other	kg	25%	Free
	0711.90.00	- Other vegetables; mixtures of vegetables	kg	25%	Free
07.12		**Dried vegetables, whole, cut sliced, broken or in powder, but not further prepared.**			
		- Onions :			
	0712.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0712.20.90	--- Other	kg	25%	Free
		- Mushrooms, wood ears *(Auricularia spp.),* jelly fungi *(Tremella spp.)* and truffles :			
		-- Mushrooms of the genus Agaricus :			
	0712.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0712.31.90	--- Other	kg	25%	Free
		-- Wood ears *(Auricularia spp.) :*			
	0712.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0712.32.90	--- Other	kg	25%	Free
		-- Jelly fungi *(Tremella spp.) :*			
	0712.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0712.33.90	--- Other	kg	25%	Free
		-- Shiitake (*Lentinus edodes*) :			
	0712.34.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0712.34.90	--- Other	kg	25%	Free
		-- Other :			
	0712.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0712.39.90	--- Other	kg	25%	Free
		- Other vegetables; mixtures of vegetables :			
	0712.90.10	--- Sweet corn	kg	25%	Free
		--- Other :			
	0712.90.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0712.90.92	---- Dihydrated chives imported by Industrial IRC holder VAT compliant biscuits and bakery products manufacturing industry	kg	25%	Free
	0712.90.99	---- Other	kg	25%	Free
07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split.**			
		- Peas *(Pisum sativum) :*			
	0713.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	0713.10.90	--- Other	kg	0%	Free
		- Chickpeas (*garbanzos) :*			
	0713.20.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	0713.20.90	--- Other	kg	0%	Free
		- Beans *(Vigna spp., phaseolus spp.) :*			
		-- Beans of the species *Vigna mungo (L.) Hepper or vigna radiata (L.) Wilczek :*			
	0713.31.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.31.90	--- Other	kg	5%	Free
		-- Small red *(Adzuki)* beans *(phaseolus or Vigna angularis) :*			
	0713.32.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.32.90	--- Other	kg	5%	Free
		-- Kidney beans, including white pea beans *(Phaseolus vulgaris)) :*			

	0713.33.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.33.90	--- Other	kg	5%	Free
		-- Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*) :			
	0713.34.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.34.90	--- Other	kg	5%	Free
		-- Cow peas (*Vigna unguiculata*) :			
	0713.35.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.35.90	--- Other	kg	5%	Free
		-- Other :			
	0713.39.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.39.90	--- Other	kg	5%	Free
		- Lentils :			
	0713.40.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	0713.40.90	--- Other	kg	0%	Free
		- Broad beans *(Vicia faba var. major)* and horse beans *(Vicia faba var. equina, Vicia faba var. minor) :*			
	0713.50.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.50.90	--- Other	kg	5%	Free
		- Pigeon peas (*Cajanus cajan*) :			
	0713.60.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.60.90	--- Other	kg	5%	Free
		- Other :			
	0713.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0713.90.90	--- Other	kg	5%	Free
07.14		**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**			
		- Manioc (*Cassava*) :			
	0714.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0714.10.90	--- Other	kg	25%	Free
		- Sweet Potatoes :			
	0714.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0714.20.90	--- Other	kg	25%	Free
		- Yams (*Dioscorea spp.*) :			
	0714.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0714.30.90	--- Other	kg	25%	Free
		- Taro (*Colocasia spp.*) :			
	0714.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0714.40.90	--- Other	kg	25%	Free
		- Yautia (*Xanthosoma spp.*) :			
	0714.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0714.50.90	--- Other	kg	25%	Free
		- Other :			
		--- Sago :			
	0714.90.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0714.90.19	---- Other	kg	10%	Free
		--- Other :			
	0714.90.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0714.90.99	---- Other	kg	25%	Free

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated,or treated for the following purposes:

a. For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

b. To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

4.- Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provitional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
08.01		**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**			
		- Coconuts :			
		-- Desiccated :			
	0801.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.11.90	--- Other	kg	25%	Free
		-- In the inner shell (*endocarp*) :			
	0801.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.12.90	--- Other	kg	25%	Free
		-- Other :			
	0801.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.19.90	--- Other	kg	25%	Free
		- Brazil nuts :			
		-- In shell :			
	0801.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.21.90	--- Other	kg	25%	Free
		-- Shelled :			
	0801.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.22.90	--- Other	kg	25%	Free
		- Cashew nuts :			
		--in shell :			
	0801.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.31.90	--- Other	kg	1%	Free
		-- Shelled :			
	0801.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.32.90	--- Other	kg	5%	Free
08.02		**Other nuts, fresh or dried, whether or not shelled or peeled**.			
		- Almonds :			
		-- In shell :			
	0802.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.11.90	--- Other	kg	25%	Free
		-- Shelled :			
	0802.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.12.90	--- Other	kg	25%	Free

		- Hazelnuts or filberts *(Corylus spp.)* :			
		-- In shell :			
	0802.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.21.90	--- Other	kg	25%	Free
		-- Shelled :			
	0802.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.22.90	--- Other	kg	25%	Free
		- Walnuts :			
		-- In shell :			
	0802.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.31.90	--- Other	kg	25%	Free
		-- Shelled :			
	0802.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.32.90	--- Other	kg	25%	Free
		- Chestnuts *(Castanea spp.)* :			
		-- In Shell :			
	0802.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.41.90	--- Other	kg	25%	Free
		-- Shelled :			
	0802.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.42.90	--- Other	kg	25%	Free
		- Pistachios :			
		-- In Shell :			
	0802.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.51.90	--- Other	kg	25%	Free
		-- Shelled :			
	0802.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.52.90	--- Other	kg	25%	Free
		- Macadamia nuts :			
		-- In Shell :			
	0802.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.61.90	--- Other	kg	25%	Free
		-- Shelled :			
	0802.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.62.90	--- Other	kg	25%	Free
		- Kola nuts (*Cola spp.*) :			
	0802.70.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.70.90	--- Other	kg	25%	Free
		- Areca nuts :			
	0802.80.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.80.90	--- Other	kg	25%	Free
		- Other :			
		-- Pine nuts, in shell :			
	0802.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.91.90	--- Other	kg	25%	Free
		-- Pine nuts, shelled :			
	0802.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.92.90	--- Other	kg	25%	Free
		-- Other :			
		--- Betelnuts :			
	0802.99.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.99.12	---- Semi-processed betelnuts packed in 60-80 kg bag	kg	25%	Free
	0802.99.19	---- Other	kg	25%	Free
		--- Other :			
	0802.99.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.99.99	---- Other	kg	25%	Free
08.03		**Bananas, including plantains, fresh or dried.**			
		- Plaintains :			
	0803.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0803.10.90	--- Other	kg	25%	Free
		- Other :			
	0803.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0803.90.90	--- Other	kg	25%	Free

08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**			
		- Dates :			
		--- Fresh :			
	0804.10.11	---- Wrapped/canned upto 2.5 kg	kg	0%	Free
	0804.10.19	---- Other	kg	0%	Free
		--- Dried :			
	0804.10.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.10.29	---- Other	kg	25%	Free
		- Figs :			
		--- Fresh :			
	0804.20.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.20.19	---- Other	kg	25%	Free
		--- Dried :			
	0804.20.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.20.29	---- Other	kg	25%	Free
		- Pineapples :			
	0804.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.30.90	--- Other	kg	25%	Free
		- Avocados :			
	0804.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.40.90	--- Other	kg	25%	Free
		- Guavas, mangoes and mangosteens :			
		--- Guavas :			
	0804.50.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.50.19	---- Other	kg	25%	Free
		--- Mangosteens :			
	0804.50.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.50.29	---- Other	kg	25%	Free
		--- Mangoes :			
	0804.50.31	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.50.39	---- Other	kg	25%	Free
08.05		**Citrus fruit, fresh or dried.**			
		- Oranges :			
	0805.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.10.90	--- Other	kg	25%	Free
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			
		-- Mandarins (including tangerines and satsumas) :			
	0805.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.21.90	--- Other	kg	25%	Free
		-- Clementines :			
	0805.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.22.90	--- Other	kg	25%	Free
		-- Other :			
	0805.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.29.90	--- Other	kg	25%	Free
		- Grapefruit and pomelos :			
	0805.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.40.90	--- Other	kg	25%	Free
		- Lemons (Citrus limon, citrus limonum) and limes (Citrus aurantifoli, citrus Latifolia) :			
	0805.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.50.90	--- Other	kg	25%	Free
		- Other :			
		--- Fresh :			
	0805.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.90.19	---- Other	kg	25%	Free
		--- Dried :			
	0805.90.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.90.29	---- Other	kg	25%	Free
08.06		**Grapes, fresh or dried.**			
		- Fresh :			

	0806.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0806.10.90	--- Other	kg	25%	Free
		- Dried :			
	0806.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0806.20.90	--- Other	kg	25%	Free
08.07		**Melons (including watermelons) and papaws (papayas), fresh.**			
		- Melons (including watermelons):			
		-- Watermelons :			
	0807.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0807.11.90	--- Other	kg	25%	Free
		-- Other :			
	0807.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0807.19.90	--- Other	kg	25%	Free
		- Papaws (Papayas) :			
	0807.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0807.20.90	--- Other	kg	25%	Free
08.08		**Apples, pears and quinces, fresh.**			
		- Apples :			
	0808.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0808.10.90	--- Other	kg	25%	Free
		- Pears :			
	0808.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0808.30.90	--- Other	kg	25%	Free
		- Quinces :			
	0808.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0808.40.90	--- Other	kg	25%	Free
08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**			
		- Apricots :			
	0809.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.10.90	--- Other	kg	25%	Free
		- Cherries :			
		-- Sour cherries (*Prunus cerasus*) :			
	0809.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.21.90	--- Other	kg	25%	Free
		-- Other :			
	0809.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.29.90	--- Other	kg	25%	Free
		- Peaches, including nectarines :			
	0809.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.30.90	--- Other	kg	25%	Free
		- Plums and sloes :			
		--- Plums :			
	0809.40.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.40.19	---- Other	kg	25%	Free
		--- Sloes :			
	0809.40.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.40.99	---- Other	kg	25%	Free
08.10		**Other fruit, fresh.**			
		- Strawberries :			
	0810.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.10.90	--- Other	kg	25%	Free
		- Raspberries, blackberries, mulberries and loganberries :			
	0810.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.20.90	--- Other	kg	25%	Free
		- Black, white or red currants and gooseberries :			
	0810.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.30.90	--- Other	kg	25%	Free
		- Cranberries, bilberries and other fruits of the genus Vaccinium :			
	0810.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.40.90	--- Other	kg	25%	Free
		- Kiwifruit :			
	0810.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0810.50.90	--- Other	kg	25%	Free
		- Durians :			
	0810.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.60.90	--- Other	kg	25%	Free
		- Persimmons :			
	0810.70.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.70.90	--- Other	kg	25%	Free
		- Other :			
	0810.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.90.90	--- Other	kg	25%	Free
08.11		**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter**.			
	0811.10.00	- Strawberries	kg	25%	Free
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	25%	Free
	0811.90.00	- Other	kg	25%	Free
08.12		**Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption.**			
	0812.10.00	- Cherries	kg	25%	Free
	0812.90.00	- Other	kg	25%	Free
08.13		**Fruit, dried, other than that of Headings Nos. 08.01 to08.06; Mixtures of nuts or dried fruits of this Chapter**.			
		- Apricots :			
	0813.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.10.90	--- Other	kg	25%	Free
		- Prunes :			
	0813.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.20.90	--- Other	kg	25%	Free
		- Apples :			
	0813.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.30.90	--- Other	kg	25%	Free
		- Other fruit :			
	0813.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.40.90	--- Other	kg	25%	Free
		- Mixtures of nuts or dried fruits of this Chapter :			
		-- Having the essential character of betelnuts :			
	0813.50.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.50.19	---- Other	kg	25%	Free
		- Other :			
	0813.50.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.50.99	---- Other	kg	25%	Free
08.14	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.**	kg	25%	Free

Chapter 9

Coffee, tea, mate and spices

Notes.

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

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
09.01		**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**			
		- Coffee, not roasted :			
		-- Not decaffeinated :			
	0901.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.11.90	--- Other	kg	25%	Free
		-- Decaffeinated :			
	0901.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.12.90	--- Other	kg	25%	Free
		- Coffee, roasted :			
		-- Not decaffeinated :			
	0901.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.21.90	--- Other	kg	25%	Free
		-- Decaffeinated :			
	0901.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.22.90	--- Other	kg	25%	Free
		- Other :			
	0901.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.90.90	--- Other	kg	25%	Free
09.02		**Tea, whether or not flavoured.**			
	0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	25%	Free
	0902.20.00	- Other green tea (not fermented)	kg	25%	Free
	0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	25%	Free
	0902.40.00	- Other black tea (fermented) and other partly fermented tea	kg	25%	Free
09.03	0903.00.00	**Mate.**	kg	25%	Free
09.04		**Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.**			
		- Pepper :			
		-- Neither crushed nor ground :			
	0904.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.11.90	--- Other	kg	25%	Free
	0904.12.00	-- Crushed or ground	kg	25%	Free
		- Fruits of the genus Capsicum or of the genus Pimenta,:			
		-- dried or neither crushed or ground :			
	0904.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.21.90	--- Other	kg	10%	Free

		-- Crushed or ground :			
	0904.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.22.90	--- Other	kg	25%	Free
09.05		**Vanilla.**			
		- Neither crushed or ground :			
	0905.10.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0905.10.90	--- Other	kg	15%	Free
		- Crushed or ground :			
	0905.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0905.20.90	--- Other	kg	25%	Free
09.06		**Cinnamon and cinnamon-tree flowers.**			
		- Neither crushed nor ground :			
		-- Cinnamon *(Cinnamomum zeylanicum Blume)* :			
	0906.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0906.11.90	--- Other	kg	25%	Free
		-- Other :			
	0906.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0906.19.90	--- Other	kg	25%	Free
	0906.20.00	- Crushed or ground	kg	25%	Free
09.07		**Cloves (whole fruit, cloves and stems).**			
		- Neither Crushed or ground :			
	0907.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0907.10.90	--- Other	kg	25%	Free
		- Crushed or ground :			
	0907.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0907.20.90	--- Other	kg	25%	Free
09.08		**Nutmeg, mace and cardamoms**.			
		- Nutmeg :			
		-- Neither Crushed or ground :			
	0908.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.11.90	--- Other	kg	25%	Free
		-- Crushed or ground :			
	0908.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.12.90	--- Other	kg	25%	Free
		- Mace :			
		-- Neither Crushed or ground :			
	0908.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.21.90	--- Other	kg	25%	Free
		-- Crushed or ground :			
	0908.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.22.90	--- Other	kg	25%	Free
		- Cardamoms :			
		-- Neither Crushed or ground :			
	0908.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.31.90	--- Other	kg	25%	Free
		-- Crushed or ground :			
	0908.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.32.90	--- Other	kg	25%	Free
09.09		**Seeds of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries.**			
		- Seeds of coriander :			
		-- Neither crushed or ground :			
	0909.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.21.90	--- Other	kg	25%	Free
		-- Crushed or ground :			
	0909.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.22.90	--- Other	kg	25%	Free
		- Seeds of Cumin :			
		-- Neither crushed or ground :			
	0909.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.31.90	--- Other	kg	25%	Free
		-- Crushed or ground :			

	0909.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.32.90	--- Other	kg	25%	Free
		- Seeds of anise, badian, caraway or fennel; juniper berries :			
		-- Neither crushed or ground :			
	0909.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.61.90	--- Other	kg	25%	Free
		-- Crushed or ground :			
	0909.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.62.90	--- Other	kg	25%	Free
09.10		**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**			
		- Ginger :			
		-- Neither Crushed or ground :			
	0910.11.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0910.11.90	--- Other	kg	5%	Free
		-- Crushed or ground :			
	0910.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0910.12.90	--- Other	kg	25%	Free
		- Saffron :			
	0910.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0910.20.90	--- Other	kg	25%	Free
		- Turmeric *(curcuma) :*			
	0910.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0910.30.90	--- Other	kg	5%	Free
		- Other spices :			
		-- Mixtures referred to in Note 1(b) to this Chapter :			
	0910.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
		--- Other :			
	0910.91.91	---- Spices premix imported by Industrial IRC holder VAT compliant foodstuffs manufacturing industries	kg	25%	Free
	0910.91.99	---- Other	kg	25%	Free
		-- Other :			
	0910.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0910.99.90	--- Other	kg	25%	Free

Chapter 10

Cereals

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, or broken remains classified in Heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Sub-heading Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
10.01		**Wheat and meslin.**			
		- Durum wheat :			
		-- Seed :			
	1001.11.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.11.90	--- Other	kg	0%	Free
		-- Other :			
	1001.19.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.19.90	--- Other	kg	0%	Free
		- Other :			
		-- Seed :			
	1001.91.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.91.90	--- Other	kg	0%	Free
		-- Other :			
	1001.99.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.99.90	--- Other	kg	0%	Free
10.02		**Rye.**			
		- Seed :			
	1002.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1002.10.90	--- Other	kg	0%	Free
		- Other :			
	1002.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1002.90.90	--- Other	kg	0%	Free
10.03		**Barley.**			
		- Seed :			
	1003.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1003.10.90	--- Other	kg	0%	Free
		- Other :			
	1003.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1003.90.90	--- Other	kg	0%	Free
10.04		**Oats.**			
		- Seed :			
	1004.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1004.10.90	--- Other	kg	0%	Free
		- Other :			
	1004.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1004.90.90	--- Other	kg	0%	Free

10.05		**Maize (corn).**			
		- Seed :			
	1005.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1005.10.90	--- Other	kg	0%	Free
		- Other :			
	1005.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1005.90.90	--- Other	kg	0%	Free
10.06		**Rice.**			
		- Rice in the husk (paddy or rough) :			
	1006.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1006.10.90	--- Other	kg	0%	Free
	1006.20.00	- Husked (brown) rice	kg	25%	Free
		- Semi-milled or wholly-milled rice, whether or not polished or glazed :			
		--- Fortified rice kernels :			
	1006.30.11	---- Basmoti rice	kg	25%	Free
	1006.30.19	---- Other	kg	25%	Free
		--- Other :			
	1006.30.91	---- Basmoti rice	kg	25%	Free
	1006.30.99	---- Other	kg	25%	Free
	1006.40.00	- Broken rice	kg	25%	Free
10.07		**Grain sorghum.**			
		- Seed :			
	1007.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1007.10.90	--- Other	kg	0%	Free
		- Other :			
	1007.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1007.90.90	--- Other	kg	5%	Free
10.08		**Buckwheat, millet and canary seeds; other cereals.**			
		- Buckwheat :			
	1008.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.10.90	--- Other	kg	10%	Free
		- Millet :			
		-- Seed :			
	1008.21.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.21.90	--- Other	kg	10%	Free
		-- Other :			
	1008.29.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.29.90	--- Other	kg	10%	Free
		- Canary seeds :			
	1008.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.30.90	--- Other	kg	10%	Free
		- Fonio (*Digitaria spp.*) :			
	1008.40.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.40.90	--- Other	kg	10%	Free
		- Quinoa (*Chenopodium quinoa*) :			
	1008.50.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.50.90	--- Other	kg	10%	Free
		- Triticale :			
	1008.60.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.60.90	--- Other	kg	10%	Free
		- Other cereals :			
	1008.90.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.90.90	--- Other	kg	10%	Free

Chapter 11

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

Notes.

1.- This Chapter does not cover:

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

(b) Prepared flours, groats, meals or starches of heading 19.01;

(c) Corn flakes or other products of heading 19.04;

(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33)

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

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

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02.

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

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

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

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

(a) in the case of maize (corn) products, at least 95 per cent by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 per cent by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm,

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
11.01		**Wheat or meslin flour.**			
	1101.00.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1101.00.90	--- Other	kg	10%	Free
11.02		**Cereal flours other than of wheat or meslin**			
	1102.20.00	- Maize (corn) flour	kg	15%	Free
	1102.90.00	- Other	kg	15%	Free
11.03		**Cereal groats, meal and pellets.**			
		- Groats and meal :			
	1103.11.00	-- Of wheat	kg	5%	Free
	1103.13.00	-- Of maize (corn)	kg	5%	Free
	1103.19.00	-- Of other cereals	kg	5%	Free
	1103.20.00	- Pellets	kg	5%	Free
11.04		**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading 10.06; germ of cereals, whole, rolled, flaked or ground.**			
		- Rolled or flaked grains:			
		-- Of oats :			
	1104.12.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.12.90	--- Other	kg	5%	Free
		-- Of other cereals :			
	1104.19.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.19.90	--- Other	kg	5%	Free
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
		-- Of oats :			
	1104.22.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.22.90	--- Other	kg	5%	Free
		-- Of maize (corn) :			
	1104.23.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.23.90	--- Other	kg	5%	Free
		-- Of other cereals :			
	1104.29.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.29.90	--- Other	kg	5%	Free
		- Germ of cereals, whole, rolled, flaked or ground :			
	1104.30.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.30.90	--- Other	kg	5%	Free
11.05		**Flour, meal, powder, flakes, granules and pellets of potatoes.**			
	1105.10.00	- Flour, meal and powder	kg	25%	Free
	1105.20.00	- Flakes, granules and pellets	kg	25%	Free
11.06		**Flour, meal and powder of the dried leguminous vegetables of Heading 07.13 of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8.**			
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	kg	25%	Free
	1106.20.00	- Of sago or of roots or tubers of heading 07.14	kg	25%	Free
	1106.30.00	- Of the products of Chapter 8	kg	25%	Free
11.07		**Malt, whether or not roasted.**			
	1107.10.00	- Not roasted	kg	25%	Free
	1107.20.00	- Roasted	kg	25%	Free
11.08		**Starches; inulin.**			
		- Starches:			
	1108.11.00	-- Wheat starch	kg	15%	Free
	1108.12.00	-- Maize (corn) starch	kg	15%	Free

	1108.13.00	-- Potato starch	kg	15%	Free
	1108.14.00	-- Manioc (cassava) starch	kg	15%	Free
	1108.19.00	-- Other starches	kg	15%	Free
	1108.20.00	- Inulin	kg	10%	Free
11.09	1109.00.00	**Wheat Gluten, whether or not dried.**	kg	15%	Free

Chapter 12

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

Notes.

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

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

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

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

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 to 12.07 or 12.11.

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

Heading 12.11 does not, however, apply to:

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

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

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilizers of heading 31.01 or 31.05.

Subheading Note

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
12.01		**Soya beans, whether or not broken.**			
		- Seed :			
	1201.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1201.10.90	--- Other	kg	0%	Free
		- Other :			
	1201.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1201.90.90	--- Other	kg	0%	Free

12.02		**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**			
		- Seed :			
	1202.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1202.30.90	--- Other	kg	10%	Free
		- Other :			
		-- In Shell :			
	1202.41.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1202.41.90	--- Other	kg	10%	Free
		-- Shelled whether or not broken :			
	1202.42.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1202.42.90	--- Other	kg	10%	Free
12.03	**1203.00.00**	**Copra**	kg	5%	Free
12.04		**Linseed, whether or not broken**			
	1204.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1204.00.90	--- Other	kg	0%	Free
12.05		**Rape or colza seeds, whether or not broken.**			
		- Low erucic acid rape or colza seeds :			
	1205.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1205.10.90	--- Other	kg	0%	Free
		- Other :			
	1205.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1205.90.90	--- Other	kg	0%	Free
12.06		**Sunflower seeds, whether or not broken**			
	1206.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1206.00.90	--- Other	kg	0%	Free
12.07		**Other oil seeds and oleaginous fruits, whether or not broken.**			
		- Palm nuts and kernels :			
	1207.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.10.90	--- Other	kg	0%	Free
		- Cotton Seeds :			
		-- Seeds :			
	1207.21.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.21.90	--- Other	kg	0%	Free
		-- Other :			
	1207.29.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.29.90	--- Other	kg	0%	Free
		- Castor oil seeds :			
	1207.30.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.30.90	--- Other	kg	0%	Free
		- Sesamum seeds :			
	1207.40.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.40.90	--- Other	kg	0%	Free
		- Mustard seeds :			
	1207.50.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.50.90	--- Other	kg	0%	Free
		- Safflower (*Carthamus tinctorius*) seeds :			
	1207.60.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.60.90	--- Other	kg	0%	Free
		- Melon seeds :			
	1207.70.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.70.90	--- Other	kg	0%	Free
		- Other :			
		-- Poppy seeds :			
	1207.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1207.91.90	--- Other	kg	25%	Free
		-- Other :			
	1207.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1207.99.90	--- Other	kg	25%	Free
12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**			
	1208.10.00	- Of soya beans	kg	0%	Free
	1208.90.00	- Other	kg	10%	Free

12.09		**Seeds, fruit and spores, of a kind used for sowing.**			
	1209.10.00	- Sugar beet seeds	kg	0%	Free
		- Seeds of forage plants :			
	1209.21.00	-- Lucerne (alfalfa) seeds	kg	0%	Free
	1209.22.00	-- Clover (Trifolium spp.) seeds	kg	0%	Free
	1209.23.00	-- Fescue seeds	kg	0%	Free
	1209.24.00	-- Kentucky blue grass *(poa pratensis L.)* seeds	kg	0%	Free
	1209.25.00	-- Rye grass *(Lolium multiflorum Lam.,Lolium perenne L.)* seeds	kg	0%	Free
	1209.29.00	-- Other	kg	0%	Free
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	0%	Free
		- Other :			
	1209.91.00	-- Vegetable seeds	kg	0%	Free
	1209.99.00	-- Other	kg	0%	Free
12.10		**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin**.			
		- Hop cones, neither ground nor powdered not in the form of pellets :			
	1210.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1210.10.90	--- Other	kg	10%	Free
	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	10%	Free
12.11		**Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.**			
		- Ginseng roots :			
	1211.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.20.90	--- Other	kg	10%	Free
		- Coco leaf :			
	1211.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.30.90	--- Other	kg	10%	Free
		- Poppy straw :			
	1211.40.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.40.90	--- Other	kg	10%	Free
		- Ephedra :			
	1211.50.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.50.90	--- Other	kg	10%	Free
		- Bark of African cherry *(Prunus africana) :*			
	1211.60.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.60.90	--- Other	kg	10%	Free
		- Other :			
		--- Of a kind used primarily in perfumery including agar :			
	1211.90.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.90.19	---- Other	kg	10%	Free
		--- Of a kind used primarily in pharmacy :			
	1211.90.21	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.90.29	---- Other	kg	10%	Free
		--- Other :			
	1211.90.91	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1211.90.99	---- Other	kg	10%	Free
12.12		**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.**			
		- Seaweeds and other algae :			
		-- Fit for human consumption :			
	1212.21.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.21.19	---- Other	kg	10%	Free
		-- Other :			
	1212.29.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.29.19	---- Other	kg	10%	Free
		- Other :			
		-- Sugar beet :			
	1212.91.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free

	1212.91.90	--- Other	kg	10%	Free
		-- Locust beans (carob) :			
	1212.92.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.92.90	--- Other	kg	10%	Free
		-- Sugar cane :			
	1212.93.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.93.90	--- Other	kg	10%	Free
		-- Chicory roots :			
	1212.94.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.94.90	--- Other	kg	10%	Free
		-- Other :			
	1212.99.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.99.90	--- Other	kg	10%	Free
12.13		**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**			
	1213.00.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1213.00.90	--- Other	kg	5%	Free
12.14		**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets**.			
		- Lucerne (alfalfa) meal and pellets :			
	1214.10.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1214.10.90	--- Other	kg	5%	Free
		- Other :			
	1214.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1214.90.90	--- Other	kg	5%	Free

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to:

(a) Liquorice extract containing more than 10 per cent by weight of sucrose or put up as confectionery (heading 17.04);

(b) Malt extract (heading 19.09);

(c) Extracts of coffee, tea or mate (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);

(h) Tanning or dyeing extracts (heading 32.01 or 32.03);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
13.01		**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**			
	1301.20.00	- Gum Arabic	kg	5%	Free
	1301.90.00	- Other	kg	5%	Free
13.02		**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products**.			
		- Vegetable saps and extracts:			
	1302.11.00	-- Opium	kg	10%	Free
	1302.12.00	-- Of liquorice	kg	10%	Free
	1302.13.00	-- Of hops	kg	10%	Free
	1302.14.00	-- Of ephedra	kg	10%	Free
	1302.19.00	-- Other	kg	10%	Free
	1302.20.00	- Pectic substances, pectinates and pectates	kg	10%	Free
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
	1302.31.00	-- Agar-agar	kg	10%	Free
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	10%	Free
	1302.39.00	-- Other	kg	10%	Free

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, *inter alia,* to bamboos (whether or not split, sawn length wise, 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 chip wood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
14.01		**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**			
	1401.10.00	- Bamboos	kg	5%	Free
	1401.20.00	- Rattans	kg	10%	Free
	1401.90.00	- Other	kg	10%	Free
[14.02]					
[14.03]					
14.04		**Vegetable products not elsewhere specified or included.**			
		- Cotton linters :			
	1404.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.20.90	--- Other	kg	10%	Free
		- Other :			
		--- Tendu leaves (Biri leaves) :			
	1404.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1404.90.19	---- Other	kg	25%	Free
		--- Other :			
	1404.90.91	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.90.92	---- Betel leaves	kg	10%	Free
	1404.90.99	---- Other	kg	10%	Free

Section III

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

Chapter 15

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

Notes.

1.- This Chapter does not cover:

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15 per cent of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings. 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI;or

(f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

1.- For the purposes of subheadings 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
15.01		**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**			
	1501.10.00	- Lard	kg	25%	Free
	1501.20.00	- Other pig fat	kg	25%	Free
	1501.90.00	- Other	kg	25%	Free

15.02		**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**			
	1502.10.00	-Tallow	kg	25%	Free
	1502.90.00	- Other	kg	25%	Free
15.03	1503.00.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**	kg	25%	Free
15.04		**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	kg	10%	Free
	1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	kg	10%	Free
	1504.30.00	- Fats and oils and their fractions, of marine mammals:	kg	10%	Free
15.05	1505.00.00	**Wool grease and fatty substances derived there from (including lanolin).**	kg	10%	Free
15.06	1506.00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	kg	10%	Free
15.07		**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**			
	1507.10.00	- Crude oil, whether or not degummed	kg	0%	Free
		- Other :			
	1507.90.10	--- Refined	kg	0%	Free
	1507.90.90	--- Other	kg	5%	Free
15.08		**Groundnut oil and its fractions, whether or not refined, but not chemically modified.**			
	1508.10.00	- Crude oil	kg	10%	Free
	1508.90.00	- Other	kg	10%	Free
15.09		**Olive oil and its fractions, whether or not refined, but not chemically modified.**			
		- Extra virgin olive oil :			
	1509.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1509.20.90	--- Other	kg	10%	Free
		- Virgin olive oil :			
	1509.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1509.30.90	--- Other	kg	10%	Free
		- Other virgin olive oils :			
	1509.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1509.40.90	--- Other	kg	10%	Free
		- Other :			
	1509.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1509.90.90	--- Other	kg	10%	Free
15.10		**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends or these oils or fractions with oils or fractions of Heading 15.09.**			
	1510.10.00	- Crude olive pomace oil	kg	25%	Free
	1510.90.00	- Other	kg	25%	Free
15.11		**Palm oil and its fraction, whether or not refined, but not chemically modified.**			
		- Crude oil :			
	1511.10.10	--- Imported by Industrial IRC holder VAT compliant edible oil refinery industries	kg	10%	Free
	1511.10.90	--- Other	kg	10%	Free
		- Other :			
		--- Solidified or hardened by mechanical treatment :			
	1511.90.11	---- RBD palm stearin	kg	10%	Free
	1511.90.19	---- Other	kg	25%	Free
	1511.90.90	--- Other including refined palm oil	kg	0%	Free
15.12		**Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified.**			
		- Sunflower-seed or safflower oil and fraction thereof :			
	1512.11.00	-- Crude oil	kg	5%	Free
	1512.19.00	-- Other	kg	10%	Free
		- Cotton-seed oil and fraction thereof :			
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg	10%	Free

	1512.29.00	-- Other	kg	10%	Free
15.13		**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	kg	25%	Free
	1513.19.00	-- Other	kg	25%	Free
		- Palm kernel or babassu oil and fractions thereof :			
	1513.21.00	-- Crude oil	kg	10%	Free
	1513.29.00	-- Other	kg	25%	Free
15.14		**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**			
		- Low erucic acid rape or colza oil and its fractions :			
	1514.11.00	-- Crude oil	kg	10%	Free
	1514.19.00	-- Other	kg	25%	Free
		- Other :			
	1514.91.00	-- Crude oil	kg	10%	Free
	1514.99.00	-- Other	kg	25%	Free
15.15		**Other fixed vegetable or microbial 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	kg	10%	Free
	1515.19.00	-- Other	kg	10%	Free
		- Maize (corn) oil and its fractions :			
	1515.21.00	-- Crude oil	kg	10%	Free
	1515.29.00	-- Other	kg	10%	Free
	1515.30.00	- Castor oil and its fractions	kg	10%	Free
	1515.50.00	- Sesame oil and its fractions	kg	10%	Free
	1515.60.00	- Microbial fats and oils and their fractions	kg	10%	Free
	1515.90.00	- Other	kg	10%	Free
15.16		**Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**			
	1516.10.00	- Animal fats and oils and their fractions	kg	10%	Free
	1516.20.00	- Vegetable fats and oils and their fractions	kg	10%	Free
	1516.30.00	- Microbial fats and oils and their fractions	kg	10%	Free
15.17		**Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**			
		- Margarine, excluding liquid margarine :			
	1517.10.10	--- In 10 kg or above packing	kg	10%	Free
	1517.10.90	--- Other	kg	25%	Free
	1517.90.00	- Other	kg	25%	Free
15.18	1518.00.00	**Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of Heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	kg	10%	Free
15.20	1520.00.00	**Glycerol, crude; glycerol waters and glycerol lyes.**	kg	25%	Free
15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured**			
	1521.10.00	- Vegetable waxes	kg	10%	Free
	1521.90.00	- Other	kg	10%	Free
15.22	1522.00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	kg	10%	Free

Section IV

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

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 percent by weight.

Chapter 16

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

Notes.

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

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

Sub-heading Notes.

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
16.01	1601.00.00	**Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.**	kg	25%	Free
16.02		**Other prepared or preserved meat, meat offal, blood or insects.**			
	1602.10.00	- Homogenised preparations	kg	25%	Free
	1602.20.00	- Of liver of any animal	kg	25%	Free
		- Of poultry of heading 01.05 :			
	1602.31.00	-- Of turkeys	kg	25%	Free
	1602.32.00	-- of fowls of the species *Gallus domesticus*	kg	25%	Free

	1602.39.00	-- Other	kg	25%	Free
		- Of swine :			
	1602.41.00	-- Hams and cuts thereof	kg	25%	Free
	1602.42.00	-- Shoulders and cuts thereof	kg	25%	Free
	1602.49.00	-- Other, including mixtures	kg	25%	Free
	1602.50.00	- Of bovine animals	kg	25%	Free
	1602.90.00	- Other, including preparations of blood of any animal	kg	25%	Free
16.03	1603.00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	kg	25%	Free
16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**			
		- Fish, whole or in pieces, but not minced :			
	1604.11.00	-- Salmon	kg	25%	Free
	1604.12.00	-- Herrings	kg	25%	Free
	1604.13.00	-- Sardines, sardinella and brisling or sprats	kg	25%	Free
	1604.14.00	-- Tunas, skipjack tuna and bonito *(Sarda spp.)*	kg	25%	Free
	1604.15.00	-- Mackerel	kg	25%	Free
	1604.16.00	-- Anchovies	kg	25%	Free
	1604.17.00	-- Eels	kg	25%	Free
	1604.18.00	-- Shark fins	kg	25%	Free
	1604.19.00	-- Other	kg	25%	Free
	1604.20.00	- Other prepared or preserved fish	kg	25%	Free
		- Caviar and caviar substitutes :			
	1604.31.00	-- Caviar	kg	25%	Free
	1604.32.00	-- Caviar substitutes	kg	25%	Free
16.05		**Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.**			
	1605.10.00	- Crab	kg	25%	Free
		- Shrimps and prawns :			
	1605.21.00	-- Not in airtight container	kg	25%	Free
	1605.29.00	-- Other	kg	25%	Free
	1605.30.00	- Lobster	kg	25%	Free
	1605.40.00	- Other crustaceans	kg	25%	Free
		-Molluscs :			
	1605.51.00	-- Oysters	kg	25%	Free
	1605.52.00	-- Scallops, including queen scallops	kg	25%	Free
	1605.53.00	-- Mussels	kg	25%	Free
	1605.54.00	-- Cuttle fish and squid	kg	25%	Free
	1605.55.00	-- Octopus	kg	25%	Free
	1605.56.00	-- Clams, cockles and arkshells	kg	25%	Free
	1605.57.00	-- Abalone	kg	25%	Free
	1605.58.00	-- Snails, other than sea snails	kg	25%	Free
	1605.59.00	-- Other	kg	25%	Free
		- Other aquatic invertebrates :			
	1605.61.00	-- Sea cucumbers	kg	25%	Free
	1605.62.00	-- Sea urchins	kg	25%	Free
	1605.63.00	-- Jellyfish	kg	25%	Free
	1605.69.00	-- Other	kg	25%	Free

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

Subheading Notes.

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
17.01		**Cane or beet sugar and chemically pure sucrose, in solid form.**			
		- Raw sugar not containing added flavouring or colouring matter:			
	1701.12.00	-- Beet sugar	kg	BDT 3000 per MT	Free
	1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	BDT 3000 per MT	Free
	1701.14.00	-- Other cane sugar	kg	BDT 3000 per MT	Free
		- Other :			
	1701.91.00	-- Containing added flavouring or colouring matter	kg	BDT 6000 per MT	Free
	1701.99.00	-- Other	kg	BDT 6000 per MT	Free
17.02		**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**			
		- Lactose and lactose syrup :			
	1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	25%	Free
	1702.19.00	-- Other	kg	25%	Free
	1702.20.00	- Maple sugar and maple syrup	kg	25%	Free
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose :			
	1702.30.10	--- Dextrose anhydrous/monohydrate BP/USP Pyrogen free imported under blocklist	kg	25%	Free
	1702.30.20	--- Liquid glucose	kg	25%	Free
	1702.30.90	--- Other	kg	25%	Free
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	25%	Free
	1702.50.00	- Chemically pure fructose	kg	25%	Free
	1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	25%	Free
	1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	kg	25%	Free

17.03		**Molasses resulting from the extraction or refining of sugar.**			
	1703.10.00	- Cane molasses	kg	10%	Free
	1703.90.00	- Other	kg	25%	Free
17.04		**Sugar confectionery (including white chocolate), not containing cocoa.**			
		- Chewing gum, whether or not sugar-coated :			
	1704.10.10	--- Put up for retail sale	kg	25%	Free
	1704.10.90	--- Other	kg	25%	Free
		- Other :			
	1704.90.10	--- Put up for retail sale	kg	25%	Free
	1704.90.90	--- Other	kg	25%	Free

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover:

(a) Food preparation containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, mollusacs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Preparations of headings. 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
\					
18.01	1801.00.00	**Cocoa beans, whole or broken, raw or roasted.**	kg	10%	Free
18.02	1802.00.00	**Cocoa shells, husks, skins and other cocoa waste.**	kg	10%	Free
18.03		**Cocoa paste, whether or not defatted.**			
	1803.10.00	- Not defatted	kg	10%	Free
	1803.20.00	- Wholly or partly defatted	kg	10%	Free
18.04	1804.00.00	**Cocoa butter, fat and oil.**	kg	10%	Free
18.05	1805.00.00	**Cocoa powder, not containing added sugar or other sweetening matter.**	kg	25%	Free
18.06		**Chocolate and other food preparations containing cocoa.**			
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	25%	Free
	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	kg	25%	Free
		- Other, in blocks, slabs or bars :			
	1806.31.00	-- Filled	kg	25%	Free
	1806.32.00	-- Not filled	kg	25%	Free
	1806.90.00	- Other	kg	25%	Free

Chapter 19

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

Notes.

1.- This Chapter does not cover:

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 per cent by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs, or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01:

(a) The term "groats" means cereal groats of Chapter 11

(b) The terms "flour" and "meal" mean:

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
19.01		**Malt extract; food preparations of flour, grouts, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**			
	1901.10.00	- Preparations suitable for infants or young children, put up for retail sale	kg	25%	Free
	1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	25%	Free
		- Other :			
		--- Food preparations of goods of headings 04.01 to 04.04 imported in bulk :			
	1901.90.11	---- Filled milk powder imported by Industrial IRC holder VAT compliant milk products manufacturing industries	kg	25%	Free
	1901.90.19	---- Other	kg	25%	Free
	1901.90.20	--- Dry mixed ingredients of food preparations in bulk imported by Industrial IRC holder VAT compliant food processing industries	kg	25%	Free
	1901.90.30	--- Preparations for infant or young children in bulk imported by Industrial IRC holder VAT compliant food industry	kg	25%	Free
	1901.90.40	--- Nutritional supplement for pregnant women and breast-feeding mothers, put up for retail sale	kg	25%	Free

	1901.90.50	--- Nutritional supplement for pregnant women and breast-feeding mothers imported in bulk by Industrial IRC holder VAT compliant food processing industries	kg	25%	Free
		--- Other :			
	1901.90.91	---- Imported in bulk by Industrial IRC holder VAT compliant food processing industries	kg	25%	Free
	1901.90.99	---- Other	kg	25%	Free
19.02		**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**			
		- Uncooked pasta, not stuffed or otherwise prepared :			
	1902.11.00	-- Containing eggs	kg	25%	Free
	1902.19.00	-- Other	kg	25%	Free
	1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	25%	Free
	1902.30.00	- Other pasta	kg	25%	Free
	1902.40.00	- Couscous	kg	25%	Free
19.03	1903.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	kg	10%	Free
19.04		**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, grouts and meal), precooked, or otherwise prepared, not elsewhere specified or included.**			
	1904.10.00	- Prepared food obtained by the swelling or roasting of cereals or cereal products	kg	25%	Free
	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	25%	Free
	1904.30.00	- Bulgur wheat	kg	25%	Free
	1904.90.00	- Other	kg	25%	Free
19.05		**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**			
	1905.10.00	- Crisp bread	kg	25%	Free
	1905.20.00	- Gingerbread and the like	kg	25%	Free
		- Sweet biscuits; waffles and wafers :			
	1905.31.00	-- Sweet biscuits	kg	25%	Free
	1905.32.00	-- Waffles and wafers	kg	25%	Free
	1905.40.00	- Rusks, toasted bread and similar toasted products	kg	25%	Free
	1905.90.00	- Other	kg	25%	Free

Chapter 20

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

Notes.

1.- This Chapter does not cover:

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Vegetable fats and oils (Chapter 15);

(c) Food preparations containing more than 20 per cent by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(d) Bakers' wares and other products of heading 19.05; or

(e) Homogenised composite food preparations of heading 21.04.

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

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

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

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

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

Sub-heading Notes.

1.- For the purposes of sub-heading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005.10 takes precedence over all other sub-headings of heading 20.05.

2.- For the purposes of sub-heading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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. Sub-heading 2007.10 takes precedence over all other sub-headings of heading 20.07.

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**			
	2001.10.00	- Cucumbers and gherkins	kg	25%	Free

	2001.90.00	- Other	kg	25%	Free
20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid**.			
	2002.10.00	- Tomatoes, whole or in pieces	kg	25%	Free
	2002.90.00	- Other	kg	25%	Free
20.03		**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**			
	2003.10.00	- Mushrooms of the genus *Agaricus*	kg	25%	Free
	2003.90.00	- Other	kg	25%	Free
20.04		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**			
	2004.10.00	- Potatoes	kg	25%	Free
	2004.90.00	- Other vegetables and mixtures of vegetables	kg	25%	Free
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**			
	2005.10.00	- Homogenised vegetables	kg	25%	Free
	2005.20.00	- Potatoes	kg	25%	Free
	2005.40.00	- Peas *(Pisum sativum)*	kg	25%	Free
		- Beans *(Vigna spp., Phaseolus spp.):*			
	2005.51.00	-- Beans, shelled	kg	25%	Free
	2005.59.00	-- Other	kg	25%	Free
	2005.60.00	- Asparagus	kg	25%	Free
	2005.70.00	- Olives	kg	25%	Free
	2005.80.00	- Sweet corn *(Zea mays var. saccharata)*	kg	25%	Free
		- Other vegetables and mixtures of vegetables:			
	2005.91.00	-- Bamboo shoots	kg	25%	Free
	2005.99.00	-- Other	kg	25%	Free
20.06	2006.00.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).**	kg	25%	Free
20.07		**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**			
	2007.10.00	- Homogenised preparations	kg	25%	Free
		- Other :			
	2007.91.00	-- Citrus fruit	kg	25%	Free
	2007.99.00	-- Other	kg	25%	Free
20.08		**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**			
		- Nuts, ground-nuts and other seeds, whether or not mixed together:			
	2008.11.00	-- Ground-nuts	kg	25%	Free
	2008.19.00	-- Other, including mixtures	kg	25%	Free
	2008.20.00	- Pineapples	kg	25%	Free
	2008.30.00	- Citrus fruit	kg	25%	Free
	2008.40.00	- Pears	kg	25%	Free
	2008.50.00	- Apricots	kg	25%	Free
	2008.60.00	- Cherries	kg	25%	Free
	2008.70.00	- Peaches, including nectarines	kg	25%	Free
	2008.80.00	- Strawberries	kg	25%	Free
		- Other, including mixtures other than those of sub-heading 2008.19 :			
	2008.91.00	-- Palm hearts	kg	25%	Free
	2008.93.00	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos);* lingonberries *(Vaccinium vitis-idaea*)	kg	25%	Free
	2008.97.00	-- Mixture	kg	25%	Free
	2008.99.00	-- Other	kg	25%	Free
20.09		**Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.**			
		- Orange juice :			
	2009.11.00	-- Frozen	kg	25%	Free
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	kg	25%	Free
	2009.19.00	-- Other	kg	25%	Free

	- Grapefruit juice; pomelo juice :			
2009.21.00	-- Of a Brix value not exceeding 20	kg	25%	Free
2009.29.00	-- Other	kg	25%	Free
	- Juice of any other single citrus fruit :			
2009.31.00	-- Of a Brix value not exceeding 20	kg	25%	Free
2009.39.00	-- Other	kg	25%	Free
	- Pineapple juice :			
2009.41.00	-- Of a Brix value not exceeding 20	kg	25%	Free
2009.49.00	-- Other	kg	25%	Free
2009.50.00	- Tomato juice	kg	25%	Free
	- Grape juice (including grape must) :			
2009.61.00	-- Of a Brix value not exceeding 30	kg	25%	Free
2009.69.00	-- Other	kg	25%	Free
	- Apple juice :			
2009.71.00	--Of a Brix value not exceeding 20	kg	25%	Free
2009.79.00	-- Other	kg	25%	Free
	- Juice of any other single fruit, nut or vegetable :			
2009.81.00	-- Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos)* juice; lingonberry *(Vaccinium vitis-idaea*) juice	kg	25%	Free
2009.89.00	-- Other	kg	25%	Free
2009.90.00	- Mixtures of juices	kg	25%	Free

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover:

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs, or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) Products of heading 24.04;

(g) Yeast put up as a medicament or other products of heading 30.03 or 30.04;

(h) Prepared enzymes of heading 35.07.

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

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
21.01		**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**			
		- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
	2101.11.00	-- Extracts, essences and concentrates	kg	25%	Free
	2101.12.00	-- Preparations with a basis of extracts essences or concentrates or with a basis of coffee	kg	25%	Free
	2101.20.00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	kg	25%	Free
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	25%	Free
21.02		**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**			
	2102.10.00	- Active yeasts	kg	5%	Free

	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	5%	Free
	2102.30.00	- Prepared baking powders	kg	5%	Free
21.03		**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**			
	2103.10.00	- Soya sauce	kg	25%	Free
	2103.20.00	- Tomato ketchup and other tomato sauces	kg	25%	Free
	2103.30.00	- Mustard flour and meal and prepared mustard	kg	25%	Free
		- Other :			
	2103.90.10	--- Mixed seasonings imported by Industrial IRC holder VAT compliant foodstuffs manufacturing industries	kg	25%	Free
	2103.90.90	--- Other	kg	25%	Free
21.04		**Soups and broths and preparations therefor; homogenised composite food preparations.**			
	2104.10.00	- Soups and broths and preparations therefor	kg	25%	Free
	2104.20.00	- Homogenised composite food preparations	kg	25%	Free
21.05	2105.00.00	**Ice cream and other edible ice, whether or not containing cocoa.**	kg	25%	Free
21.06		**Food preparations not elsewhere specified or included.**			
	2106.10.00	-Protein concentrates and textured protein substances	kg	25%	Free
		- Other :			
	2106.90.10	--- Containing alcohol exceeding alcoholic strength 0.5% by Vol.	kg	25%	Free
		--- Beverage concentrate :			
	2106.90.21	---- Imported by Industrial IRC holder VAT compliant beverage manufacturing industry	kg	25%	Free
	2106.90.29	---- Other	kg	25%	Free
	2106.90.30	--- Soya protein-based food preparations in bulk imported by Industrial IRC holder VAT compliant food processing industry	kg	25%	Free
		--- Stabilizer for milk :			
	2106.90.41	---- Imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturing and agro-processing industries	kg	25%	Free
	2106.90.49	---- Other	kg	25%	Free
	2106.90.50	--- Creamer in bulk imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturers	kg	25%	Free
	2106.90.60	--- Food supplement	kg	25%	Free
	2106.90.90	--- Other	kg	25%	Free

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover:

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10 per cent by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20^0 C.

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

Sub-heading Note.

1.- For the purposes of sub-heading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20^0 C in closed containers, has an excess pressure of not less than 3 bars.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**			
	2201.10.00	- Mineral waters and aerated waters	ℓ	25%	Free
	2201.90.00	- Other	ℓ	25%	Free
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.**			
	2202.10.00	- Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured	ℓ	25%	Free
		- Other :			
	2202.91.00	-- Non-alcoholic beer	ℓ	25%	Free
	2202.99.00	-- Other	ℓ	25%	Free
22.03	2203.00.00	**Beer made from malt**	ℓ	25%	Free
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**			
	2204.10.00	- Sparkling wine	ℓ	25%	Free
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.21.00	-- In containers holding 2 L or less	ℓ	25%	Free
	2204.22.00	-- In containers holding more than 2 L but not more than 10 L	ℓ	25%	Free
	2204.29.00	-- Other	ℓ	25%	Free
	2204.30.00	- Other grape must	ℓ	25%	Free
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**.			
	2205.10.00	- In containers holding 2 L or less	ℓ	25%	Free
	2205.90.00	- Other	ℓ	25%	Free

22.06	2206.00.00	**Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**	ℓ	25%	Free
22.07		**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**			
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	ℓ	25%	Free
	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	ℓ	25%	Free
22.08		**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	ℓ	25%	Free
	2208.30.00	- Whiskies	ℓ	25%	Free
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	ℓ	25%	Free
	2208.50.00	- Gin and Geneva	ℓ	25%	Free
	2208.60.00	- Vodka	ℓ	25%	Free
	2208.70.00	- Liqueurs and cordials	ℓ	25%	Free
	2208.90.00	- Other	ℓ	25%	Free
22.09	2209.00.00	**Vinegar and substitutes for vinegar obtained from acetic acid.**	ℓ	25%	Free

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

Subheading Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
23.01		**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**			
		- Flours, meals and pellets, of meat or meat offal; greaves			
	2301.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	2301.10.90	--- Other	kg	0%	Free
		- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :			
	2301.20.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	2301.20.90	--- Other	kg	0%	Free
23.02		**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**			
	2302.10.00	- Of maize (corn)	kg	0%	Free
	2302.30.00	- Of wheat	kg	0%	Free
		- Of other cereals :			
	2302.40.10	--- Rice bran	kg	0%	25%
	2302.40.90	--- Other	kg	0%	Free
	2302.50.00	- Of leguminous plants	kg	0%	Free
23.03		**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**			
	2303.10.00	- Residues of starch manufacture and similar residues	kg	0%	Free
	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	0%	Free
	2303.30.00	- Brewing or distilling dregs and waste	kg	0%	Free
23.04	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.**	kg	0%	Free
23.05	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**	kg	5%	Free
23.06		**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05**.			
	2306.10.00	- Of cotton seeds	kg	0%	Free
	2306.20.00	- Of linseed	kg	5%	Free
	2306.30.00	- Of sunflower seeds	kg	5%	Free
		- Of rape or colza seeds :			
	2306.41.00	-- Of low erucic acid rape or colza	kg	10%	Free
	2306.49.00	-- Other	kg	5%	Free
	2306.50.00	- Of coconut or copra	kg	5%	Free

	2306.60.00	- Of palm nuts or kernels	kg	0%	Free
	2306.90.00	- Other	kg	5%	Free
23.07	2307.00.00	**Wine lees; argol.**	kg	5%	Free
23.08	2308.00.00	**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.**	kg	0%	Free
23.09		**Preparations of a kind used in animal feeding.**			
	2309.10.00	- Dog or cat food, put up for retail sale	kg	25%	Free
		- Other :			
		--- Preparations for use in making complete feed or supplementary feed for animal :			
	2309.90.11	---- Vitamin or mineral or amino acid or their combination (feed grade)	kg	5%	Free
	2309.90.12	---- Vitamin premix or mineral premix or amino acid premix or their combination (feed grade)	kg	5%	Free
	2309.90.13	---- Probiotics or Prebiotics or their combination (feed grade)	kg	5%	Free
	2309.90.14	---- Essential oil or combination of essential oils (feed grade)	kg	5%	Free
	2309.90.19	---- Other	kg	5%	Free
		--- Preparations for use in making complete feed or suppplementary feed for fish :			
	2309.90.21	---- Vitamin or mineral or amino acid or their combination (feed grade)	kg	10%	Free
	2309.90.22	---- Vitamin premix or mineral premix or amino acid premix or their combination (feed grade)	kg	10%	Free
	2309.90.23	---- Probiotics or Prebiotics or their combination (feed grade)	kg	10%	Free
	2309.90.24	---- Essential oil or combination of essential oils (feed grade)	kg	10%	Free
	2309.90.29	---- Other	kg	10%	Free
	2309.90.90	--- Other	kg	10%	Free

Chapter 24

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

Note.

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

2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.

3.- For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Subheading Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
24.01		**Unmanufactured tobacco; tobacco refuse.**			
	2401.10.00	- Tobacco, not stemmed/stripped	kg	25%	Free
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	25%	Free
	2401.30.00	- Tobacco refuse	kg	25%	Free
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**			
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	25%	Free
	2402.20.00	- Cigarettes containing tobacco	kg	25%	Free
	2402.90.00	- Other	kg	25%	Free
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences.**			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	25%	Free
	2403.19.00	-- Other	kg	25%	Free
		- Other :			
	2403.91.00	-- "Homogenised" or "reconstituted" Tobacco	kg	25%	Free
	2403.99.00	-- Other	kg	25%	Free
24.04		**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**			
		- Products intended for inhalation without combustion :			
	2404.11.00	-- Containing tobacco or reconstituted tobacco	kg	25%	Free
	2404.12.00	-- Other, containing nicotine	kg	25%	Free
	2404.19.00	-- Other	kg	25%	Free
		- Other :			
	2404.91.00	-- For oral application	kg	25%	Free
	2404.92.00	-- For transdermal application	kg	25%	Free
		-- Other :			
	2404.99.10	--- Bottle/Refil used in Electronic Nicotine Delivery System (ENDS)	kg	25%	Free
	2404.99.90	--- Other	kg	25%	Free

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 crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

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

2.- This Chapter does not cover:

(a) Sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 28.02);

(b) Earth colours containing 70 per cent or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Dolomite ramming mix (heading 38.16);

(f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

(g) Precious or semi-precious stones (heading 71.02 or 71.03);

(h) Cultured crystals (other than optical elements) weighing not less than 2.5 g. each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(ij) Billiard chalks (heading 95.04); or

(k) Writing or drawing chalks or tailors' chalks (heading 96.09).

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
25.01		**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**			
	2501.00.10	--- Pure sodium chloride BP/USP pyrogen free	kg	25%	Free
	2501.00.20	--- Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk	kg	25%	Free
	2501.00.30	--- Rock salt, bhit lobon	`kg	25%	Free
		--- Other :			

	2501.00.91	---- Denatured salt (coloured)	kg	25%	Free
	2501.00.99	---- Other	kg	25%	Free
25.02	2502.00.00	**Unroasted iron pyrites.**	kg	10%	Free
25.03	2503.00.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	kg	0%	Free
25.04		**Natural graphite.**			
	2504.10.00	- In powder or in flakes	kg	5%	Free
	2504.90.00	- Other	kg	5%	Free
25.05		**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.**			
	2505.10.00	- Silica sand and quartz sands	kg	5%	Free
	2505.90.00	- Other	kg	10%	Free
25.06		**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**			
	2506.10.00	- Quartz	kg	5%	Free
	2506.20.00	- Quartzite	kg	5%	Free
25.07		**Kaolin and other kaolinic clays, whether or not calcined.**			
		--- China clays :			
	2507.00.11	---- Imported by industrial IRC holder VAT compliant tiles & Sanitary products manufacturing industry	kg	15%	Free
	2507.00.19	---- Other	kg	15%	Free
	2507.00.90	--- Other	kg	15%	Free
25.08		**Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**			
	2508.10.00	- Bentonite	kg	5%	Free
	2508.30.00	- Fire clay	kg	5%	Free
		- Other clays :			
		--- Ball clays :			
	2508.40.11	---- Imported by industrial IRC holder VAT compliant tiles & Sanitary products manufacturing industry	kg	15%	Free
	2508.40.19	---- Other	kg	15%	Free
	2508.40.90	--- Other	kg	15%	Free
	2508.50.00	- Andalusite, kyanite and sillimanite	kg	5%	Free
	2508.60.00	- Mullite	kg	5%	Free
	2508.70.00	- Chamotte or dinas earths	kg	5%	Free
25.09	2509.00.00	**Chalk**	kg	10%	Free
25.10		**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**			
	2510.10.00	-Unground	kg	0%	Free
	2510.20.00	-Ground	kg	0%	Free
25.11		**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**			
	2511.10.00	- Natural barium sulphate (barytes)	kg	5%	Free
	2511.20.00	- Natural barium carbonate (witherite)	kg	5%	Free
25.12	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.**	kg	10%	Free
25.13		**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**			
	2513.10.00	- Pumice stone	kg	10%	Free
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	5%	Free
25.14	2514.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.**	kg	25%	Free
25.15		**Marble, travertine, ecaussine and other Calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**			
		- Marble and travertine :			
	2515.11.00	-- Crude or roughly trimmed	kg	25%	Free

	2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	25%	Free
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	25%	Free
25.16		**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**			
		- Granite :			
	2516.11.00	-- Crude or roughly trimmed	kg	25%	Free
	2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape	kg	25%	Free
	2516.20.00	- Sandstone	kg	5%	Free
		- Other monumental or building stone :			
	2516.90.10	--- Boulder stone	kg	5%	Free
	2516.90.90	--- Other	kg	25%	Free
25.17		**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.**			
		- 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 :			
	2517.10.10	--- Flint/grinding pebbles imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	kg	5%	Free
	2517.10.90	--- Other	kg	5%	Free
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517.10	kg	25%	Free
	2517.30.00	- Tarred macadam	kg	25%	Free
		- Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :			
	2517.41.00	-- Of marble	kg	25%	Free
	2517.49.00	-- Other	kg	5%	Free
25.18		**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**			
	2518.10.00	- Dolomite, not calcined or sintered	kg	5%	Free
	2518.20.00	- Calcined or sintered dolomite	kg	5%	Free
25.19		**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**			
	2519.10.00	- Natural magnesium carbonate (magnesite)	kg	10%	Free
	2519.90.00	- Other	kg	10%	Free
25.20		**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**			
		- Gypsum; anhydrite :			
	2520.10.10	--- Gypsum, imported as fertilizer	kg	0%	Free
	2520.10.90	--- Other	kg	5%	Free
	2520.20.00	- Plasters	kg	5%	Free
25.21		**Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement.**			
	2521.00.10	--- Imported as raw material by industrial IRC holder VAT compliant manufacturing industry	kg	10%	Free
		--- Other :			
	2521.00.91	---- Boulder limestone	kg	5%	Free
	2521.00.99	---- Other	kg	5%	Free
25.22		**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**			

	2522.10.00	- Quicklime	kg	5%	Free
	2522.20.00	- Slaked lime	kg	5%	Free
	2522.30.00	- Hydraulic lime	kg	5%	Free
25.23		**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**			
		- Cement clinkers :			
	2523.10.20	--- Imported by Industrial IRC holder VAT compliant manufacturers of cement	kg	BDT 500 per MT	Free
	2523.10.80	--- Other	kg	BDT 750 per MT	Free
		- Portland cement :			
	2523.21.00	-- White cement, whether or not artificially coloured	kg	25%	Free
	2523.29.00	-- Other	kg	25%	Free
		- Aluminous cement :			
	2523.30.10	--- Imported by Industrial IRC holder VAT compliant refractory materials manufacturing industry	kg	25%	Free
	2523.30.90	--- Other	kg	25%	Free
	2523.90.00	- Other hydraulic cements	kg	25%	Free
25.24		**Asbestos.**			
	2524.10.00	- Crocidolite	kg	25%	Free
		- Other :			
	2524.90.10	--- Chrysolite fibre imported by Industrial IRC holder VAT compliant cement sheet manufacturing industry	kg	25%	Free
	2524.90.90	--- Other	kg	25%	Free
25.25		**Mica, including splittings; mica waste.**			
	2525.10.00	- Crude mica and mica rifted into sheets or splittings	kg	5%	Free
	2525.20.00	- Mica powder	kg	5%	Free
	2525.30.00	- Mica waste	kg	10%	Free
25.26		**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**			
	2526.10.00	- Not crushed, not powdered	kg	10%	Free
		- Crushed or powdered :			
	2526.20.10	--- Talc	kg	10%	Free
	2526.20.90	--- Other	kg	10%	Free
25.28	2528.00.00	**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 H_3BO_3 calculated on the dry weight.**	kg	10%	Free
25.29		**Feldspar; leucite; nepheline and nepheline syenite; fluorspar.**			
	2529.10.00	- Feldspar	Kg	5%	Free
		- Fluorspar :			
	2529.21.00	-- Containing by weight 97% or less of calcium fluoride	kg	5%	Free
	2529.22.00	-- Containing by weight more than 97% of calcium fluoride	kg	5%	Free
	2529.30.00	- Leucite; nepheline and nepheline syenite	kg	5%	Free
25.30		**Mineral substances not elsewhere specified or included.**			
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	kg	5%	Free
	2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	5%	Free
	2530.90.00	- Other	kg	5%	Free

Chapter 26

Ores, slag and ash

Notes.

1.- This chapter does not cover:

(a) Slag or similar industrial waste prepared as macadam (heading 25.17)

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);

(d) Basic slag of Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (heading 68.06); or

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

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

3.- Heading 26.20 applies only to:

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
26.01		**Iron ores and concentrates, including roasted iron pyrites.**			
		- Iron ores and concentrates, other than roasted iron pyrites :			
	2601.11.00	-- Non-agglomerated	kg	5%	Free
	2601.12.00	-- Agglomerated	kg	5%	Free
	2601.20.00	- Roasted iron pyrites	kg	5%	Free

26.02	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.**	kg	0%	Free
26.03	2603.00.00	**Copper ores and concentrates.**	kg	5%	Free
26.04	2604.00.00	**Nickel ores and concentrates.**	kg	5%	Free
26.05	2605.00.00	**Cobalt ores and concentrates.**	kg	5%	Free
26.06	2606.00.00	**Aluminium ores and concentrates.**	kg	5%	Free
26.07	2607.00.00	**Lead ores and concentrates.**	kg	5%	Free
26.08	2608.00.00	**Zinc ores and concentrates.**	kg	5%	Free
26.09	2609.00.00	**Tin ores and concentrates.**	kg	5%	Free
26.10	2610.00.00	**Chromium ores and concentrates.**	kg	5%	Free
26.11	2611.00.00	**Tungsten ores and concentrates.**	kg	5%	Free
26.12		**Uranium or thorium ores and concentrates.**			
	2612.10.00	- Uranium ores and concentrates	kg	5%	Free
	2612.20.00	- Thorium ores and concentrates	kg	5%	Free
26.13		**Molybdenum ores and concentrates.**			
	2613.10.00	- Roasted	kg	5%	Free
	2613.90.00	- Other	kg	5%	Free
26.14	2614.00.00	**Titanium ores and concentrates.**	kg	5%	Free
26.15		**Niobium, tantalum, vanadium or zirconium ores and concentrates.**			
	2615.10.00	- Zirconium ores and concentrates	kg	5%	Free
	2615.90.00	- Other	kg	5%	Free
26.16		**Precious metal ores and concentrates.**			
	2616.10.00	- Silver ores and concentrates	kg	5%	Free
	2616.90.00	- Other	kg	5%	Free
26.17		**Other ores and concentrates.**			
	2617.10.00	- Antimony ores and concentrates	kg	5%	Free
	2617.90.00	- Other	kg	5%	Free
26.18	2618.00.00	**Granulated slag (slag sand) from the manufacture of iron or steel.**	kg	5%	Free
26.19	2619.00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	kg	10%	Free
26.20		**Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.**			
		- Containing mainly zinc :			
	2620.11.00	-- Hard zinc spelter	kg	5%	Free
	2620.19.00	-- Other	kg	5%	Free
		- Containing mainly lead :			
	2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg	5%	Free
	2620.29.00	-- Other	kg	5%	Free
	2620.30.00	- Containing mainly copper	kg	5%	Free
	2620.40.00	- Containing mainly aluminium	kg	5%	Free
	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	5%	Free
		- Other :			
	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	5%	Free
		-- Other :			
	2620.99.10	--- Fly ash	kg	5%	Free
	2620.99.90	--- Other	kg	5%	Free
26.21		**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste**			
	2621.10.00	- Ash and residues from the incineration of municipal waste	kg	5%	Free
		- Other :			
	2621.90.10	--- Crude potassium salts obtained from residues of beet molasses	kg	10%	Free
	2621.90.90	--- Other	kg	5%	Free

Chapter 27

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

Notes.

1.- This chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

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

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300^{0}C, after conversion to l,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

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

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Sub-heading Notes.

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

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
27.01		**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**			
		- Coal, whether or not pulverised, but not agglomerated :			
	2701.11.00	-- Anthracite	kg	0%	Free
	2701.12.00	-- Bituminous coal	kg	0%	Free

	2701.19.00	-- Other coal	kg	0%	Free
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5%	Free
27.02		**Lignite, whether or not agglomerated, excluding jet.**			
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	kg	10%	Free
	2702.20.00	- Agglomerated lignite	kg	10%	Free
27.03	2703.00.00	**Peat (including peat litter), whether or not agglomerated.**	kg	10%	Free
27.04	2704.00.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	kg	5%	Free
27.05	2705.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**	kg	10%	Free
27.06		**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**			
		--- Crude tar :			
	2706.00.11	---- Imported by Industrial IRC holder VAT compliant tar manufacturering industry	kg	15%	Free
	2706.00.19	---- Other	kg	15%	Free
	2706.00.90	--- Other	kg	10%	Free
27.07		**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**			
	2707.10.00	- Benzol (benzene)	kg	10%	Free
	2707.20.00	- Toluol (toluene)	kg	10%	Free
	2707.30.00	- Xylol (xylenes)	kg	10%	Free
	2707.40.00	- Naphthalene	kg	10%	Free
		- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) :			
	2707.50.10	--- Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturers	kg	10%	Free
	2707.50.90	--- Other	kg	10%	Free
		- Other :			
	2707.91.00	-- Creosote oils	kg	10%	Free
		-- Other :			
	2707.99.10	--- Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturers	kg	10%	Free
	2707.99.90	--- Other	kg	10%	Free
27.08		**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**			
	2708.10.00	- Pitch	kg	10%	Free
	2708.20.00	- Pitch coke	kg	10%	Free
27.09	2709.00.00	**Petroleum oils and oils obtained from bituminous minerals, crude.**	kg	5%	Free
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.**			
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :			
		-- Light oils and preparations :			
		--- Motor spirit, including aviation spirit :			
	2710.12.11	---- Motor spirit of H.B.O.C Type	ℓ	10%	Free
	2710.12.19	---- Other motor spirits, including aviation spirit	ℓ	10%	Free
	2710.12.20	--- Spirit type jet fuel	ℓ	10%	Free
		--- Other light oils and preparation :			
	2710.12.31	---- White spirit	ℓ	10%	Free
	2710.12.32	---- Naphtha	ℓ	10%	Free
	2710.12.39	---- Other	ℓ	25%	Free
		--- Kerosene, including kerosene type jet fuels :			
	2710.12.41	---- J.P.1 kerosene type jet fuels	ℓ	10%	Free
	2710.12.42	---- J.P.4 kerosene type jet fuels	ℓ	10%	Free

	2710.12.43	---- Other kerosene type jet fuels	ℓ	10%	Free
	2710.12.49	---- Other kerosene	ℓ	10%	Free
	2710.12.50	--- Other medium oils and preparations	ℓ	25%	Free
		--- Gas oils :			
	2710.12.61	---- Light diesel oils	ℓ	10%	Free
	2710.12.62	---- High speed diesel oils	ℓ	10%	Free
	2710.12.69	---- Other	ℓ	25%	Free
		-- Other :			
		--- Fuel oils :			
	2710.19.11	---- Furnace oil	ℓ	10%	Free
	2710.19.19	---- Other	ℓ	25%	Free
		--- Base oils :			
	2710.19.21	---- Base oil imported in bulk by Industrial IRC holder VAT compliant petroleum products processing or lube blending industry	kg	5%	Free
	2710.19.22	---- Recycled lube base oil	kg	25%	Free
	2710.19.29	---- Other	kg	25%	Free
		--- Lubricating oils :			
	2710.19.31	---- Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220°F by Abel's close test	kg	15%	Free
	2710.19.32	---- Recycled lubricating oil	kg	25%	Free
	2710.19.39	---- Other	kg	25%	Free
		--- Heavy normal paraffin :			
	2710.19.41	---- In drum	kg	15%	Free
	2710.19.49	---- Other	kg	15%	Free
		--- Liquid paraffin :			
	2710.19.51	---- In drum	kg	15%	Free
	2710.19.59	---- Other	kg	15%	Free
		--- Other paraffin :			
	2710.19.61	---- In drum	kg	15%	Free
	2710.19.69	---- Other	kg	15%	Free
		--- Transformer oil :			
	2710.19.71	---- In drum	kg	10%	Free
	2710.19.79	---- Other	kg	10%	Free
		--- Greases (mineral) :			
	2710.19.81	---- Wrapped/canned up to 2.5kg	kg	25%	Free
	2710.19.89	---- Other	kg	25%	Free
		--- Other heavy oils and preparation :			
	2710.19.91	---- Mineral oil which has its flashing point at or above 200°F and is ordinarily used for the batching at jute of other fibre	kg	15%	Free
	2710.19.92	---- Mineral oil for the manufacture of insecticides	kg	5%	Free
	2710.19.93	---- Partly refined petroleum including topped crudes	kg	25%	Free
	2710.19.99	---- Other	Kg	25%	Free
	2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg	10%	Free
		- Waste oils :			
	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	25%	Free
	2710.99.00	-- Other	kg	25%	Free
27.11		**Petroleum gases and other gaseous hydrocarbons.**			
		- Liquefied :			
	2711.11.00	-- Natural gas	kg	0%	Free
	2711.12.00	-- Propane	kg	0%	Free
	2711.13.00	-- Butanes	kg	0%	Free

		-- Ethylene, propylene, butylene and butadiene :			
	2711.14.10	--- Ethylene/propylene imported by Industrial IRC holder VAT compliant PVC/PET resin manufacturing industry in economic zone	kg	0%	Free
	2711.14.90	--- Other	kg	5%	Free
	2711.19.00	-- Other	kg	5%	Free
		- In gaseous state :			
	2711.21.00	-- Natural gas	kg	5%	Free
	2711.29.00	-- Other	kg	5%	Free
27.12		**Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**			
	2712.10.00	- Petroleum jelly	kg	15%	Free
		- Paraffin wax containing by weight less than 0.75% of oil :			
	2712.20.10	--- Imported by Industrial IRC holder VAT compliant tyre tube manufacturing industries	kg	15%	Free
	2712.20.90	--- Other	kg	15%	Free
		- Other :			
	2712.90.10	--- Tube lessening jel imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	15%	Free
	2712.90.90	--- Other	kg	15%	Free
27.13		**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**			
		- Petroleum coke :			
	2713.11.00	-- Not calcined	kg	10%	Free
	2713.12.00	-- Calcined	kg	5%	Free
		- Petroleum bitumen :			
	2713.20.10	--- In Drum	kg	BDT 4500 per MT	Free
	2713.20.90	--- Other	kg	BDT 3500 per MT	Free
	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous mineral	Kg	5%	Free
27.14		**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	kg	10%	Free
	2714.90.00	- Other	kg	10%	Free
27.15	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).**	kg	10%	Free
27.16	2716.00.00	**Electrical energy** (optional heading).	kwh	5%	Free

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this section.

2.- Subject to Note 1 above, goods classifiable in headings 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sales 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, 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.

4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

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

Notes.

1.- Except where the contest otherwise requires, the headings of this Chapter apply only to :

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides or inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

(b) Halide oxides of carbon (heading 28.12);

(c) Carbon disulphide (heading 28.13);

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

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

3.- Subject to the provisions of 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 mentioned in Note 2 above;

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

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

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

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

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

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 91.01).

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

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

6.- Heading 28.44 applies only to:

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

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

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

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

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

(f) Radioactive residues whether or not usable.

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

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

7.- Heading 28.53 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 forms of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		SUB-CHAPTER I			
		CHEMICAL ELEMENTS			
28.01		**Fluorine, chlorine, bromine and iodine.**			
	2801.10.00	- Chlorine	kg	5%	Free
	2801.20.00	- Iodine	kg	5%	Free
	2801.30.00	- Fluorine; bromine	kg	5%	Free
28.02	2802.00.00	**Sulphur, sublimed or precipitated; colloidal sulphur.**	kg	10%	Free
28.03	2803.00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	kg	5%	Free
28.04		**Hydrogen, rare gases and other non-metals.**			
	2804.10.00	- Hydrogen	m^3	10%	Free
		- Rare gases :			
	2804.21.00	-- Argon	m^3	5%	Free
	2804.29.00	-- Other	m^3	10%	Free
	2804.30.00	- Nitrogen	m^3	5%	Free
	2804.40.00	- Oxygen	m^3	5%	Free
	2804.50.00	- Boron; tellurium	kg	10%	Free
		- Silicon :			
	2804.61.00	-- Containing by weight not less than 99.99% of silicon	kg	10%	Free
	2804.69.00	-- Other	kg	10%	Free
	2804.70.00	- Phosphorus	kg	10%	Free
	2804.80.00	- Arsenic	kg	5%	Free
	2804.90.00	- Selenium	kg	5%	Free
28.05		**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.**			
		- Alkali or alkaline-earth metals:			
	2805.11.00	-- Sodium	kg	10%	Free
	2805.12.00	-- Calcium	kg	10%	Free
	2805.19.00	-- Other	kg	10%	Free
	2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	10%	Free
	2805.40.00	- Mercury	kg	10%	Free
		SUB-CHAPTER II			
		INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06		**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**			
	2806.10.00	- Hydrogen chloride (hydrochloric acid)	kg	10%	Free
	2806.20.00	- Chlorosulphuric acid	kg	10%	Free
28.07	2807.00.00	**Sulphuric acid; oleum.**	kg	5%	Free
28.08	2808.00.00	**Nitric acid; sulphonitric acids.**	kg	10%	Free
28.09		**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids; whether or not chemically defined.**			
	2809.10.00	- Diphosphorus pentaoxide	kg	10%	Free
	2809.20.00	- Phosphoric acid and polyphosphoric acids	kg	10%	Free
28.10		**Oxides of boron; boric acids.**			
	2810.00.10	--- Boric acid	kg	0%	Free
	2810.00.90	--- Other	kg	10%	Free

28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**			
		- Other inorganic acids :			
	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	kg	10%	Free
	2811.12.00	-- Hydrogen cyanide (hydrocyanic acid)	kg	10%	Free
	2811.19.00	-- Other	kg	10%	Free
		- Other inorganic oxygen compounds of non-metals :			
	2811.21.00	-- Carbon dioxide	kg	5%	Free
	2811.22.00	-- Silicon dioxide	kg	5%	Free
		-- Other :			
	2811.29.10	--- Silica gel	kg	10%	Free
	2811.29.90	--- Other	kg	10%	Free
		SUB-CHAPTER III			
		HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12		**Halides and halide oxides of non-metals.**			
		- Chlorides and chloride oxides :			
	2812.11.00	-- Carbonyl dichloride (phosgene)	kg	10%	Free
	2812.12.00	-- Phosphorus oxychloride	kg	10%	Free
	2812.13.00	-- Phosphorus trichloride	kg	10%	Free
	2812.14.00	-- Phosphorus pentachloride	kg	10%	Free
	2812.15.00	-- Sulphur monochloride	kg	10%	Free
	2812.16.00	-- Sulphur dichloride	kg	10%	Free
	2812.17.00	-- Thionyl chloride	kg	10%	Free
	2812.19.00	-- Other	kg	10%	Free
	2812.90.00	- Other	kg	10%	Free
28.13		**Sulphides of non-metals; commercial phosphorus trisulphide.**			
	2813.10.00	- Carbon disulphide	kg	10%	Free
	2813.90.00	- Other	kg	10%	Free
		SUB-CHAPTER IV			
		INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14		**Ammonia, Anhydrous or in aqueous solution.**			
	2814.10.00	- Anhydrous ammonia	kg	10%	Free
	2814.20.00	- Ammonia in aqueous solution	kg	10%	Free
28.15		**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**			
		- Sodium hydroxide (caustic soda) :			
	2815.11.00	-- Solid	kg	25%	Free
	2815.12.00	-- In aqueous solution (soda lye or liquid soda)	kg	25%	Free
	2815.20.00	- Potassium hydroxide (caustic potash)	kg	25%	Free
	2815.30.00	- Peroxides of sodium or potassium	kg	25%	Free
28.16		**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**			
	2816.10.00	- Hydroxide and peroxide of magnesium	kg	5%	Free
	2816.40.00	- Oxides, hydroxides and peroxides of strontium or barium	kg	5%	Free
28.17	2817.00.00	**Zinc oxide; zinc peroxide.**	kg	5%	Free
28.18		**Artificial corundum, whether or not chemically defined; aluminium**			
		- Artificial corundum, whether or not chemically defined :			
	2818.10.10	--- Imported by industrial IRC holder VAT compliant abrasive paper (sand paper) manufacturing industry	kg	5%	Free
	2818.10.90	--- Other	kg	5%	Free
		- Aluminium oxide, other than artificial corundum :			
	2818.20.10	--- Imported by industrial IRC holder VAT compliant abrasive paper (sand paper) manufacturing industry	kg	5%	Free
	2818.20.90	--- Other	kg	5%	Free
	2818.30.00	- Aluminium hydroxide	kg	5%	Free
28.19		**Chromium oxides and hydroxides.**			
	2819.10.00	- Chromium trioxide	kg	5%	Free
	2819.90.00	- Other	kg	5%	Free
28.20		**Manganese oxides.**			
	2820.10.00	- Manganese dioxide	kg	5%	Free
	2820.90.00	- Other	kg	10%	Free

28.21		**Iron oxides and hydroxides; earth colours containing 70% or more by eight of combined iron evaluated as Fe_2O_3.**			
	2821.10.00	- Iron oxides and hydroxides	kg	5%	Free
	2821.20.00	- Earth colours	kg	10%	Free
28.22	2822.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	kg	5%	Free
28.23	2823.00.00	**Titanium oxides.**	kg	5%	Free
28.24		**Lead oxides; red lead and orange lead.**			
	2824.10.00	- Lead monoxide (litharge, massicot)	kg	10%	Free
		- Other :			
	2824.90.10	--- Red lead	kg	5%	Free
	2824.90.20	--- Red lead oxide	kg	5%	Free
	2824.90.90	--- Other	kg	10%	Free
28.25		**Hydrazine and hydroxylamine and their inorganic salts; other inorganic ases; other metal oxides, hydroxides and peroxides.**			
	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	kg	10%	Free
	2825.20.00	- Lithium oxide and hydroxide	kg	10%	Free
	2825.30.00	- Vanadium oxides and hydroxides	kg	10%	Free
	2825.40.00	- Nickel oxides and hydroxides	kg	10%	Free
	2825.50.00	- Copper oxides and hydroxides	kg	5%	Free
	2825.60.00	- Germanium oxides and zirconium dioxide	kg	10%	Free
	2825.70.00	- Molybdenum oxides and hydroxides	kg	10%	Free
	2825.80.00	- Antimony oxides	kg	10%	Free
	2825.90.00	- Other	kg	10%	Free

SUB-CHAPTER V
SALTS AND PEROXYSALTS, OF INORGANICACIDS AND METALS

28.26		**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts**			
		- Fluorides :			
	2826.12.00	-- Of aluminium	kg	10%	Free
		-- Other :			
	2826.19.10	--- Sodium silicon fluoride	kg	5%	Free
	2826.19.90	--- Other	kg	10%	Free
	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	10%	Free
	2826.90.00	- Other	kg	10%	Free
28.27		**Chlorides, chloride oxides and chloride hydroxides; bromides and Bromide oxides; iodides and iodide oxides**			
	2827.10.00	- Ammonium chloride	kg	10%	Free
	2827.20.00	- Calcium chloride	kg	10%	Free
		- Other chlorides :			
	2827.31.00	-- Of magnesium	kg	5%	Free
	2827.32.00	-- Of aluminium	kg	10%	Free
	2827.35.00	-- Of nickel	kg	10%	Free
	2827.39.00	-- Other	kg	10%	Free
		- Chloride oxides and chloride hydroxides :			
	2827.41.00	-- Of copper	kg	10%	Free
	2827.49.00	-- Other	kg	10%	Free
		- Bromides and bromide oxides :			
	2827.51.00	-- Bromides of sodium or of potassium	kg	10%	Free
	2827.59.00	-- Other	kg	10%	Free
	2827.60.00	- Iodides and iodide oxides	kg	10%	Free
28.28		**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**			
	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	10%	Free
	2828.90.00	- Other	kg	10%	Free
28.29		**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**			
		- Chlorates :			
	2829.11.00	-- Of sodium	kg	10%	Free
	2829.19.00	-- Other	kg	10%	Free
		- Other :			
	2829.90.10	--- Potassium iodates	kg	5%	Free
	2829.90.90	--- Other	kg	10%	Free

28.30		**Sulphides; polysulphides, whether or not chemically defined**			
	2830.10.00	- Sodium sulphides	kg	5%	Free
	2830.90.00	- Other	kg	10%	Free
28.31		**Dithionites and sulphoxylates.**			
	2831.10.00	- Of sodium	kg	5%	Free
	2831.90.00	- Other	kg	5%	Free
28.32		**Sulphites; thiosulphates.**			
	2832.10.00	- Sodium sulphites	kg	10%	Free
	2832.20.00	- Other sulphites	kg	10%	Free
	2832.30.00	- Thiosulphates	kg	10%	Free
28.33		**Sulphates; alums; peroxosulphates (persulphates).**			
		- Sodium sulphates :			
	2833.11.00	-- Disodium sulphate	kg	25%	Free
	2833.19.00	-- Other	kg	25%	Free
		- Other sulphates :			
	2833.21.00	-- Of magnesium	kg	0%	Free
	2833.22.00	-- Of aluminium	kg	10%	Free
	2833.24.00	-- Of nickel	kg	10%	Free
	2833.25.00	-- Of copper	kg	10%	Free
	2833.27.00	-- Of barium	kg	5%	Free
		-- Other :			
	2833.29.10	--- Zinc sulphate	kg	0%	Free
	2833.29.20	--- Chromium sulphate	kg	5%	Free
	2833.29.90	--- Other	kg	10%	Free
	2833.30.00	- Alums	kg	10%	Free
	2833.40.00	- Peroxosulphates (persulphates)	kg	10%	Free
28.34		**Nitrites; nitrates.**			
	2834.10.00	- Nitrites	kg	10%	Free
		- Nitrates :			
	2834.21.00	-- Of potassium	kg	5%	Free
		-- Other :			
	2834.29.10	--- Sodium nitrate	kg	5%	Free
	2834.29.90	--- Other	kg	10%	Free
28.35		**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined**			
	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	5%	Free
		- Phosphates :			
	2835.22.00	-- Of mono- or disodium	kg	5%	Free
	2835.24.00	-- Of potassium	kg	5%	Free
	2835.25.00	-- Calcium hydrogenorthophosphate (“di-calcium phosphate”)	kg	0%	Free
	2835.26.00	-- Other phosphates of calcium	kg	5%	Free
	2835.29.00	-- Other	kg	5%	Free
		- Polyphosphates :			
	2835.31.00	-- Sodium triphosphate (sodium tri-polyphosphate)	kg	5%	Free
	2835.39.00	-- Other	kg	5%	Free
28.36		**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**			
	2836.20.00	- Disodium carbonate	kg	5%	Free
	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	10%	Free
	2836.40.00	- Potassium carbonates	kg	5%	Free
	2836.50.00	- Calcium carbonate	kg	10%	Free
	2836.60.00	- Barium carbonate	kg	5%	Free
		- Other :			
	2836.91.00	-- Lithium carbonates	kg	10%	Free
	2836.92.00	-- Strontium carbonate	kg	10%	Free
		-- Other :			
	2836.99.10	--- Ferrous carbonate	kg	10%	Free
	2836.99.90	--- Other	kg	10%	Free
28.37		**Cyanides, cyanide oxides and complex cyanides-**			
		- Cyanides and cyanide oxides :			
	2837.11.00	-- Of sodium	kg	10%	Free
	2837.19.00	-- Other	kg	10%	Free
	2837.20.00	- Complex cyanides	kg	10%	Free

[28.38]					
28.39		**Silicates; commercial alkali metal silicates.**			
		- Of Sodium :			
	2839.11.00	-- Sodium metasilicates	kg	10%	Free
	2839.19.00	-- Other	kg	10%	Free
		- Other :			
	2839.90.10	--- Of potassium	kg	10%	Free
	2839.90.90	--- Other	kg	10%	Free
28.40		**Borates; peroxoborates (perborates).**			
		- Disodium tetraborate (refined borax) :			
	2840.11.00	-- Anhydrous	kg	10%	Free
	2840.19.00	-- Other	kg	10%	Free
		- Other borates :			
	2840.20.10	--- Solubor	kg	0%	Free
	2840.20.90	--- Other	kg	10%	Free
	2840.30.00	- Peroxoborates (perborates)	kg	10%	Free
28.41		**Salts of oxometallic or peroxometallic acids.**			
	2841.30.00	- Sodium dichromate	kg	5%	Free
	2841.50.00	- Other chromates and dichromates; peroxochromates	kg	10%	Free
		- Manganites, manganates and permanganates :			
	2841.61.00	-- Potassium permanganate	kg	10%	Free
	2841.69.00	-- Other	kg	10%	Free
	2841.70.00	- Molybdates	kg	10%	Free
	2841.80.00	- Tungstates (wolframates)	kg	10%	Free
	2841.90.00	- Other	kg	10%	Free
28.42		**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**			
		- Double or complex silicates, including aluminosilicates whether or not chemically defined :			
	2842.10.10	--- Aluminium sodium silicate; Zeolite	kg	5%	Free
	2842.10.90	--- Other	kg	10%	Free
		- Other :			
	2842.90.10	--- Magaldrate	kg	10%	Free
	2842.90.90	--- Other	kg	10%	Free
		SUB-CHAPTER VI			
		MISCELLANEOUS			
28.43		**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**			
	2843.10.00	- Colloidal precious metals	kg	10%	Free
		- Silver compounds :			
	2843.21.00	-- Silver nitrate	kg	10%	Free
	2843.29.00	-- Other	kg	10%	Free
	2843.30.00	- Gold compounds	kg	10%	Free
		- Other compounds; amalgams :			
	2843.90.10	--- Cisplatin BP, oxaliplatin BP, carboplatin BP	kg	0%	Free
	2843.90.90	--- Other compounds; amalgams	kg	10%	Free
28.44		**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**			
	2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	10%	Free
	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	kg	10%	Free
	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	kg	10%	Free

		- Radioactive elements and isotopes and compounds other than those of sub-heading Nos. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :			
		-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds :			
	2844.41.10	--- Radioactive isotopes	kg	0%	Free
	2844.41.90	--- Other	kg	10%	Free
		-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds :			
	2844.42.10	--- Radioactive isotopes	kg	0%	Free
	2844.42.90	--- Other	kg	10%	Free
		-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds :			
	2844.43.10	--- Radioactive isotopes	kg	0%	Free
	2844.43.90	--- Other	kg	10%	Free
	2844.44.00	-- Radioactive residues	kg	10%	Free
	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	10%	Free
28.45		**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**			
	2845.10.00	- Heavy water (deuterium oxide)	kg	10%	Free
	2845.20.00	- Boron enriched in boron-10 and its compounds	kg	10%	Free
	2845.30.00	- Lithium enriched in lithium-6 and its compounds	kg	10%	Free
	2845.40.00	- Helium-3	kg	10%	Free
	2845.90.00	- Other	kg	10%	Free
28.46		**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**			
	2846.10.00	- Cerium compounds	kg	10%	Free
	2846.90.00	- Other	kg	10%	Free
28.47	2847.00.00	**Hydrogen peroxide, whether or not solidified with urea.**	kg	10%	Free
[28.48]					
28.49		**Carbides, whether or not chemically defined.**			
	2849.10.00	- Of calcium	kg	10%	Free
	2849.20.00	- Of silicon	kg	10%	Free
	2849.90.00	- Other	kg	10%	Free
28.50	2850.00.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	kg	10%	Free
[28.51]					
28.52		**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.**			
	2852.10.00	- Chemically defined	kg	10%	Free
	2852.90.00	- Other	kg	10%	Free
28.53		**Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**			
	2853.10.00	- Cyanogen chloride (chlorcyan)	kg	5%	Free
	2853.90.00	- Other	kg	5%	Free

Chapter 29

Organic chemicals

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40 or the products of heading 29.41, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a), (b) or (c) above dissolved in other solvent 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 that for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover:

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;

(b) Ethyl alcohol (heading 22.07 or 22.08),

(c) Methane or propane (heading 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Immunological products of heading 30.02;

(f) Urea (heading 31.02 or 31.05);

(g) Colouring matter of vegetable or animal origin (heading 32.03, synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

(h) Enzymes (heading 35.07);

(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 36.06);

(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retails sale, of heading 38.24; or

(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

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

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

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen function”, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

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

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

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

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

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

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

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

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

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

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

7.- Headings 39.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

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

8.- For the purposes of heading 29.37:

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

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

Sub-heading Notes.

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

2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		SUB-CHAPTER I **HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
29.01		**Acyclic hydrocarbons.**			
	2901.10.00	- Saturated	kg	10%	Free
		- Unsaturated :			
	2901.21.00	-- Ethylene	kg	10%	Free
	2901.22.00	-- Propene (propylene)	kg	10%	Free
		-- Butene (butylene) and isomers thereof :			
	2901.23.10	--- Refrigerant (isobutane/R600a)	kg	10%	Free
	2901.23.90	--- Other	kg	10%	Free
	2901.24.00	-- Buta- 1, 3- diene and isoprene	kg	10%	Free
	2901.29.00	-- Other	kg	10%	Free
29.02		**Cyclic hydrocarbons.**			
		- Cyclanes, cyclenes and cycloterpenes :			
	2902.11.00	-- Cyclohexane	kg	10%	Free
		-- Other :			
	2902.19.10	--- Cyclopentane	kg	10%	Free
	2902.19.90	--- Other	kg	10%	Free
	2902.20.00	- Benzene	kg	10%	Free
	2902.30.00	- Toluene	kg	5%	Free
		- Xylenes :			
	2902.41.00	-- o-Xylene	kg	10%	Free
	2902.42.00	-- m-Xylene	kg	10%	Free
	2902.43.00	-- p-Xylene	kg	10%	Free
	2902.44.00	-- Mixed xylene isomers	kg	10%	Free
		- Styrene :			
	2902.50.10	--- Imported by Industrial IRC holder VAT compliant paint manufacturing industries	kg	10%	Free
	2902.50.90	--- Other	kg	10%	Free
	2902.60.00	- Ethylbenzene	kg	10%	Free
	2902.70.00	- Cumene	kg	10%	Free
		- Other :			
	2902.90.10	--- Refined naphthalene	kg	15%	Free
	2902.90.90	--- Other	kg	10%	Free
29.03		**Halogenated derivatives of hydrocarbons.**			
		- Saturated chlorinated derivatives of acyclic hydrocarbons :			
	2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride	kg	10%	Free
	2903.12.00	-- Dichloromethane (methylene chloride)	kg	10%	Free
	2903.13.00	-- Chloroform (trichloromethane)	kg	10%	Free
	2903.14.00	-- Carbon tetrachloride	kg	10%	Free
	2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	10%	Free
	2903.19.00	-- Other	kg	10%	Free
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :			
	2903.21.00	-- Vinyl chloride (chloroethylene)	kg	5%	Free
	2903.22.00	-- Trichloroethylene	kg	10%	Free
	2903.23.00	-- Tetrachloroethylene (Perchloroethylene)	kg	10%	Free
	2903.29.00	-- Other	kg	10%	Free
		- Saturated fluorinated derivatives of acyclic hydrocarbons :			
	2903.41.00	-- Trifluoromethane (HFC-23)	kg	10%	Free
	2903.42.00	-- Difluoromethane (HFC-32)	kg	10%	Free
	2903.43.00	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	kg	10%	Free
	2903.44.00	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	kg	10%	Free

	2903.45.00	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	kg	10%	Free
	2903.46.00	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg	10%	Free
	2903.47.00	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	kg	10%	Free
	2903.48.00	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	kg	10%	Free
	2903.49.00	-- Other	kg	10%	Free
		- Unsaturated fluorinated derivatives of acyclic hydrocarbons :			
	2903.51.00	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	kg	10%	Free
	2903.59.00	-- Other	kg	10%	Free
		- Brominated or iodinated derivatives of acyclic hydrocarbons :			
	2903.61.00	-- Methyl bromide (bromomethane)	kg	10%	Free
	2903.62.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	10%	Free
	2903.69.00	-- Other	kg	10%	Free
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :			
	2903.71.00	-- Chlorodifluoromethane (HCFC-22)	kg	5%	Free
	2903.72.00	-- Dichlorotrifluoroethanes (HCFC-123)	kg	10%	Free
	2903.73.00	-- Dichlorofluoroethanes (HCFC-141, 141b)	kg	10%	Free
	2903.74.00	-- Chlorodifluoroethanes (HCFC-142, 142b)	kg	10%	Free
	2903.75.00	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	kg	10%	Free
	2903.76.00	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	kg	10%	Free
		-- Other, perhalogenated only with fluorine and chlorine :			
	2903.77.10	--- Trichlorofluoromethane	kg	10%	Free
	2903.77.20	--- Dichlorodifluoromethane	kg	25%	Free
	2903.77.30	--- Trichlorotrifluoroethanes	kg	10%	Free
	2903.77.40	--- Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	10%	Free
	2903.77.50	--- Other derivatives perhalogenated only with fluorine and chlorine	kg	10%	Free
	2903.78.00	-- Other perhalogenated derivatives	kg	10%	Free
	2903.79.00	-- Other	kg	10%	Free
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
	2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	10%	Free
	2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	10%	Free
	2903.83.00	-- Mirex (ISO)	kg	10%	Free
	2903.89.00	-- Other	kg	10%	Free
		- Halogenated derivatives of aromatic hydrocarbons :			
	2903.91.00	-- Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	kg	10%	Free
	2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane)	kg	10%	Free
	2903.93.00	-- Pentachlorobenzene (ISO)	kg	10%	Free
	2903.94.00	-- Hexabromobiphenyls	kg	10%	Free
	2903.99.00	-- Other	kg	10%	Free
29.04		**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**			
		- Derivatives containing only sulpho groups, their salts and ethyl esters :			
	2904.10.10	--- Methane sulphonate	kg	5%	Free
	2904.10.90	--- Other	kg	10%	Free
	2904.20.00	- Derivatives containing only nitro or only nitroso groups	kg	10%	Free
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :			
	2904.31.00	-- Perfluorooctane sulphonic acid	kg	10%	Free
	2904.32.00	-- Ammonium perfluorooctane sulphonate	kg	10%	Free
	2904.33.00	-- Lithium perfluorooctane sulphonate	kg	10%	Free
	2904.34.00	-- Potassium perfluorooctane sulphonate	kg	10%	Free
	2904.35.00	-- Other salts of perfluorooctane sulphonic acid	kg	10%	Free
	2904.36.00	-- Perfluorooctane sulphonyl fluoride	kg	10%	Free

	- Other :			
2904.91.00	-- Trichloronitromethane (chloropicrin)	kg	10%	Free
2904.99.00	-- Other	kg	10%	Free

SUB-CHAPTER II
ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.05		**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Saturated monohydric alcohols :			
		-- Methanol (methyl alcohol) :			
	2905.11.10	--- Methanol HPLC	kg	10%	Free
	2905.11.90	--- Other	kg	10%	Free
		-- Propan-1-01 (propy1 alcohol) and propan-2-01 (isopropy1 alcohol) :			
	2905.12.10	--- Isopropyl alcohol imported by Industrial IRC holder VAT compliant ink manufacturing industry	kg	10%	Free
	2905.12.90	--- Other	kg	10%	Free
	2905.13.00	-- Butan – 1-ol (n-butyl alcohol)	kg	10%	Free
	2905.14.00	-- Other butanols	kg	10%	Free
		-- Octanol (octyl alcohol) and isomers thereof :			
	2905.16.10	--- Imported by Industrial IRC holder VAT compliant dioctyl orthophthalates manufacturing industry	kg	10%	Free
	2905.16.90	--- Other	kg	10%	Free
	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	10%	Free
	2905.19.00	-- Other	kg	10%	Free
		- Unsaturated monohydric alcohols :			
	2905.22.00	-- Acyclic terpene alcohols	kg	10%	Free
	2905.29.00	-- Other	kg	10%	Free
		- Diols :			
		-- Ethylene glycol (ethanediol) :			
	2905.31.10	--- Imported by Industrial IRC holder VAT compliant PET chips manufacturing industry	kg	10%	Free
	2905.31.20	--- Imported by Industrial IRC holder VAT compliant PVC/PET resin manufacturing industry	kg	0%	Free
	2905.31.90	--- Other	kg	10%	Free
	2905.32.00	-- Propylene glycon (propane-1, 2-diol)	kg	10%	Free
	2905.39.00	-- Other	kg	10%	Free
		- Other polyhydric alcohols :			
	2905.41.00	-- 2 Ethyl-2 (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	kg	10%	Free
	2905.42.00	-- Pentaerythritol	kg	10%	Free
	2905.43.00	-- Mannitol	kg	10%	Free
	2905.44.00	-- D-glucitol (sorbitol)	kg	10%	Free
	2905.45.00	-- Glycerol	kg	10%	Free
	2905.49.00	-- Other	kg	10%	Free
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :			
	2905.51.00	-- Ethchlorvynol (INN)	kg	10%	Free
		-- Other :			
	2905.59.10	--- Chlorobutol, chloroloutanol, chloral hydrate Thioglycerol, Alpha-Thioglycerol pentaerithritol tetranitrate, Basuiphan	kg	5%	Free
	2905.59.90	--- Other	kg	10%	Free
29.06		**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Cyclanic, cyclenic or cycloterpenic :			
	2906.11.00	-- Menthol	kg	10%	Free
	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	10%	Free
		-- Sterols and inositols :	kg		
	2906.13.10	--- Sterols	kg	10%	Free
	2906.13.20	--- Inositols	kg	5%	Free
		-- Other :	kg		
	2906.19.10	--- Terpinhydrate	kg	5%	Free

	2906.19.90	--- Other	kg	10%	Free
		- Aromatic :			
	2906.21.00	-- Benzyl alcohol	kg	10%	Free
	2906.29.00	-- Other	kg	10%	Free
		SUB-CHAPTER III **PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
29.07		**Phenols; phenol-alcohols.**			
		- Monophenols :			
	2907.11.00	-- Phenol (hydroxybenzene) and its salts	kg	5%	Free
	2907.12.00	-- Cresols and their salts	kg	5%	Free
	2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	5%	Free
	2907.15.00	-- Naphthols and their salts	kg	5%	Free
	2907.19.00	-- Other	kg	5%	Free
		- Polyphenols; phenol-alcohols :			
	2907.21.00	-- Resorcinol and its salts	kg	5%	Free
	2907.22.00	-- Hydroquinone (quinol) and its salts	kg	5%	Free
	2907.23.00	-- 4,4 -Isopropylidenediphenol (bisphenol) A, diphenylolpropane) and its salts	kg	5%	Free
	2907.29.00	-- Other	kg	5%	Free
29.08		**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**			
		- Derivatives containing only halogen substituents and their salts :			
	2908.11.00	-- Pentachlorophenol (ISO)	kg	5%	Free
		-- Other :			
	2908.19.10	--- Chlorophenols	kg	25%	Free
	2908.19.90	--- Other	kg	5%	Free
		- Other :			
	2908.91.00	-- Dinoseb (ISO) and its salts	kg	5%	Free
	2908.92.00	-- 4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	kg	5%	Free
	2908.99.00	-- Other	kg	5%	Free
		IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.09		**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.11.00	-- Diethyl ether	kg	5%	Free
	2909.19.00	-- Other	kg	5%	Free
	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free
	2909.30.00	- Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	kg	5%	Free
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.41.00	-- 2,2- Oxydiethanol (diethylene glycol, digol)	kg	5%	Free
	2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	5%	Free
	2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	5%	Free
	2909.49.00	-- Other	kg	5%	Free
	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free
	2909.60.00	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free
29.10		**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	2910.10.00	- Oxirane (ethylene oxide)	kg	5%	Free

	2910.20.00	- Methyloxirane (propylene oxide)	kg	5%	Free
	2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	5%	Free
	2910.40.00	- Dieldrin (ISO, INN)	kg	5%	Free
	2910.50.00	- Endrin (ISO)	kg	5%	Free
	2910.90.00	- Other	kg	5%	Free
29.11	2911.00.00	**Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	kg	5%	Free
		SUB-CHAPTER V ALDEHYDE-FUNCTION COMPOUNDS			
29.12		**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**			
		- Acyclic aldehydes without other oxygen function :			
	2912.11.00	-- Methanal/Formalin (formaldehyde)	kg	25%	Free
	2912.12.00	-- Ethanal (acetaldehyde)	kg	10%	Free
	2912.19.00	-- Other	kg	10%	Free
		- Cyclic aldehydes without other oxygen function :			
	2912.21.00	-- Benzaldehyde	kg	10%	Free
	2912.29.00	-- Other	kg	10%	Free
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
	2912.41.00	-- Vanillin (4-hydroxy - 3 - allthobenzaldehyde)	kg	10%	Free
	2912.42.00	-- Ethyvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	10%	Free
	2912.49.00	-- Other	kg	10%	Free
	2912.50.00	- Cyclic polymers of aldehydes	kg	10%	Free
	2912.60.00	- Paraformaldehyde	kg	5%	Free
29.13	2913.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	kg	10%	Free
		SUB-CHAPTER VI KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29.14		**Ketones and Quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Acyclic ketones without other oxygen function :			
	2914.11.00	-- Acetone	kg	10%	Free
	2914.12.00	-- Butanone (methyl ethyl ketone)	kg	10%	Free
	2914.13.00	-- 4-Methylpentan 2-one (methyl isobutyl ketone)	kg	10%	Free
	2914.19.00	-- Other	kg	10%	Free
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :			
	2914.22.00	-- Cyclohexanone and methylcyclohexanones	kg	10%	Free
	2914.23.00	-- Ionones and methylionones	kg	10%	Free
	2914.29.00	-- Other	kg	10%	Free
		- Aromatic ketones without other oxygen function :			
	2914.31.00	-- Phenylacetone (phenylpropan-2-one)	kg	10%	Free
	2914.39.00	-- Other	kg	10%	Free
	2914.40.00	- Ketone-alcohols and ketone-aldehydes	kg	10%	Free
	2914.50.00	- Ketone-phenols and ketones with other oxygen function	kg	10%	Free
		- Quinones :			
	2914.61.00	-- Anthraquinone	kg	10%	Free
	2914.62.00	-- Coenzyme Q10 (ubidecarenone (INN))	kg	10%	Free
	2914.69.00	-- Other	kg	10%	Free
		- Halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2914.71.00	-- Chlordecone (ISO)	kg	10%	Free
	2914.79.00	-- Other	kg	10%	Free
		SUB-CHAPTER VII CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, OR NITRATED OR NITROSATED DERIVATIVES			
29.15		**Saturated acyclic monocarboxylic acid 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	kg	10%	Free
	2915.12.00	-- Salts of formic acid	kg	10%	Free
	2915.13.00	-- Esters of formic acid	kg	10%	Free
		- Acetic acid and its salts; acetic anhydride :			
	2915.21.00	-- Acetic acid	kg	25%	Free
	2915.24.00	-- Acetic anhydride	kg	10%	Free
		-- Other :			
	2915.29.10	--- Sodium acetate	kg	5%	Free
	2915.29.90	--- Other	kg	10%	Free
		- Esters of acetic acid :			
	2915.31.00	-- Ethyl acetate	kg	5%	Free
	2915.32.00	-- Vinyl acetate	kg	5%	Free
	2915.33.00	-- n-Butyl acetate	kg	10%	Free
	2915.36.00	-- Dinoseb (ISO) acetate	kg	10%	Free
	2915.39.00	-- Other	kg	10%	Free
	2915.40.00	- Mono, di- or trichloroacetic ac2ids, their salts and esters	kg	10%	Free
		- Propionic acid, its salts and esters :			
	2915.50.10	--- Deoxycortone phenyel propionate	kg	5%	Free
	2915.50.90	--- Other	kg	10%	Free
	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	kg	10%	Free
		- Palmatic acid, Stearic acid, their salts and esters :			
	2915.70.10	--- Stearic acid, their salts and esters	kg	10%	Free
	2915.70.20	--- Ethyl palmitate and Isopropyl palmitate	kg	10%	Free
		--- Palmitic acid, their salts and esters excluding ethyl palmitate and isopropyl palmitate :			
	2915.70.31	---- Sodium salt of palmitic acid (soap noodle) imported by Industrial IRC holder VAT compliant soap manufacturers	kg	25%	Free
	2915.70.32	---- Sodium salt of palmitic acid (soap noodle) imported by other	kg	25%	Free
	2915.70.39	---- Other	kg	25%	Free
	2915.90.00	- Other	kg	25%	Free
29.16		**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acid 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	kg	5%	Free
	2916.12.00	-- Esters of Acrylic acid	kg	5%	Free
	2916.13.00	-- Methacrylic acid and its salts	kg	5%	Free
	2916.14.00	-- Esters of methacrylic acid	kg	5%	Free
	2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	kg	5%	Free
	2916.16.00	-- Binapacryl (ISO)	kg	5%	Free
	2916.19.00	-- Other	kg	5%	Free
	2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides. peroxyacids and their derivatives	kg	10%	Free
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2916.31.00	-- Benzoic acid, its salts and esters	kg	5%	Free
	2916.32.00	-- Benzoyl peroxide and benzoyl chloride	kg	5%	Free
	2916.34.00	-- Phenylacetic acid and its salts	kg	5%	Free
	2916.39.00	-- Other	kg	5%	Free
29.17		**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2917.11.00	-- Oxalic acid, its salts and esters	kg	10%	Free
	2917.12.00	-- Adipic acid, its salts and esters	kg	10%	Free
	2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	kg	10%	Free
	2917.14.00	-- Maleic anhydride	kg	10%	Free
	2917.19.00	-- Other	kg	10%	Free
	2917.20.00	- Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	Free

		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
		-- Dioctyl orthophthalates :			
	2917.32.10	--- Pharmaceutical grade imported under block list by Industrial IRC holder VAT compliant pharmaceutical industry	kg	25%	Free
	2917.32.90	--- Other	kg	25%	Free
	2917.33.00	-- Dinonyl or didecyl orthophthalates	kg	25%	Free
	2917.34.00	-- Other esters of orthophthalic acid	kg	25%	Free
	2917.35.00	-- Phthalic anhydride	kg	5%	Free
		-- Terephthalic acid and its salts :			
	2917.36.10	--- Terephthalic acid imported by Industrial IRC holder VAT compliant PET chips manufacturing industry	kg	25%	Free
	2917.36.20	--- Terephthalic acid imported by Industrial IRC holder VAT compliant PVC/PET resin manufacturing industry	kg	0%	Free
	2917.36.90	--- Other	kg	25%	Free
	2917.37.00	-- Dimethyl terephthalate	kg	25%	Free
		-- Other :			
	2917.39.10	--- Purified Isophtalic Acid (IPA) imported by Industrial IRC holder VAT compliant petro chemical industry	kg	25%	Free
	2917.39.90	--- Other	kg	25%	Free
29.18		**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.11.00	-- Lactic acid, its salts and esters	kg	5%	Free
	2918.12.00	-- Tartaric acid	kg	5%	Free
	2918.13.00	-- Salts and esters of tartaric acid	kg	5%	Free
	2918.14.00	-- Citric acid	kg	5%	Free
	2918.15.00	-- Salts and esters of citric acid	kg	5%	Free
	2918.16.00	-- Gluconic acid, its salts and esters	kg	5%	Free
	2918.17.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	5%	Free
	2918.18.00	-- Chlorobenzilate (ISO)	kg	5%	Free
		-- Other :			
	2918.19.10	--- Calcium, lactate, calcium livulinate, calcium sodium lactate, cantharides, cantheridin	kg	5%	Free
	2918.19.90	--- Other	kg	10%	Free
		- 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 salt	kg	5%	Free
	2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	kg	5%	Free
	2918.23.00	-- Other esters of salicylic acid and their salts	kg	5%	Free
	2918.29.00	-- Other	kg	5%	Free
	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	Free
		- Other :			
	2918.91.00	-- 2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	kg	5%	Free
	2918.99.00	-- Other	kg	5%	Free
		SUB-CHAPTER VIII **ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
29.19		**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	2919.10.00	- Tris (2, 3-dibromopropyl) phosphate	kg	5%	Free
	2919.90.00	- Other	kg	5%	Free
29.20		**Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			

2920.11.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	5%	Free
2920.19.00	-- Other	kg	5%	Free
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			
2920.21.00	-- Dimethyl phosphite	kg	5%	Free
2920.22.00	-- Diethyl phosphite	kg	5%	Free
2920.23.00	-- Trimethyl phosphite	kg	5%	Free
2920.24.00	-- Triethyl phosphite	kg	5%	Free
2920.29.00	-- Other	kg	5%	Free
2920.30.00	- Endosulfan (ISO)	kg	5%	Free
	- Other :			
2920.90.10	--- Erythrityl tetranitrate, Isosorbidedinitate	kg	5%	Free
2920.90.90	--- Other	kg	10%	Free
	SUB-CHAPTER IX **NITROGEN-FUNCTION COMPOUNDS**			
29.21	**Amine function compounds.**			
	- Acyclic monoamines and their derivatives; salts thereof :			
2921.11.00	-- Methylamine, di- or trimethylamine and their salts	kg	5%	Free
2921.12.00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	kg	5%	Free
2921.13.00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	kg	5%	Free
2921.14.00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	kg	5%	Free
2921.19.00	-- Other	kg	5%	Free
	- Acyclic polyamines and their derivatives; salts thereof :			
	-- Ethylenediamine and its salts :			
2921.21.10	--- Zinc salts as fertilizer	kg	0%	Free
2921.21.90	--- Other	kg	5%	Free
2921.22.00	-- Hexamethylenediamine and its salts	kg	5%	Free
2921.29.00	-- Other	kg	5%	Free
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts, thereof	kg	5%	Free
	- Aromatic monoamines and their derivatives; salts thereof :			
2921.41.00	-- Aniline and its salts	kg	5%	Free
2921.42.00	-- Aniline derivatives and their salts	kg	5%	Free
2921.43.00	-- Toluidines and their derivatives; salts thereof	kg	5%	Free
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	kg	5%	Free
2921.45.00	-- 1- Naphthylamine (alpha-naphthylamine), 2- Naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	5%	Free
2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	5%	Free
2921.49.00	-- Other	kg	5%	Free
	- Aromatic polyamines and their derivatives; salts thereof :			
2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	5%	Free
2921.59.00	-- Other	kg	5%	Free
29.22	**Oxygen-function amino-compounds.**			
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			
2922.11.00	-- Monoethanolamine and its salts	kg	5%	Free
2922.12.00	-- Diethanolamine and its salts	kg	5%	Free
2922.14.00	-- Dextropropoxyphene (INN) and its salts	kg	5%	Free
2922.15.00	-- Triethanolamine	kg	5%	Free
2922.16.00	-- Diethanolammonium perfluorooctane sulphonate	kg	5%	Free
2922.17.00	-- Methyldiethanolamine and ethyldiethanolamine	kg	5%	Free
2922.18.00	-- 2-(N,N-Diisopropylamino)ethanol	kg	5%	Free
2922.19.10	--- Tamoxifen citrate	kg	0%	Free
2922.19.90	--- Other	kg	5%	Free
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	5%	Free
	-- Other :			
2922.29.10	--- Acetaminophen, Methoxyphenamine, P-acetaminopaenol	kg	5%	Free

	2922.29.90	--- Other	kg	10%	Free
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :			
	2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	5%	Free
	2922.39.00	-- Other	kg	5%	Free
		- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:			
	2922.41.00	-- Lysine and its esters; salts thereof	kg	5%	Free
		-- Glutamic acid and its salts :			
	2922.42.10	--- Tasting salts (monosodium glutamate) in retail pack upto 2.5 kg	kg	25%	Free
	2922.42.20	--- Tasting salts (monosodium glutamate) in other packing	kg	10%	Free
	2922.42.90	--- Other	kg	5%	Free
	2922.43.00	-- Anthranilic acid and its salts	kg	5%	Free
	2922.44.00	-- Tilidine (INN) and its salts	kg	5%	Free
	2922.49.00	-- Other	kg	5%	Free
	2922.50.00	- Amino -alcohol-phenols, amino- acid - phenols and other amino-compounds with oxygen function	kg	5%	Free
29.23		**Quaternary ammonium salts and hydroxides; lecithins and other Phosphoaminolipids whether or not chemically defined**			
	2923.10.00	- Choline and its salts	kg	0%	Free
	2923.20.00	- Lecithins and other phosphoaminolipids	kg	5%	Free
	2923.30.00	- Tetraethylammonium perfluorooctane sulphonate	kg	5%	Free
	2923.40.00	- Didecyldimethylammonium perfluorooctane sulphonate	kg	5%	Free
	2923.90.00	- Other	kg	5%	Free
29.24		**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**			
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :			
	2924.11.00	-- Meprobamate (INN)	kg	5%	Free
	2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	5%	Free
	2924.19.00	-- Other	kg	5%	Free
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :			
	2924.21.00	-- Ureines and their derivatives; salts thereof	kg	5%	Free
	2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	5%	Free
	2924.24.00	-- Ethinamate (INN)	kg	5%	Free
	2924.25.00	-- Alachlor (ISO)	kg	5%	Free
	2924.29.00	-- Other	kg	5%	Free
29.25		**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	kg	5%	Free
	2925.12.00	-- Glutethimide (INN)	kg	5%	Free
		-- Other :			
	2925.19.10	--- Bi-calutamide/Epirubicin HCl	kg	0%	Free
	2925.19.90	--- Other	kg	5%	Free
		- Imines and their derivatives; salts thereof :			
	2925.21.00	-- Chlordimeform (ISO)	kg	5%	Free
		-- Other :			
	2925.29.10	--- Metformin HCL	kg	10%	Free
	2925.29.90	--- Other	kg	5%	Free
29.26		**Nitrile-function compounds.**			
	2926.10.00	- Acrylonitrile	kg	10%	Free
	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	kg	10%	Free
	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	10%	Free
	2926.40.00	- alpha-Phenylacetoacetonitrile	kg	10%	Free
		- Other :			
	2926.90.10	--- Nitroxinil and its solution, Isaminile	kg	5%	Free
	2926.90.20	--- Acetonitrile HPLC	kg	15%	Free

	2926.90.90	--- Other	kg	10%	Free
29.27	2927.00.00	**Diazo-, azo- or azoxy- compounds.**	kg	10%	Free
29.28	2928.00.00	**Organic derivatives of hydrazine or of hydroxylamine.**	kg	10%	Free
29.29		**Compounds with other nitrogen function.**			
	2929.10.00	- Isocyanates	kg	10%	Free
	2929.90.00	- Other	kg	25%	Free
		SUB-CHAPTER X ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS ANDTHEIR SALTS, AND SULPHONAMIDES			
29.30		**Organo-sulphur compounds.**			
	2930.10.00	- 2-(N,N-Dimethylamino) ethanethiol	kg	5%	Free
	2930.20.00	- Thiocarbamates and dithiocarbamates	kg	5%	Free
	2930.30.00	- Thiuram mono-, di- or tetrasulphides	kg	5%	Free
	2930.40.00	- Methionine	kg	0%	Free
	2930.60.00	- 2-(N,N-Diethylamino)ethanethiol	kg	5%	Free
	2930.70.00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	kg	5%	Free
	2930.80.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	5%	Free
		- Other :			
	2930.90.10	--- Cyclosporine/Mesna	kg	0%	Free
	2930.90.90	--- Other	kg	5%	Free
29.31		**Other organo-inorganic compounds.**			
	2931.10.00	**-** Tetramethyl lead and tetraethyl lead	kg	5%	Free
	2931.20.00	- Tributyltin compounds	kg	5%	Free
		- Non-halogenated organo-phosphorous derivatives :			
	2931.41.00	-- Dimethyl methylphosphonate	kg	5%	Free
	2931.42.00	-- Dimethyl propylphosphonate	kg	5%	Free
	2931.43.00	-- Diethyl ethylphosphonate	kg	5%	Free
	2931.44.00	-- Methylphosphonic acid	kg	5%	Free
	2931.45.00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	5%	Free
	2931.46.00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	5%	Free
	2931.47.00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg	5%	Free
	2931.48.00	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	kg	5%	Free
	2931.49.00	-- Other	kg	5%	Free
		- Halogenated organo-phosphorous derivatives :			
	2931.51.00	-- Methylphosphonic dichloride	kg	5%	Free
	2931.52.00	-- Propylphosphonic dichloride	kg	5%	Free
	2931.53.00	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate	kg	5%	Free
	2931.54.00	-- Trichlorfon (ISO)	kg	5%	Free
	2931.59.00	-- Other	kg	5%	Free
	2931.90.00	- Other	kg	5%	Free
29.32		**Heterocyclic compounds with oxygen hetero-atom(s) only.**			
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :			
	2932.11.00	-- Tetrahydrofuran	kg	10%	Free
	2932.12.00	-- 2- Furaldehyde (furfuraldehyde)	kg	10%	Free
	2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	10%	Free
	2932.14.00	-- Sucralose	kg	10%	Free
	2932.19.00	-- Other	kg	10%	Free
	2932.20.00	-Lactones	kg	10%	Free
		- Other :			
	2932.91.00	-- Isosafrole	kg	10%	Free
	2932.92.00	-- 1- (1, 3-Benzodioxol-5-yl) propan-2-one	kg	10%	Free
	2932.93.00	-- Piperonal	kg	10%	Free
	2932.94.00	-- Safrole	kg	10%	Free
	2932.95.00	-- Tetrahydrocannabinols (all isomers)	kg	10%	Free
	2932.96.00	-- Carbofuran (ISO)	kg	10%	Free
	2932.99.00	-- Other	kg	10%	Free

29.33		**Heterocyclic compounds with nitrogen hetero-atom(s) only.**			
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
	2933.11.00	-- Phenazone (antipyrin) and its derivatives	kg	5%	Free
	2933.19.00	-- Other	kg	5%	Free
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :			
	2933.21.00	-- Hydantoin and its derivatives	kg	5%	Free
	2933.29.00	-- Other	kg	5%	Free
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :			
	2933.31.00	-- Pyridine and its salts	kg	10%	Free
	2933.32.00	-- Piperidine and its salts	kg	10%	Free
	2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	kg	10%	Free
	2933.34.00	-- Other fentanyls and their derivatives	kg	10%	Free
	2933.35.00	-- 3-Quinuclidinol	kg	10%	Free
	2933.36.00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	kg	10%	Free
	2933.37.00	-- N-Phenethyl-4-piperidone (NPP)	kg	10%	Free
	2933.39.00	-- Other	kg	0%	Free
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :			
	2933.41.00	-- Levorphanol (INN) and its salts	kg	10%	Free
	2933.49.00	-- Other	kg	5%	Free
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :			
	2933.52.00	-- Malonylurea (barbituric acid) and its salts	kg	5%	Free
	2933.53.00	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	kg	5%	Free
	2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	5%	Free
	2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	5%	Free
		-- Other :			
	2933.59.10	--- 5-fluorouracil BP, methotrexate BP, capecitabine USP, cytarabin	kg	0%	Free
	2933.59.90	--- Other	kg	5%	Free
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :			
	2933.61.00	-- Melamine	kg	5%	Free
	2933.69.00	-- Other	kg	5%	Free
		- Lactams :			
	2933.71.00	-- 6-Hexanelactam(epsilon-caprolactam)	kg	5%	Free
	2933.72.00	-- Clobazam (INN) and methyprylon (INN)	kg	5%	Free
		-- Other lactams :			
	2933.79.10	--- Sunitinib malate	kg	0%	Free
	2933.79.90	--- Other	kg	5%	Free
		- Other :			
	2933.91.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam(INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN),prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	0%	Free
	2933.92.00	-- Azinphos-methyl (ISO)	kg	5%	Free
	2933.99.00	-- Other	kg	0%	Free

29.34		**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**			
	2934.10.00	- Compounds containing an unfused thiazole ring (whether not hydrogenated)in the structure	kg	5%	Free
	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	5%	Free
	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated),not further fused	kg	5%	Free
		- Other :			
	2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	5%	Free
	2934.92.00	-- Other fentanyls and their derivatives	kg	5%	Free
		-- Other :			
	2934.99.10	--- Nucleic acids and their salts	kg	0%	Free
	2934.99.20	--- Gemcitabine HCl USP, Cyclophosphamide BP, Iphosphamide BP	kg	0%	Free
	2934.99.90	--- Other heterocyclic compounds, nes	kg	5%	Free
29.35		**Sulphonamides.**			
	2935.10.00	- N-Methylperfluorooctane sulphonamide	kg	0%	Free
	2935.20.00	- N-Ethylperfluorooctane sulphonamide	kg	0%	Free
	2935.30.00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	kg	0%	Free
	2935.40.00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	kg	0%	Free
	2935.50.00	- Other perfluorooctane sulphonamides	kg	0%	Free
	2935.90.00	- Other	kg	0%	Free
		SUB-CHAPTER XI **PROVITAMINS, VITAMINS AND HORMONES**			
29.36		**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins; and intermixtures of the forgoing whether or not in any solvent.**			
		- Vitamins and their derivatives, unmixed :			
	2936.21.00	-- Vitamins A and their derivatives	kg	0%	Free
	2936.22.00	-- Vitamin B_1 and its derivatives	kg	0%	Free
	2936.23.00	-- Vitamin B_2 and its derivatives	kg	0%	Free
	2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B_5) and its derivatives	kg	0%	Free
	2936.25.00	-- Vitamin B_6 and its derivatives	kg	0%	Free
	2936.26.00	-- Vitamin B_{12} and its derivatives	kg	0%	Free
	2936.27.00	-- Vitamin C and its derivatives	kg	0%	Free
	2936.28.00	-- Vitamin E and its derivatives	kg	0%	Free
	2936.29.00	-- Other vitamins and their derivatives	kg	0%	Free
	2936.90.00	-- Other, including natural concentrates	kg	0%	Free
29.37		**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones**			
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :			
	2937.11.00	-- Somatotropin, its derivatives and structural analogues	kg	5%	Free
	2937.12.00	-- Insulin and its salts	kg	0%	Free
		-- Other :			
	2937.19.10	--- HCG, leutinising hormone & releasing hormone	kg	0%	Free
	2937.19.90	--- Other	kg	5%	Free
		- Steroidal hormones, their derivatives and structural analogues :			
	2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	5%	Free
	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	kg	5%	Free
		-- Oestrogens and progestogens :			
	2937.23.10	--- Desogestrel ethinyloestradiol and lynestrenal	kg	0%	Free
		--- Other oestrogens and progestogens :			
	2937.23.91	---- Medroxy progesterone acetate	kg	0%	Free
	2937.23.99	---- Other	kg	5%	Free
	2937.29.00	-- Other	kg	5%	Free

	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	5%	Free
	2937.90.00	- Other	kg	5%	Free
		SUB-CHAPTER XII **GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES**			
29.38		**Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.**			
	2938.10.00	- Rutoside (rutin) and its derivatives	kg	5%	Free
		- Other :			
	2938.90.10	--- Etoposide BP	kg	0%	Free
	2938.90.90	--- Other	kg	5%	Free
29.39		**Alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.**			
		- Alkaloids of opium and their derivatives; salts thereof :			
	2939.11.00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodon (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	10%	Free
	2939.19.00	-- Other	kg	10%	Free
		- Alkaloids of cinchona and their derivatives; salts thereof :			
	2939.20.10	--- Quinine and its salts	kg	0%	Free
	2939.20.90	--- Other	kg	10%	Free
	2939.30.00	- Caffeine and its salts	kg	10%	Free
		- Alkaloids of ephedra and their derivatives; salts thereof :			
	2939.41.00	-- Ephedrine and its salts	kg	10%	Free
	2939.42.00	-- Pseudoephedrine (INN) and its salts	kg	10%	Free
	2939.43.00	-- Cathine (INN) and its salts	kg	10%	Free
	2939.44.00	-- Norephedrine and its salts	kg	10%	Free
	2939.45.00	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg	10%	Free
	2939.49.00	-- Other	kg	10%	Free
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :			
	2939.51.00	-- Fenetylline (INN) and its salts	kg	10%	Free
	2939.59.00	-- Other	kg	10%	Free
		- Alkaloids of rye ergot and their derivatives; salts thereof :			
	2939.61.00	-- Ergometrine (INN) and its salts	kg	10%	Free
	2939.62.00	-- Ergotamine (INN) and its salts	kg	10%	Free
	2939.63.00	-- Lysergic acid and its salts	kg	10%	Free
	2939.69.00	-- Other	kg	10%	Free
		- Other, of vegetal origin :			
	2939.72.00	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	kg	10%	Free
		-- Other :			
	2939.79.10	--- Vincristine sulfate USP, vinblastin sulphate	kg	0%	Free
	2939.79.90	--- Other	kg	10%	Free
	2939.80.00	- Other	kg	10%	Free
		SUB-CHAPTER XIII **OTHER ORGANIC COMPOUNDS**			
29.40	2940.00.00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of headings 29.37, 29.38 or 29.39.**	kg	10%	Free
29.41		**Antibiotics.**			
	2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	0%	Free
	2941.20.00	- Streptomycins and their derivatives; salts thereof	kg	0%	Free
	2941.30.00	- Tetracyclines and their derivatives; salts thereof	kg	0%	Free
	2941.40.00	- Chloramphenicol and its derivatives; salts there of	kg	0%	Free

		- Erythromycin and its derivatives; salts thereof :			
	2941.50.10	--- Erythromycin ethyl succinate; Erythromycin stearate	kg	15%	Free
	2941.50.90	--- Other	kg	0%	Free
		- Other :			
		--- Azithromycin :			
	2941.90.11	---- Azithromycin (compacted or micronised)	kg	15%	Free
	2941.90.19	---- Other	kg	5%	Free
	2941.90.90	--- Other	kg	0%	Free
29.42		**Other organic compounds.**			
	2942.00.10	--- Daclatasvir HCL, Dasabuvir, Ledipasvir, Ombitasvir, Partitaprevir, Ritonavir, Simeprevir sodium, Sofosbuvir, Velpatasvir	kg	0%	Free
	2942.00.90	--- Other	kg	5%	Free

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07);

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or

(ij) Diagnostic reagents of heading 38.22.

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

3.- For the purposes of headings 30.03 and 30.04 and of 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 12.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

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

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-ray examination and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

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

(a) As unmixed products, pure products, whether or not containing impurities;

(b) As products which have been mixed :

(1) The products mentioned in (a) above dissolved in water or in other solvents;

(2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and

(3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
30.01		Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or rophylactic uses, not elsewhere specified or included.			
	3001.20.00	- Extracts of glands or other organs or of their secretions	kg	0%	Free
	3001.90.00	- Other	kg	0%	Free
30.02		**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.**			
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :			
	3002.12.00	-- Antisera and other blood fractions	kg	0%	Free

	3002.13.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	0%	Free
	3002.14.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	0%	Free
	3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg	0%	Free
		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :			
	3002.41.00	-- Vaccines for human medicine	kg	0%	Free
	3002.42.00	-- Vaccines for veterinary medicine	kg	0%	Free
	3002.49.00	-- Other	kg	0%	Free
		- Cell cultures, whether or not modified :			
	3002.51.00	-- Cell therapy products	kg	0%	Free
	3002.59.00	-- Other	kg	0%	Free
	3002.90.00	- Other	kg	0%	Free
30.03		**Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**			
	3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5%	Free
	3003.20.00	- Other, containing antibiotics	kg	5%	Free
		- Other, containing hormones or other products of heading 29.37 :			
	3003.31.00	-- Containing insulin	kg	0%	Free
		-- Other :			
	3003.39.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephal opathy drugs and Kidney dialysis solution	kg	0%	Free
	3003.39.90	--- Other	kg	5%	Free
		- Other, containing alkaloids or derivatives thereof :			
	3003.41.00	-- Containing ephedrine or its salts	kg	5%	Free
	3003.42.00	-- Containing pseudoephedrine (INN) or its salts	kg	5%	Free
	3003.43.00	-- Containing norephedrine or its salts	kg	5%	Free
		-- Other :			
	3003.49.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephal opathy drugs and Kidney dialysis solution	kg	0%	Free
	3003.49.90	--- Other	kg	5%	Free
	3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	0%	Free
		- Other :			
	3003.90.10	--- Containing more than 15% absolute alcohol	kg	25%	Free
		--- Other :			
	3003.90.91	---- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephal opathy drugs and Kidney dialysis solution	kg	0%	Free
	3003.90.99	---- Other	kg	5%	Free
30.04		**Medicaments (excluding goods of headings 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**			
	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5%	Free
		- Other, containing antibiotics :			
	3004.20.10	--- Mycophenolate mofetil; Mycophenolate sodium; Cyclosporin	kg	0%	Free
	3004.20.90	--- Other	kg	5%	Free
		- Other, containing hormones or other products of heading 29.37 :			
	3004.31.00	-- Containing insulin	kg	0%	Free
	3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg	5%	Free
		-- Other :			
	3004.39.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephal opathy drugs and Kidney dialysis solution	kg	0%	Free
	3004.39.90	--- Other	kg	5%	Free
		- Other, containing alkaloids or derivatives thereof :			

	3004.41.00	-- Containing ephedrine or its salts	kg	5%	Free
	3004.42.00	-- Containing pseudoephedrine (INN) or its salts	kg	5%	Free
	3004.43.00	-- Containing norephedrine or its salts	kg	5%	Free
		-- Other :			
	3004.49.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephal opathy drugs and Kidney dialysis solution	kg	0%	Free
	3004.49.90	--- Other	kg	5%	Free
	3004.50.00	- Other, containing vitamins or other products of heading 29.36	kg	5%	Free
	3004.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	0%	Free
		- Other :			
	3004.90.10	--- Containing more than 15% of absolute alcohol	kg	25%	Free
	3004.90.20	--- Homeopathic, Biochemic, Ayurvedic, Unani medicine and following Psychotropic cdrugs fluphenazine decanoate; fluphenthixol decanoate, clophenthixol decanoate only and Anaesthetics (all types), ethyl chloride BP, suxamethonium bromide/chlordie, thiopentone sodium; xylocaine/lidocaine/ lingocaine, pancuronium bromide, bupivacaine, procaine, kaetamine hydrochloride; cyclosporine	kg	5%	Free
		--- Other :			
	3004.90.91	---- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephal opathy drugs and Kidney dialysis solution; Drugs for thalassaemia	kg	0%	Free
	3004.90.99	---- Other	kg	5%	Free
30.05		**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up; in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**			
	3005.10.00	- Adhesive dressings and other articles having an adhesive layer	kg	10%	Free
	3005.90.00	- Other	kg	10%	Free
30.06		**Pharmaceutical goods specified in Note 4 to this Chapter.**			
	3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	5%	Free
	3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	5%	Free
	3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	kg	5%	Free
	3006.50.00	- First-aid boxes and kits	kg	5%	Free
	3006.60.00	- Chemical contraceptive preparations based on hormones on other products of heading 29.37 or on spermicides:	kg	0%	Free
	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	5%	Free
		- Other :			
	3006.91.00	-- Appliances identifiable for ostomy use	kg	5%	Free
	3006.92.00	-- Waste pharmaceuticals	kg	5%	Free
	3006.93.00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	kg	5%	Free

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover:

(a) Animal blood of heading 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

(a) Goods which answer to one or other of the descriptions given below :

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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

(a) Goods which answer to one or other of the descriptions given below :

(i) Basic slag;
(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
(iii) Superphosphates (single, double or triple);
(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

(a) Goods which answer to one or other of the descriptions given below :

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

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

Fertilisers

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
31.01	3101.00.00	**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**	kg	0%	Free
31.02		**Mineral or chemical fertilisers, nitrogenous**.			
	3102.10.00	- Urea, whether or not in aqueous solution	kg	0%	Free
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :			
	3102.21.00	-- Ammonium sulphate	kg	0%	Free
	3102.29.00	-- Other	kg	0%	Free
	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	kg	0%	Free
	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	0%	Free
	3102.50.00	- Sodium nitrate	kg	0%	Free
	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	0%	Free
	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	0%	Free
	3102.90.00	- Other including mixtures not specified in the foregoing sub-headings	kg	0%	Free
31.03		**Mineral or chemical fertilisers, phosphatic.**			
		- Superphosphates :			
		-- Containing by weight 35 % or more of diphosphorus pentaoxide **(P_2O_5) :**			
	3103.11.10	--- Triple superphosphates	kg	0%	Free
	3103.11.90	--- Other	kg	0%	Free
		-- Other :			
	3103.19.10	--- Single superphosphates	kg	25%	Free
	3103.19.90	--- Other	kg	0%	Free
	3103.90.00	- Other	kg	0%	Free
31.04		**Mineral or chemical fertilisers, potassic**.			
	3104.20.00	- Potassium chloride	kg	0%	Free
	3104.30.00	- Potassium sulphate	kg	0%	Free
	3104.90.00	- Other	kg	0%	Free

31.05		**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**			
	3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	0%	Free
	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	0%	Free
	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	0%	Free
	3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	0%	Free
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :			
	3105.51.00	-- Containing nitrates and phosphates	kg	0%	Free
	3105.59.00	-- Other	kg	0%	Free
	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	0%	Free
	3105.90.00	- Other	kg	0%	Free

Chapter 32

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

Notes.

1.- This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

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

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any 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 32.12), or to other preparations of headings 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
32.01		**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**			
	3201.10.00	- Quebracho extract	kg	5%	Free
	3201.20.00	- Wattle extract	kg	5%	Free
	3201.90.00	- Other	kg	5%	Free
32.02		**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**			
	3202.10.00	- Synthetic organic tanning substances	kg	5%	Free
	3202.90.00	- Other	kg	5%	Free
32.03	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.**	kg	5%	Free
32.04		**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**			

		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :			
	3204.11.00	-- Disperse dyes and preparations based thereon	kg	5%	Free
	3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	5%	Free
		-- Basic dyes and preparations based thereon :			
	3204.13.10	--- Azo dyes	kg	25%	Free
	3204.13.90	--- Other	kg	5%	Free
	3204.14.00	-- Direct dyes and preparations based thereon	kg	5%	Free
	3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparation based thereon	kg	5%	Free
	3204.16.00	-- Reactive dyes and preparations based thereon	kg	5%	Free
	3204.17.00	-- Pigments and preparations based thereon	kg	5%	Free
	3204.18.00	-- Carotenoid colouring matters and preparations based thereon	kg	5%	Free
	3204.19.00	-- Other, including mixtures of colouring matter of two or more of the sub-heading Nos. 3204.11 to 3204.19	kg	5%	Free
	3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	5%	Free
	3204.90.00	- Other	kg	5%	Free
32.05	3205.00.00	**Colour lakes; Preparations as specified in Note 3 to this Chapter based on colour lakes.**	kg	5%	Free
32.06		**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of Heading Nos. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**			
		- Pigments and preparations based on titanium dioxide :			
	3206.11.00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	kg	5%	Free
		-- Other :			
	3206.19.10	--- Filler master batch	kg	15%	Free
	3206.19.20	--- Color master batch	kg	15%	Free
	3206.19.90	--- Other	kg	15%	Free
	3206.20.00	- Pigments and preparations based on chromium compounds	kg	5%	Free
		- Other colouring matter and other preparations :			
	3206.41.00	-- Ultramarine and preparations based thereon	kg	5%	Free
	3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg	5%	Free
	3206.49.00	-- Other	kg	5%	Free
	3206.50.00	- Inorganic products of a kind used as luminophores	kg	5%	Free
32.07		**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**			
	3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5%	Free
	3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	5%	Free
	3207.30.00	- Liquid lustres and similar preparations	kg	5%	Free
	3207.40.00	- Glass frit and other glass, in the form of granules or flakes	kg	5%	Free
32.08		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**			
		- Based on polyesters :			
	3208.10.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	kg	25%	Free
	3208.10.20	--- Insulating varnish for copper wire	kg	25%	Free
	3208.10.90	--- Other	kg	25%	Free
		- Based on acrylic or vinyl polymers :			
	3208.20.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	kg	25%	Free
		--- Other :			

	3208.20.91	---- Cover coat/medium imported by Industrial IRC holder VAT compliant ceramic ware manufacturers	kg	25%	Free
	3208.20.99	---- Other	kg	25%	Free
		- Other :			
	3208.90.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	kg	25%	Free
	3208.90.20	--- Heat sealable lacquers	kg	25%	Free
	3208.90.30	--- Coating materials imported by Industrial IRC holder VAT compliant cookingware manufacturers	kg	25%	Free
	3208.90.90	--- Other	kg	25%	Free
32.09		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**			
		- Based on acrylic or vinyl polymers :			
	3209.10.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	kg	25%	Free
	3209.10.90	--- Other	kg	25%	Free
		- Other :			
	3209.90.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	kg	25%	Free
	3209.90.20	--- Heat sealable lacquers	kg	25%	Free
	3209.90.30	--- Coating materials imported by Industrial IRC holder VAT compliant cookingware manufacturers	kg	25%	Free
	3209.90.90	--- Other	kg	25%	Free
32.10		**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**			
	3210.00.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and Industrial IRC holder VAT compliant manufacturer as raw material for their product	kg	25%	Free
	3210.00.20	--- Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	kg	25%	Free
	3210.00.90	--- Other	kg	25%	Free
32.11	3211.00.00	**Prepared driers.**	kg	10%	Free
32.12		**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the anufacture 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	kg	10%	Free
	3212.90.00	- Other	kg	10%	Free
32.13		**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**			
	3213.10.00	- Colours in sets	kg	10%	Free
	3213.90.00	- Other	kg	10%	Free
32.14		**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like.**			
	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	25%	Free
	3214.90.00	- Other	kg	25%	Free
32.15		**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**			
		- Printing ink :			
		-- Black :			
	3215.11.10	--- Flexo/Gravure in liquid form imported by Industrial IRC holder VAT compliant manufacturers	kg	25%	Free
	3215.11.20	--- Imported by industrial IRC holder VAT compliant SIM card and scratch card manufacturing industry	kg	25%	Free
	3215.11.90	--- Other	kg	25%	Free

	-- Other :			
3215.19.10	--- Flexo/Gravure in liquid form imported by Industrial IRC holder VAT compliant manufacturers	kg	25%	Free
3215.19.90	--- Other	kg	25%	Free
	- Other :			
3215.90.10	--- Inkjet refill in injectable form	kg	25%	Free
3215.90.20	--- Ink for ball point pen imported by Industrial IRC holder VAT compliant ball point pen manufacturing industries	kg	25%	Free
3215.90.30	--- Inkjet Refill in injectable form Imported by industrial IRC holder VAT compliant SIM card and scratch card manufacturing industry	kg	25%	Free
3215.90.90	--- Other	kg	25%	Free

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 3.01 or 13.02;

(b) Soap or other products of heading 34.01; or

(c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
33.01		**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfluerage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**			
		- Essential oils of citrus fruit :			
	3301.12.00	-- Of orange	kg	10%	Free
	3301.13.00	-- Of lemon	kg	10%	Free
	3301.19.00	-- Other	kg	10%	Free
		- Essential oils other than those of citrus fruit :			
	3301.24.00	-- Of peppermint (Mentha piperita)	kg	10%	Free
	3301.25.00	-- Of other mints	kg	10%	Free
	3301.29.00	-- Other	kg	10%	Free
	3301.30.00	- Resinoids	kg	10%	Free
	3301.90.00	- Other	kg	10%	Free
33.02		**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**			
		- Of a kind used in the food and drink industries :			
	3302.10.10	--- Of a kind used in beverage and food manufacturing and imported by Industrial IRC holder VAT compliant beverage and food industries, containing alcohol not exceeding 0.5% absolute per volume or free from alcohol	kg	25%	Free
	3302.10.90	--- Other	kg	25%	Free
	3302.90.00	- Other	kg	25%	Free

33.03	3303.00.00	**Perfumes and toilet waters.**	kg	25%	Free
33.04		**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**			
	3304.10.00	- Lip make-up preparations	kg	25%	Free
	3304.20.00	- Eye make-up preparations	kg	25%	Free
	3304.30.00	- Manicure or pedicure preparations	kg	25%	Free
		- Other :			
	3304.91.00	-- Powders, whether or not compressed	kg	25%	Free
	3304.99.00	-- Other	kg	25%	Free
33.05		**Preparations for use on the hair.**			
	3305.10.00	- Shampoos	kg	25%	Free
	3305.20.00	- Preparations for permanent waving or straightening	kg	25%	Free
	3305.30.00	- Hair lacquers	kg	25%	Free
	3305.90.00	- Other	kg	25%	Free
33.06		**Preparations for oral or dental hygiene, including denture fixative pastes and powders; Yarn used to clean between the teeth (dental floss), in individual retail packages.**			
	3306.10.00	- Dentifrices	kg	25%	Free
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	kg	25%	Free
	3306.90.00	- Other	kg	25%	Free
33.07		**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, nor elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties.**			
	3307.10.00	- Pre-shave, shaving or after-shave preparations	kg	25%	Free
	3307.20.00	- Personal deodorants and antiperspirants	kg	25%	Free
	3307.30.00	- Perfumed bath salts and other bath preparations	kg	25%	Free
		- 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	kg	25%	Free
	3307.49.00	-- Other	kg	25%	Free
	3307.90.00	- Other	kg	25%	Free

Chapter 34

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

Notes.

1.- This Chapter does not cover:

(a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (headings 33.05, 33.06 or 33.07).

2.- For the purposes of Heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34. 01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations."

3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20^0C and left to stand for one hour at the same temperature:

(a) Give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4.- In heading 34.03, the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

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

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Unmixed animal waxes or unmixed vegetable waxes whether or not refined or coloured, of heading 15.21

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 34.09, etc.)

The heading does not apply to:

(a) Products of headings 15.16, 34.02 or 38.23 even if having a waxy character:

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes and similar products of heading 27.12 whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
34.01		**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the from of liquid or cream and put up for retail sale, 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):	kg	25%	Free

	3401.19.00	-- Other	kg	25%	Free
	3401.20.00	- Soap in other forms	kg	25%	Free
	3401.30.00	- Organic surface-active products and preparations for washing the skin, in the from of liquid or cream and put up for retail sale, whether or not containing soap	kg	25%	Free
34.02		**Organic surface-active agents (other than soap), surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of Heading 34.01.**			
		- Anionic organic surface-active agents, whether or not put up for retail sale :			
	3402.31.00	-- Linear alkylbenzene sulphonic acids and their salts	kg	10%	Free
	3402.39.00	-- Other	kg	10%	Free
		- Other organic surface-active agents, whether or not put up for retail sale :			
	3402.41.00	-- Cationic	kg	10%	Free
	3402.42.00	-- Non-ionic	kg	10%	Free
		-- Other :			
	3402.49.10	--- Defoaming agent	kg	5%	Free
	3402.49.90	--- Other	kg	10%	Free
	3402.50.00	- Preparations put up for retail sale	kg	25%	Free
		- Other :			
	3402.90.10	--- Detergents	kg	25%	Free
	3402.90.20	--- Cleaning preparation imported by Industrial IRC holder VAT compliant steel manufacturing industries	kg	25%	Free
	3402.90.30	--- Cleaning preparation imported by industrial IRC holder VAT compliant paper mills	kg	25%	Free
	3402.90.90	--- Other	kg	25%	Free
34.03		**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 per cent 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	kg	5%	Free
	3403.19.00	-- Other	kg	10%	Free
		- Other :			
	3403.91.00	-- Preparation for the treatment of textile materials, leather, furskins or other materials	kg	5%	Free
		-- Other :			
	3403.99.10	--- Compressor oil imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	10%	Free
	3403.99.90	--- Other	kg	10%	Free
34.04		**Artificial waxes and prepared waxes.**			
	3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	kg	10%	Free
		- Other :			
	3404.90.10	--- Other Waxes imported by Industrial IRC holder VAT compliant ink manufacturing industry	kg	10%	Free
	3404.90.90	--- Other	kg	10%	Free
34.05		**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of Heading 34.04.**			
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	kg	25%	Free
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg	25%	Free
	3405.30.00	- Polishes and similar preparations for coach-work, other than metal polishes	kg	25%	Free

	3405.40.00	- Scouring pastes and powders and other scouring preparations	kg	25%	Free
		- Other :			
	3405.90.10	--- Polishes and other preparations used in the finishing (including electro-plating) of metal articles	kg	10%	Free
	3405.90.90	--- Other	kg	25%	Free
34.06	3406.00.00	**Candles, tapers and the like.**	kg	25%	Free
34.07	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).**	kg	25%	Free

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover:

(a) Yeasts (heading 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) Enzymatic preparations for pre-tanning (heading 32.02);

(d) Enzymatic soaking or washing preparations or other products of Chapter 34;

(e) Hardened proteins (heading 39.13); or

(f) Gelatin products of the printing industry (Chapter 49).

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
35.01		**Casein, caseinates and other casein derivatives; casein glues.**			
	3501.10.00	- Casein	kg	5%	Free
	3501.90.00	- Other	kg	5%	Free
35.02		**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**			
		- Egg albumin :			
	3502.11.00	-- Dried	kg	10%	Free
	3502.19.00	-- Other	kg	10%	Free
	3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	kg	10%	Free
	3502.90.00	- Other	kg	10%	Free
35.03		**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 or Heading 35.01.**			
	3503.00.10	--- Ultrasound and ECG gel	kg	5%	Free
	3503.00.90	--- Other	kg	10%	Free
35.04	3504.00.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	kg	10%	Free
35.05		**Dextrins and other modified starches (for example, pregelatinised or esterified starches), glues based on starches, or on dextrins or other modified starches.**			
	3505.10.00	- Dextrin and other modified starches	kg	5%	Free
	3505.20.00	- Glues	kg	5%	Free
35.06		**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**			
	3506.10.00	- 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	kg	25%	Free

		- Other :			
		-- Adhesives based on polymers of heading 39.01 to 39.13 or on rubber :			
	3506.91.10	--- Elastic/construction glue imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
	3506.91.90	--- Other	kg	25%	Free
	3506.99.00	-- Other	kg	25%	Free
35.07		**Enzymes; prepared enzymes not elsewhere specified or included.**			
	3507.10.00	- Rennet and concentrates thereof	kg	10%	Free
		- Other :			
	3507.90.10	--- Streptokinase	kg	0%	Free
	3507.90.90	--- Other	kg	10%	Free

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 36.06 applies only to :

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or 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 cm^3; and

(c) Resin torches, firelighters and the like.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
36.01	3601.00.00	**Propellant powders**	kg	25%	Free
36.02	3602.00.00	**Prepared explosives, other than propellant powders**	kg	25%	Free
36.03		**Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.**			
	3603.10.00	- Safety fuses	kg	25%	Free
	3603.20.00	- Detonating cords	kg	25%	Free
	3603.30.00	- Percussion caps	kg	25%	Free
	3603.40.00	- Detonating caps	kg	25%	Free
	3603.50.00	- Igniters	kg	25%	Free
	3603.60.00	- Electric detonators	kg	25%	Free
36.04		**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles**			
	3604.10.00	- Fireworks	kg	25%	Free
	3604.90.00	- Other	kg	25%	Free
36.05	3605.00.00	**Matches; other than pyrotechnic articles of Heading 36.04**	kg	25%	Free
36.06		**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter**			
	3606.10.00	- 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	kg	10%	Free
	3606.90.00	- Other	kg	10%	Free

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
37.01		**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print-film in the flat, sensitised, unexposed, whether or not in packs.**			
	3701.10.00	- For X-ray	m^2	5%	Free
	3701.20.00	- Instant print film	kg	10%	Free
		- Other plates and film, with any side exceeding 255 mm :			
	3701.30.10	--- Unexposed photosensitive plates	m^2	5%	Free
	3701.30.20	--- Photosensitive plates imported by industrial IRC holder VAT compliant printing and packaging industry	m^2	25%	Free
	3701.30.90	--- Other	m^2	25%	Free
		- Other :			
	3701.91.00	-- For colour photography (polychrome)	kg	10%	Free
	3701.99.00	-- Other	m^2	10%	Free
37.02		**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**			
	3702.10.00	- For X-rays	m^2	5%	Free
		- Other film, without perforations, of a width not exceeding105mm :			
	3702.31.00	-- For colour photography (polychrome)	u	10%	Free
	3702.32.00	-- Other, with silver halide emulsion	m^2	10%	Free
	3702.39.00	-- Other	m^2	10%	Free
		- Other film, without perforations, of a width exceeding 105mm :			
	3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m^2	10%	Free
	3702.42.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m^2	10%	Free
	3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	m^2	10%	Free
	3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	m^2	10%	Free
		- Other film, for colour photography (polychrome) :			
	3702.52.00	-- Of a width not exceeding 16 mm	m	10%	Free
	3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	10%	Free
	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	m	10%	Free
	3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	10%	Free
	3702.56.00	-- Of a width exceeding 35 mm	m	10%	Free
		- Other :			
	3702.96.00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	m	10%	Free
	3702.97.00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	m	10%	Free
	3702.98.00	-- Of a width exceeding 35 mm	m	10%	Free
37.03		**Photographic paper, paperboard and textiles, sensitised, unexposed.**			
	3703.10.00	- In rolls of a width exceeding 610 mm	kg	25%	Free
	3703.20.00	- Other, for colour photography (polychrome)	kg	10%	Free
	3703.90.00	- Other	kg	25%	Free

37.04	3704.00.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	kg	10%	Free
37.05	3705.00.00	**Photographic plates and film, exposed and developed, other than cinematographic film.**	kg	10%	Free
37.06		**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**			
		- Of a width of 35 mm or more :			
	3706.10.10	--- Educational and instructional film	m	5%	Free
	3706.10.90	--- Other	m	25%	Free
		- Other :			
	3706.90.10	--- Educational and instructional film	m	5%	Free
	3706.90.90	--- Other	m	25%	Free
37.07		**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up measured portions or put of for retail sale in a form ready for use.**			
	3707.10.00	- Sensitising emulsions	kg	5%	Free
	3707.90.00	- Other	kg	15%	Free

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover:

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

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;

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

(c) Products of heading 24.04;

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

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

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

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

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

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

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and corrections tapes (other than those of heading 96.12), put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

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

(a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

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

6.- For the purposes of heading 38.25, the expression “other wastes” applies to :

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis , treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

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

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

Subheading Notes.

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

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

3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
38.01		**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.**			
	3801.10.00	- Artificial graphite	kg	10%	Free
	3801.20.00	- Colloidal or semi-colloidal graphite	kg	10%	Free
		- Carbonaceous pastes for electrodes and similar pastes for furnace linings :			

	3801.30.10	--- Graphite or carbon electrode paste imported by Industrial IRC holder VAT compliant ferro alloy manufacturing industry	kg	10%	Free
	3801.30.90	--- Other	kg	10%	Free
	3801.90.00	- Other	kg	10%	Free
38.02		**Activated carbon; activated natural mineral products; animal black, including spent animal black.**			
	3802.10.00	- Activated carbon	kg	10%	Free
	3802.90.00	- Other	kg	10%	Free
38.03	3803.00.00	**Tall oil, whether or not refined.**	kg	10%	Free
38.04	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 38.03.**	kg	10%	Free
38.05		**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alphaterpineol as the main constituent.**			
	3805.10.00	- Gum, wood or sulphate turpentine oils	kg	10%	Free
	3805.90.00	- Other	kg	10%	Free
38.06		**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**			
		- Rosin and resin acids :			
	3806.10.10	--- Gum rosin imported by Industrial IRC holder VAT compliant paint or ink or tyre tube manufacturing industry	kg	15%	Free
	3806.10.90	--- Other	kg	15%	Free
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	25%	Free
	3806.30.00	- Easter gums	kg	25%	Free
		- Other :			
	3806.90.10	--- Rosin size	kg	10%	Free
	3806.90.20	--- Poly salt	kg	15%	Free
	3806.90.90	--- Other	kg	25%	Free
38.07	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.**	kg	10%	Free
38.08		**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).**			
		- Goods specified in Subheading Note 1 to this Chapter :			
	3808.52.00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	kg	25%	Free
	3808.59.00	-- Other	kg	25%	Free
		- Goods specified in Subheading Note 2 to this Chapter :			
	3808.61.00	-- In packings of a net weight content not exceeding 300 g	kg	25%	Free
	3808.62.00	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	kg	25%	Free
	3808.69.00	-- Other	kg	25%	Free
		- Other :			
		-- Insecticides :			
	3808.91.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free
		--- For non-agricultural purposes :			
	3808.91.21	---- Mosquito coil; aerosol; mosquito repellent	kg	25%	Free
	3808.91.29	---- Other	kg	25%	Free
		-- Fungicides :			
	3808.92.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free
	3808.92.20	--- Chromatade copper arsenate	kg	5%	Free
		--- Other :			
	3808.92.91	---- In bulk	kg	10%	Free
	3808.92.99	---- Other	kg	10%	Free
		-- Herbicides, anti-sprouting products and plant-growth regulators :			
	3808.93.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free

		--- Other :			
	3808.93.91	---- Other in bulk	kg	10%	Free
	3808.93.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free
		-- Disinfectants :			
	3808.94.10	--- For Dairy, Poultry, Fishery and Agricultural purposes	kg	5%	Free
		--- Other :			
	3808.94.91	---- In bulk	kg	10%	Free
	3808.94.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free
		-- Other :			
	3808.99.10	--- For Dairy, Poultry, Fishery and Agricultural purposes	kg	5%	Free
		--- Other :			
	3808.99.91	---- Other in bulk	kg	10%	Free
	3808.99.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free
38.09		**Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs 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	kg	5%	Free
		- Other :			
	3809.91.00	-- Of a kind used in the textile or like industries	kg	5%	Free
	3809.92.00	-- Of a kind used in the paper or like industries	kg	5%	Free
	3809.93.00	-- Of a kind used in the leather or like industries	kg	5%	Free
38.10		**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.**			
	3810.10.00	- Pickling preparations or metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	10%	Free
		- Other :			
	3810.90.10	--- Submerge welding flux for LPG	kg	5%	Free
	3810.90.90	--- Other	kg	10%	Free
38.11		**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, ant-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	kg	5%	Free
	3811.19.00	-- Other	kg	5%	Free
		- Additives for lubricating oils :			
		-- Containing petroleum oils or oils obtained from bituminous minerals :			
	3811.21.10	--- Imported by Industrial IRC holder VAT compliant lube blending industry	kg	10%	Free
	3811.21.90	--- Other	kg	10%	Free
		-- Other :			
	3811.29.10	--- Additives for Lubricating oils obtained from other sources imported by Industrial IRC holder VAT compliant lube blending industry	kg	10%	Free
	3811.29.90	--- Other	kg	10%	Free
	3811.90.00	- Other	kg	10%	Free
38.12		**Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.**			
	3812.10.00	- Prepared rubber accelerators	kg	5%	Free
	3812.20.00	- Compound plasticisers for rubber or plastics	kg	5%	Free
		- Anti-oxidising preparations and other compound stabilizers for rubber or plastics :			
	3812.31.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	10%	Free
		-- Other :			
	3812.39.10	--- Organotin compound	kg	15%	Free
	3812.39.20	--- Anti-oxidising preparations and other compound stabilizers imported by Industrial IRC holder VAT compliant tyre-tube or plastic goods manufacturing industry	kg	10%	Free
	3812.39.90	--- Other	kg	10%	Free

38.13	3813.00.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.**	kg	5%	Free
38.14		**Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.**			
	3814.00.10	--- Organic composite solvent imported by Industrial IRC holder VAT compliant ink manufacturing industries	kg	15%	Free
	3814.00.90	--- Other	kg	15%	Free
38.15		**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	kg	10%	Free
	3815.12.00	-- With precious metal or precious metal compounds as the active substance	kg	10%	Free
	3815.19.00	-- Other	kg	10%	Free
	3815.90.00	- Other	kg	10%	Free
38.16		**Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.**			
	3816.00.10	--- Refractory cements	kg	5%	Free
	3816.00.90	--- Other	kg	5%	Free
38.17	3817.00.00	**Mixed alkylbenzenes and Mixed alkylnaphthalenes, other than those of Heading 27.07 or 29.02.**	kg	5%	Free
38.18	3818.00.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**	kg	10%	Free
38.19	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**	kg	15%	Free
38.20	3820.00.00	**Anti-freezing preparations and prepared de-icing fluids.**	kg	10%	Free
38.21	3821.00.00	**Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**	kg	10%	Free
38.22		**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.**			
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :			
	3822.11.00	-- For malaria	kg	5%	Free
	3822.12.00	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	kg	5%	Free
	3822.13.00	-- For blood-grouping	kg	5%	Free
	3822.19.00	-- Other	kg	5%	Free
	3822.90.00	- Other	kg	5%	Free
38.23		**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**			
		- Industrial monocarboxylic fatty acids; acid oils from refining :			
	3823.11.00	-- Stearic acid	kg	10%	Free
	3823.12.00	-- Oleic acid	kg	10%	Free
	3823.13.00	-- Tall oil fatty acids	kg	10%	Free
	3823.19.00	-- Other	kg	10%	Free
	3823.70.00	- Industrial fatty alchols	kg	10%	Free
38.24		**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included**			
	3824.10.00	- Prepared binders for foundry moulds or cores	kg	5%	Free
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	10%	Free
	3824.40.00	- Prepared additives for cements, mortars or concretes	kg	10%	Free
	3824.50.00	- Non-refractory mortars and concretes	kg	10%	Free
	3824.60.00	- Sorbitol other than that of sub-heading 2905.44	kg	5%	Free
		- Goods specified in Subheading Note 3 to this Chapter :			

	3824.81.00	-- Containing oxirane (ethylene oxide)	kg	10%	Free
	3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	10%	Free
	3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	kg	10%	Free
	3824.84.00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg	10%	Free
	3824.85.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	10%	Free
	3824.86.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	10%	Free
	3824.87.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	10%	Free
	3824.88.00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	kg	10%	Free
	3824.89.00	-- Containing short-chain chlorinated paraffins	kg	10%	Free
		- Other :			
	3824.91.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	10%	Free
	3824.92.00	-- Polyglycol esters of methylphosphonic acid	kg	25%	Free
		-- Other :			
	3824.99.10	--- Gypsum anhydrite phosphate or phospho gypsum	kg	0%	Free
	3824.99.20	--- Chlorinated paraffin wax	kg	25%	Free
	3824.99.30	--- Barium/strontium ferrite powder imported by Industrial IRC holder VAT compliant manufacturers	kg	10%	Free
	3824.99.50	--- Coated calcium carbonate imported by Industrial IRC holder VAT compliant plastic goods or calcium carbonate filler or cable manufacturing industry	kg	25%	Free
	3824.99.60	--- Desiccant	kg	10%	Free
		--- Other :			
	3824.99.91	---- Thermal coating slurry imported by Industrial IRC holder VAT compliant paper manufacturering industries	kg	25%	Free
	3824.99.99	---- Other	kg	25%	Free
38.25		**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter**			
	3825.10.00	- Municipal waste	kg	25%	Free
	3825.20.00	- Sewage sludge	kg	25%	Free
	3825.30.00	- Clinical waste	kg	25%	Free
		- Waste organic solvents :			
	3825.41.00	-- Halogenated	kg	25%	Free
	3825.49.00	-- Other	kg	25%	Free
	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	25%	Free
		- Other wastes from chemical or allied industries :			
	3825.61.00	-- Mainly containing organic constituents	kg	25%	Free
	3825.69.00	-- Other	kg	25%	Free
	3825.90.00	- Other	kg	25%	Free
38.26	3826.00.00	**Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.**	kg	25%	Free
38.27		**Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.**			
		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :			

3827.11.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	10%	Free
3827.12.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	10%	Free
3827.13.00	-- Containing carbon tetrachloride	kg	10%	Free
3827.14.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	10%	Free
3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	kg	10%	Free
	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :			
3827.31.00	-- Containing substances of subheadings 2903.41 to 2903.48	kg	10%	Free
3827.32.00	-- Other, containing substances of subheadings 2903.71 to 2903.75	kg	10%	Free
3827.39.00	-- Other	kg	10%	Free
3827.40.00	- Containing methyl bromide (bromomethane) or bromochloromethane	kg	10%	Free
	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :			
3827.51.00	-- Containing trifluoromethane (HFC-23)	kg	10%	Free
3827.59.00	-- Other	kg	10%	Free
	- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :			
3827.61.00	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	kg	10%	Free
3827.62.00	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	10%	Free
3827.63.00	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	kg	10%	Free
3827.64.00	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	10%	Free
3827.65.00	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	kg	10%	Free
	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48 :	kg	10%	Free
3827.68.10	--- HFC R-410A	kg	10%	Free
3827.68.20	--- HFC R-404A	kg	10%	Free
3827.68.30	--- HFC R-407C	kg	10%	Free
3827.68.90	--- Other	kg	10%	Free
3827.69.00	-- Other	kg	10%	Free
3827.90.00	- Other	kg	10%	Free

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

Chapter 39

Plastics and articles thereof

Notes.

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

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

2.- This Chapter does not cover :

(a) Lubricating preparations of heading 27.10 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (heading 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

(p) Goods of Section XI (textiles and textile articles);

(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases);

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

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

(a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

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

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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 39.01 to 39.14, the expression "primary forms" applies only to the following forms :

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

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

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

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

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

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

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

(a) Where there is a subheading named "Other" in the same series:

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		I - PRIMARY FORMS			
39.01		**Polymers of ethylene, in primary forms.**			
		- Polyethylene having a specific gravity of less than 0.94 :			
	3901.10.10	--- TPMC imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	5%	Free
	3901.10.90	--- Other	kg	5%	Free
		- Polyethylene having a specific gravity of 0.94 or more :			
	3901.20.10	--- Black polyethylene imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	5%	Free
	3901.20.90	--- Other	kg	5%	Free
	3901.30.00	- Ethylene-vinyl acetate copolymers	kg	5%	Free
	3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	5%	Free
	3901.90.00	- Other	kg	5%	Free
39.02		**Polymers of propylene or of other olefins, in primary forms.**			
	3902.10.00	- Polypropylene	kg	5%	Free
	3902.20.00	- Polyisobutylene	kg	5%	Free
	3902.30.00	- Propylene copolymers	kg	5%	Free
	3902.90.00	- Other	kg	5%	Free
39.03		**Polymers of styrene, in primary forms.**			
		- Polystyrene :			
	3903.11.00	-- Expansible	kg	5%	Free
	3903.19.00	-- Other	kg	5%	Free
	3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	kg	5%	Free
		- Acrylonitrile-butadiene-styrene (ABS) copolymers :			
	3903.30.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	5%	Free
	3903.30.90	--- Other	kg	5%	Free
	3903.90.00	- Other	kg	5%	Free
39.04		**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**			
	3904.10.00	- Poly (vinyl chloride), not mixed with any other substances	kg	5%	Free
		- Other poly (vinyl chloride) :			

	3904.21.00	-- Non-plasticised	kg	5%	Free
	3904.22.00	-- Plasticised	kg	5%	Free
	3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg	5%	Free
	3904.40.00	- Other vinyl chloride copolymers	kg	5%	Free
	3904.50.00	- Vinylidene chloride polymer	kg	5%	Free
		- Fluoro-polymers :			
	3904.61.00	-- Polytetrafluoroethylene	kg	5%	Free
	3904.69.00	-- Other	kg	5%	Free
	3904.90.00	- Other	kg	5%	Free
39.05		**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**			
		- Poly (vinyl acetate) :			
	3905.12.00	-- In aqueous dispersion	kg	10%	Free
	3905.19.00	-- Other	kg	5%	Free
		- Vinyl acetate copolymers :			
	3905.21.00	-- In aqueous dispersion	kg	10%	Free
	3905.29.00	-- Other	kg	5%	Free
	3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	5%	Free
		- Other :			
	3905.91.00	-- Copolymers	kg	5%	Free
	3905.99.00	-- Other	kg	5%	Free
39.06		**Acrylic polymers in primary forms.**			
	3906.10.00	- Poly (methyl methacrylate)	kg	5%	Free
	3906.90.00	- Other	kg	10%	Free
39.07		**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**			
	3907.10.00	- Polyacetals	kg	5%	Free
		- Other polyethers :			
	3907.21.00	-- Bis (polyoxyethylene) methylphosphonate	kg	5%	Free
	3907.29.00	-- Other	kg	5%	Free
	3907.30.00	- Epoxide resins	kg	5%	Free
		- Polycarbonates :			
	3907.40.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	5%	Free
	3907.40.90	--- Other	kg	5%	Free
	3907.50.00	- Alkyd resins	kg	10%	Free
		- Poly(ethylene terephthalate) :			
		-- Having a viscosity number of 78 ml/g or higher			
	3907.61.10	--- Imported by Industrial IRC holder VAT compliant textile yarn manufacturer	kg	5%	Free
	3907.61.90	--- Other	kg	5%	Free
		-- Other :			
	3907.69.10	--- Imported by Industrial IRC holder VAT compliant textile yarn manufacturer	kg	5%	Free
	3907.69.90	--- Other	kg	5%	Free
	3907.70.00	- Poly (lactic acid)	kg	5%	Free
		- Other polyesters :			
	3907.91.00	-- Unsaturated	kg	5%	Free
		-- Other :			
	3907.99.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	5%	Free
	3907.99.90	--- Other	kg	5%	Free
39.08		**Polyamides in primary forms.**			
	3908.10.00	- Polyamide -6,-11,-12,-6,6,-6,9,-6,10 or -6,12:	kg	5%	Free
	3908.90.00	- Other	kg	5%	Free
39.09		**Amino-resins, phenolic resins and polyurethanes, in primary forms.**			
	3909.10.00	- Urea resins; thiourea resins	kg	15%	Free
		- Melamine resins :			
	3909.20.10	--- Imported by Industrial IRC holder VAT compliant melamine products manufacturing industries	kg	10%	Free
	3909.20.90	--- Other	kg	10%	Free
		- Other amino-resins :			
	3909.31.00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg	10%	Free

	3909.39.00	-- Other	kg	10%	Free
		- Phenolic resins :			
	3909.40.10	--- Imported by Industrial IRC holder VAT compliant ink or tyre tube manufacturing industries	kg	10%	Free
	3909.40.90	--- Other	kg	10%	Free
	3909.50.00	- Polyurethanes	kg	5%	Free
39.10	3910.00.00	**Silicones in primary forms.**	kg	5%	Free
39.11		**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**			
	3911.10.00	- Petroleum resins, coumarone, indene or coumarone- indene resins and polyterpenes	kg	5%	Free
	3911.20.00	- Poly(1,3-phenylene methylphosphonate)	kg	5%	Free
	3911.90.00	- Other	kg	5%	Free
39.12		**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**			
		- Cellulose acetates :			
	3912.11.00	-- Non-plasticised	kg	5%	Free
	3912.12.00	-- Plasticised	kg	5%	Free
	3912.20.00	- Cellulose nitrated (including collodions)	kg	5%	Free
		- Cellulose ethers :			
	3912.31.00	-- Carboxymethylcellulose and its salts	kg	5%	Free
	3912.39.00	-- Other	kg	5%	Free
	3912.90.00	- Other	kg	5%	Free
39.13		**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**			
	3913.10.00	- Alginic acid, its salts and esters	kg	5%	Free
	3913.90.00	- Other	kg	5%	Free
39.14	3914.00.00	**Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms.**	kg	5%	Free
		II. - WASTE,PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		**Waste, parings and scrap, or plastics.**			
	3915.10.00	- Of polymers of ethylene	kg	5%	Free
	3915.20.00	- Of polymers of styrene	kg	5%	Free
	3915.30.00	- Of polymers of vinyl chloride	kg	5%	Free
	3915.90.00	- Of other plastics	kg	5%	Free
39.16		**Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**			
	3916.10.00	- Of polymers of ethylene	kg	5%	Free
	3916.20.00	- Of polymers of vinyl chloride	kg	5%	Free
		- Of other plastics :			
	3916.90.10	--- FRP rod imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	5%	Free
	3916.90.20	--- Fibre reinforced polymer (FRP) sticks and profile shapes	kg	5%	Free
	3916.90.90	--- Other	kg	5%	Free
39.17		**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	kg	10%	Free
		- Tubes, pipes and hoses, rigid :			
	3917.21.00	-- Of polymers of ethylene	kg	25%	Free
	3917.22.00	-- Of polymers of propylene	kg	25%	Free
		-- Of polymers of vinyl chloride :			
	3917.23.10	--- PVC shrinkable tube (plain)	kg	10%	Free
	3917.23.90	--- Other	kg	25%	Free
		-- Of other plastics :			
	3917.29.10	--- Silicone tubing for laboratory use; Hoses pipe for gas cylinder	kg	10%	Free
		--- Other :			
	3917.29.91	---- Fibre glass imported by Industrial IRC holder VAT compliant electric fan manufacturers	kg	25%	Free
	3917.29.99	---- Other	kg	25%	Free

		- Other tubes, pipes and hoses :			
		-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa :			
	3917.31.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.31.90	--- Other	kg	25%	Free
		-- Other, not reinforced or otherwise combined with other materials, without Fittings :			
	3917.32.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.32.20	--- Tubes upto 10" dia for packing IV fluids	kg	5%	Free
	3917.32.90	--- Other	kg	25%	Free
		-- Other, not reinforced or otherwise combined with other materials, with Fittings :			
	3917.33.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.33.90	--- Other	kg	25%	Free
		-- Other :			
	3917.39.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.39.90	--- Other	kg	25%	Free
	3917.40.00	- Fittings	kg	25%	Free
39.18		**Floor coverings of plastics, whether or not self- adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**			
	3918.10.00	- Of polymers of vinyl chloride	kg	25%	Free
	3918.90.00	- Of other plastics	kg	25%	Free
39.19		**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**			
`		- In rolls of a width not exceeding 20 cm :			
	3919.10.10	--- Imported by Industrial IRC holder VAT compliant SIM card or Smart card or Gypsum board manufacturing industry	kg	25%	Free
	3919.10.90	--- Other	kg	25%	Free
		- Other :			
	3919.90.10	--- Self adhesive tape in rolls exceeding 20cm imported by Industrial IRC holder VAT compliant manufacturers	kg	25%	Free
	3919.90.20	--- Performance Tape/Closure/Side Tape	kg	25%	Free
	3919.90.30	--- Scratch off label imported by Industrial IRC holder VAT compliant SIM card or Smart card or Gypsum board manufacturing industry	kg	25%	Free
		--- Other :			
	3919.90.91	---- Re-seal/Self adhesive tape imported by Industrial IRC holder VAT compliant hygiene products or electrical, electronics and home appliances manufacturers	kg	25%	Free
	3919.90.99	---- Other	kg	25%	Free
39.20		**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**			
		- Of polymers of ethylene :			
	3920.10.10	--- Stretch wrapping film	kg	25%	Free
	3920.10.20	--- Imported by Industrial IRC holder VAT compliant personal hygiene products manufacturing industries	kg	25%	Free
	3920.10.30	--- Mulch film	kg	5%	Free
	3920.10.40	--- Tarpaulin	kg	25%	Free
	3920.10.90	--- Other	kg	25%	Free
		- Of polymers of propylene :			
	3920.20.10	--- In printed form	kg	25%	Free
	3920.20.20	--- Non-printed cast polypropylene film	kg	10%	Free
	3920.20.90	--- Other	kg	10%	Free
	3920.30.00	- Of polymers of styrene	kg	25%	Free
		- Of polymers of Vinyl chloride :			
	3920.43.00	-- Containing by weight not less than 6% of plasticizers	kg	25%	Free
		-- Other :			
	3920.49.10	--- PVC film and PVDC film for blister pack for medicine	kg	10%	Free
		--- Printed PVC sheet :			
	3920.49.21	---- Imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	kg	25%	Free

	3920.49.29	---- Other	kg	25%	Free
	3920.49.30	--- PVC film imported by Industrial IRC holder VAT compliant medicine packaging industries	kg	25%	Free
	3920.49.40	--- Unprinted PVC sheet imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	kg	25%	Free
	3920.49.50	--- PVC film imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	kg	25%	Free
	3920.49.90	--- Other	kg	25%	Free
		- Of acrylic polymers :			
	3920.51.00	-- Of poly(methyl methacrylate)	kg	25%	Free
	3920.59.00	-- Other	kg	25%	Free
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :			
	3920.61.00	-- Of polycarbonates	kg	25%	Free
		-- Of poly(ethylene terephthalate) :			
	3920.62.10	--- In printed form	kg	25%	Free
	3920.62.90	--- Other	kg	15%	Free
		-- Of unsaturated polyesters :			
	3920.63.10	--- Unprinted polyester film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	kg	25%	Free
	3920.63.90	--- Other	kg	25%	Free
		-- Of other polyesters :			
	3920.69.10	--- In printed form	kg	25%	Free
	3920.69.20	--- Unprinted polyester film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	kg	25%	Free
		--- Other :			
	3920.69.91	---- Polyester paper/Unit binder tape imported by Industrial IRC holder VAT compliant energy efficient electric fan manufacturers	kg	25%	Free
	3920.69.99	---- Other	kg	25%	Free
		- Of cellulose or its chemical derivatives :			
	3920.71.00	-- Of regenerated cellulose	kg	25%	Free
	3920.73.00	-- Of cellulose acetate	kg	10%	Free
	3920.79.00	-- Of other cellulose derivatives	kg	25%	Free
		- Of other plastics :			
	3920.91.00	-- Of poly(vinyl butyral)	kg	25%	Free
		-- Of polyamides :			
	3920.92.10	--- In printed form	kg	25%	Free
	3920.92.20	--- Unprinted nylon film in roll form imported by Industrial IRC holder VAT compliant plastic products manufacturing industry	kg	25%	Free
	3920.92.30	--- Unprinted nylon film in roll form imported by Industrial IRC holder VAT compliant medicine packaging industries	kg	25%	Free
	3920.92.90	--- Other	kg	25%	Free
	3920.93.00	-- Of amono-resins	kg	25%	Free
	3920.94.00	-- Of phenolic resins	kg	25%	Free
		-- Of other plastics :			
	3920.99.10	--- Film for blister packing	kg	10%	Free
	3920.99.90	--- Other	kg	25%	Free
39.21		**Other plates, sheets, film, foil and strip, of plastics.**			
		- Cellular :			
	3921.11.00	-- Of polymers of styrene	kg	25%	Free
	3921.12.00	-- Of polymers of vinyl chloride	kg	25%	Free
	3921.13.00	-- Of polyurethanes	kg	25%	Free
	3921.14.00	-- Of regenerated cellulose	kg	25%	Free
		-- Of other plastics :			
		--- Microcellular PET light sheet having a power saving capacity of 20% or more:			
	3921.19.11	---- Imported by industrial IRC holder VAT compliant television manufacturing Industry	kg	10%	Free
	3921.19.19	---- Other	kg	10%	Free

	3921.19.90	--- Other	kg	25%	Free
		- Other :			
	3921.90.10	--- Vulcanised fibre sheet imported in pre punched, cut to size shape for the manufacture of sliver cans; plastic film metalised yarn grade imported by Industrial IRC holder VAT compliant metalized yarn (flat or round) manufacturing industry	kg	25%	Free
	3921.90.20	--- Multilayer extruded sheet for plastic laminated collapsible tube imported by Industrial IRC holder VAT compliant plastic tube manufacturing industries	kg	25%	Free
		--- Other :			
	3921.90.91	---- In printed form	kg	25%	Free
	3921.90.92	---- PVC coated magstrip imported by Industrial IRC holder VAT compliant SIM card or Smart card manufacturing industry	kg	25%	Free
	3921.90.93	---- Tarpaulin	kg	25%	Free
	3921.90.99	---- Other	kg	25%	Free
39.22		**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**			
	3922.10.00	- Baths, shower-baths, sinks and wash-basins	kg	25%	Free
	3922.20.00	- Lavatory seats and covers	kg	25%	Free
	3922.90.00	- Other	kg	25%	Free
39.23		**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	kg	25%	Free
		- Sacks and bags (including cones) :			
	3923.21.00	-- Of polymers of ethylene	kg	25%	Free
		-- Of other plastics :			
	3923.29.10	--- Airtight storage bags with zipper	kg	1%	Free
	3923.:.90	--- Other	kg	25%	Free
		- Carboys, bottles, flasks and similar articles			
	3923.30.10	--- Sachet for medicine , inhaler container, actuators and dust caps for inhaler	kg	5%	Free
	3923.30.20	--- DMF Grade COC/COP Imported by Industrial IRC holder VAT compliant pharmaceutical industries	kg	25%	Free
	3923.30.90	--- Other	kg	25%	Free
		- Spools, cops, bobbins and similar supports :			
	3923.40.10	--- Bobbins; Sliver/spinning can	kg	1%	Free
	3923.40.20	--- Autoconer spare parts	kg	5%	Free
	3923.40.90	--- Other	kg	25%	Free
	3923.50.00	- Stoppers, lids, caps and other closures	kg	25%	Free
		- Other :			
	3923.90.10	--- Trays for transportation and keeping of chicks and eggs	kg	25%	Free
	3923.90.20	--- Nursery trays for seedlings	kg	25%	Free
		--- Aseptic pack :			
	3923.90.31	---- Imported by Industrial IRC holder VAT compliant dairy industries	kg	10%	Free
	3923.90.39	---- Other	kg	10%	Free
	3923.90.90	--- Other	kg	25%	Free
39.24		**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**			
	3924.10.00	- Tableware and kitchenware	kg	25%	Free
		- Other :			
	3924.90.10	--- Feeding Bottles	kg	25%	Free
	3924.90.90	--- Other	kg	25%	Free
39.25		**Builders' wares of plastics, not elsewhere specified or included.**			
	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	kg	25%	Free
	3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
	3925.30.00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	25%	Free
	3925.90.00	- Other	kg	25%	Free
39.26		**Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.**			
	3926.10.00	- Office or school supplies	kg	25%	Free
		- Articles of apparel and clothing accessories(including gloves, mittens and mitts) :			
	3926.20.10	--- Gloves (surgical)	kg	10%	Free

3926.20.90	--- Other	kg	25%	Free
3926.30.00	- Fittings for furniture, coachwork or the like	kg	25%	Free
3926.40.00	- Statuettes and other ornamental articles	kg	25%	Free
	- Other :			
3926.90.10	--- Plastic coil used as contraceptive and coil inserter	kg	0%	Free
3926.90.30	--- Parts and fittings for infusion set	kg	25%	Free
3926.90.50	--- Taflon tape/PTFE tape	kg	25%	Free
3926.90.60	--- Cot and Apron	kg	10%	Free
	--- Other :			
3926.90.91	---- Conveyor or transmission belts of belting	kg	10%	Free
3926.90.92	---- LP gas cylinder capacity below 5000 litres	kg	5%	Free
3926.90.93	---- Plastic frame works imported by Industrial IRC holder VAT compliant cable manufacturing industry	kg	25%	Free
3926.90.99	---- Other	kg	25%	Free

Chapter 40

Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover:

(a) Goods of Section XI (textiles and textile articles);

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 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 vulcanising 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, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(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, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

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

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
40.01		**Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip.**			
	4001.10.00	- Natural rubber latex, whether or not pre-vulcanised	kg	10%	Free
		- Natural rubber in other forms :			
		-- Smoked sheets :			
	4001.21.10	--- Imported by Industrial IRC holder VAT compliant tyre and tube manufacturers of a rim size 16" and above	kg	10%	Free
	4001.21.90	--- Other	kg	10%	Free
	4001.22.00	-- Technically specified natural rubber (TSNR)	kg	10%	Free
	4001.29.00	-- Other	kg	10%	Free
	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	10%	Free
40.02		**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 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	kg	5%	Free
	4002.19.00	-- Other	kg	5%	Free
	4002.20.00	- Butadiene rubber (BR)	kg	5%	Free
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :			
	4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5%	Free
	4002.39.00	-- Other	kg	5%	Free
		- Chloroprene (chlorobutadiene) rubber (CR) :			
	4002.41.00	-- Latex	kg	5%	Free
	4002.49.00	-- Other	kg	5%	Free
		- Acrylonitrile-butadiene rubber (NBR) :			
	4002.51.00	-- Latex	kg	5%	Free
	4002.59.00	-- Other	kg	5%	Free
	4002.60.00	- Isoprene rubber (IR)	kg	5%	Free

	4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%	Free
	4002.80.00	- Mixtures of any product of heading 50.02 with and product of this heading	kg	5%	Free
		- Other :			
	4002.91.00	-- Latex	kg	5%	Free
	4002.99.00	-- Other	kg	5%	Free
40.03	4003.00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip.**	kg	10%	Free
40.04	4004.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	kg	10%	Free
40.05		**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**			
	4005.10.00	- Compounded with carbon black or silica	kg	10%	Free
	4005.20.00	- Solutions; dispersions other than those of sub-heading 4005.10	kg	10%	Free
		- Other :			
	4005.91.00	-- Plates, sheets and strip	kg	10%	Free
	4005.99.00	-- Other	kg	10%	Free
40.06		**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**			
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	kg	10%	Free
	4006.90.00	- Other	kg	10%	Free
40.07	4007.00.00	**Vulcanised rubber thread and cord.**	kg	5%	Free
40.08		**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**			
		- Of cellular rubber :			
	4008.11.00	-- Plates, sheets and strip	kg	25%	Free
	4008.19.00	-- Other	kg	25%	Free
		- Of non-cellular rubber :			
	4008.21.00	-- Plates, sheets and strip	kg	25%	Free
	4008.29.00	-- Other	kg	25%	Free
40.09		**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**			
		- Not reinforced or otherwise combined with other materials :			
	4009.11.00	-- without fittings	kg	25%	Free
	4009.12.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined only with metal :			
	4009.21.00	-- without fittings	kg	10%	Free
	4009.22.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined only with textile materials :			
	4009.31.00	-- without fittings	kg	10%	Free
	4009.32.00	-- with fittings	kg	10%	Free
		- Reinforced or otherwise combined with other materials :			
	4009.41.00	-- without fittings	kg	10%	Free
	4009.42.00	-- with fittings	kg	10%	Free
40.10		**Conveyor or transmission belts or belting, of vulcanised rubber.**			
		- Conveyor belts or belting :			
	4010.11.00	-- Reinforced only with metal	kg	5%	Free
	4010.12.00	-- Reinforced only with textile materials	kg	5%	Free
	4010.19.00	-- Other	kg	5%	Free
		- Transmission belts or belting :			
	4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	25%	Free
	4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	25%	Free
	4010.33.00	-- Endless transmission belts of trapezoidel cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	25%	Free
	4010.34.00	-- Endless transmission belts of trapezoidel cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm	kg	5%	Free
	4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	1%	Free

	4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	1%	Free
		-- Other :			
	4010.39.10	--- Rubber belt round not exceeding 10" dia / flat	kg	10%	Free
	4010.39.90	--- Other	kg	5%	Free
40.11		**New pneumatic tyres, of rubber.**			
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free
		- Of a kind used on buses or lorries :			
	4011.20.10	--- Of rim size of 16 inch	u	25%	Free
	4011.20.90	--- Other	u	15%	Free
	4011.30.00	- Of a kind used on aircraft	u	1%	Free
	4011.40.00	- Of a kind used on motorcycles	u	25%	Free
	4011.50.00	- Of a kind used on bicycles	u	25%	Free
		- Of a kind used on agricultural or forestry vehicles and machines :			
	4011.70.10	--- Of a kind used on agricultural tractors	u	5%	Free
	4011.70.90	--- Other	u	25%	Free
	4011.80.00	- Of a kind used on construction, mining or industrial handling vehicles and machines	u	25%	Free
	4011.90.00	- Other	u	25%	Free
40.12		**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**			
		- Retreaded tyres :			
	4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free
	4012.12.00	-- Of a kind used on buses or lorries	u	25%	Free
	4012.13.00	-- Of a kind used on aircraft	u	25%	Free
	4012.19.00	-- Other	u	25%	Free
	4012.20.00	- Used pneumatic tyres	u	25%	Free
		- Other :			
	4012.90.10	--- Tyre flaps of rubber of a kind used on tructor and aircraft	kg	5%	Free
	4012.90.90	--- Other	kg	25%	Free
40.13		**Inner tubes, of rubber.**			
	4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	15%	Free
	4013.20.00	- Of a kind used on bicycles	u	25%	Free
		- Other :			
	4013.90.10	--- Of a kind used on tractors and aircraft	u	5%	Free
	4013.90.20	--- Of a kind used on motorcycles	u	25%	Free
	4013.90.90	--- Other	u	15%	Free
40.14		**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**			
	4014.10.00	- Sheath contraceptives	kg	0%	Free
	4014.90.00	- Other	kg	5%	Free
40.15		**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**			
		- Gloves, mittens and mitts :			
	4015.12.00	-- Of a kind used for medical, surgical, dental or veterinary purposes	kg	10%	Free
	4015.19.00	-- Other	kg	25%	Free
	4015.90.00	- Other	kg	10%	Free
40.16		**Other articles of vulcanised rubber other than hard rubber.**			
	4016.10.00	- Of cellular rubber	kg	25%	Free
		- Other :			
	4016.91.00	-- Floor coverings and mats	kg	25%	Free
	4016.92.00	-- Erasers	kg	25%	Free
	4016.93.00	-- Gaskets, washers and other seals	kg	5%	Free
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg	5%	Free
	4016.95.00	-- Other inflatable articles	kg	25%	Free
		-- Other :			
	4016.99.10	--- Rubber cot/apron	kg	5%	Free
	4016.99.20	--- Rubber bearing	kg	5%	Free
	4016.99.90	--- Other	kg	5%	Free
40.17	4017.00.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber.**	kg	10%	Free

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

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

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
41.01		**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**			
	4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	5%	Free
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg.	kg	5%	Free
	4101.90.00	- Other, including butts, bends and bellies	kg	5%	Free
41.02		**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.**			
	4102.10.00	- With wool on	kg	5%	Free
		- Without wool on :			
	4102.21.00	-- Pickled	kg	5%	Free
	4102.29.00	-- Other	kg	5%	Free
41.03		**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.**			
	4103.20.00	- Of reptiles	kg	5%	Free
	4103.30.00	- Of swine	kg	5%	Free
	4103.90.00	- Other	kg	5%	Free

41.04		**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not but not further prepared**			
		- In the wet state (including wet-blue) :			
		-- Full grains, unsplit; grain splits :			
	4104.11.10	--- Split leather	kg	5%	Free
	4104.11.90	--- Other	kg	5%	Free
		-- Other :			
	4104.19.10	--- Split leather	kg	5%	Free
	4104.19.90	--- Other	kg	5%	Free
		- In the dry state (crust) :			
		-- Full grains, unsplit; grain splits :			
	4104.41.10	--- Split leather	kg	5%	Free
	4104.41.90	--- Other	kg	5%	Free
		-- Other :			
	4104.49.10	--- Split leather	kg	5%	Free
	4104.49.90	--- Other	kg	5%	Free
41.05		**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared**			
	4105.10.00	- In the wet state (including wet-blue)	kg	5%	Free
	4105.30.00	- In the dry state (crust)	kg	5%	Free
41.06		**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**			
		- Of goats or kids :			
		-- In the wet state (including wet-blue) :			
	4106.21.10	--- Split leather	kg	5%	Free
	4106.21.90	--- Other	kg	5%	Free
		-- In the dry state (crust) :			
	4106.22.10	--- Split leather	kg	5%	Free
	4106.22.90	--- Other	kg	5%	Free
		- Of swine :			
	4106.31.00	-- In the wet state (including wet-blue)	kg	5%	Free
	4106.32.00	-- In the dry state (crust)	kg	5%	Free
	4106.40.00	- Of reptiles	kg	5%	Free
		- Other :			
	4106.91.00	-- In the wet state (including wet-blue)	kg	5%	Free
	4106.92.00	-- In the dry state (crust)	kg	5%	Free
41.07		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**			
		- Whole hides and skins :			
	4107.11.00	-- Full grains, unsplit	kg	5%	Free
	4107.12.00	-- Grain splits	kg	5%	Free
	4107.19.00	-- Other	kg	5%	Free
		- Other, including sides :			
	4107.91.00	-- Full grains, unsplit	kg	5%	Free
	4107.92.00	-- Grain splits	kg	5%	Free
	4107.99.00	-- Other	kg	5%	Free
[41.08]					
[41.09]					
[41.10]					
[41.11]					
41.12	4112.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	kg	5%	Free
41.13		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**			
	4113.10.00	- Of goats or kids	kg	5%	Free
	4113.20.00	- Of swine	kg	5%	Free
	4113.30.00	- Of reptiles	kg	5%	Free
	4113.90.00	- Other	kg	5%	Free

41.14		**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather**			
	4114.10.00	- Chamois (including combination chamois) leather	kg	5%	Free
	4114.20.00	- Patent leather and patent laminated leather; metallised leather	kg	5%	Free
41.15		**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour**			
	4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	5%	Free
	4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	5%	Free

Chapter 42

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

Notes.

1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metalised leather.

2.- This Chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);

(c) Made up articles of netting (heading 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);

(b) Articles of plaiting materials (heading 46.02).

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
42.01	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.**	kg	25%	Free
42.02		**Trunks, suit-case, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases,binocular cases, camera cases,musical instrument cases, guncases, holsters and similar containers; travelling-bags, insulated food or beverages bags toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases,**			

		cigarette-cases, tobacco pouches, tool bags, sports bags,bottle-cases, ewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
		- Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:			
	4202.11.00	-- With outer surface of leather or of composition leather	u	25%	Free
	4202.12.00	-- With outer surface of plastics or of textile materials	u	25%	Free
	4202.19.00	-- Other	u	25%	Free
		- Handbags, whether or not with shoulder strap, including those those without handle :			
	4202.21.00	-- With outer surface of leather or of composition leather	u	25%	Free
	4202.22.00	-- With outer surface of sheeting of plastics or of textile material	u	25%	Free
	4202.29.00	-- Other	u	25%	Free
		- Articles of a kind normally carried in the pocket or in the handbag :			
	4202.31.00	-- With outer surface of leather or of composition leather	kg	25%	Free
	4202.32.00	-- With outer surface of sheeting of plastics or of textile materials	kg	25%	Free
	4202.39.00	-- Other	kg	25%	Free
		- Other :			
	4202.91.00	-- With outer surface of leather or of composition leather	kg	25%	Free
	4202.92.00	-- With outer surface of sheeting of plastics or of textile materials	kg	25%	Free
	4202.99.00	-- Other	kg	25%	Free
42.03		**Articles of apparel and clothing accessories, of leather or of composition leather.**			
	4203.10.00	- Articles of apparel	kg	25%	Free
		- Gloves, mittens and mitts :			
	4203.21.00	-- Specially designed for use in sports	kg	10%	Free
	4203.29.00	-- Other	kg	10%	Free
	4203.30.00	- Belts and bandoliers	kg	25%	Free
	4203.40.00	- Other clothing accessories	kg	25%	Free
[42.04]					
42.05		**Other articles of leather or of composition leather.**			
	4205.00.10	--- Of a kind used in machinery or mechanical appliances or for other technical uses	kg	1%	Free
	4205.00.90	--- Other	kg	10%	Free
42.06		**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**			
	4206.00.10	--- Tendons made up as machinery belting and laces for machinery belting	kg	1%	Free
	4206.00.90	--- Other	kg	10%	Free

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover:

(a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);

(b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);

(c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65; or

(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by 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 43.03 or 43.04 as the case may be.

5.- Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
43.01		**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**			
	4301.10.00	- Of mink, whole, with or without head, tail or paws	kg	25%	Free
	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	kg	25%	Free
	4301.60.00	- Of fox, whole, with or without head, tail or paws	kg	25%	Free
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg	25%	Free
	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	25%	Free
43.02		**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**			
		- Whole skins, with or without head, tail or paws, not assembled :			
	4302.11.00	-- Of mink	kg	10%	Free
	4302.19.00	-- Other	kg	10%	Free
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	10%	Free
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg	10%	Free
43.03		**Articles of apparel, clothing accessories and other articles of furskin.**			
	4303.10.00	- Articles of apparel and clothing accessories	kg	25%	Free
	4303.90.00	- Other	kg	25%	Free
43.04	4304.00.00	**Artificial fur and articles thereof.**	kg	25%	Free

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 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(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 93.05);

(o) Articles of Chapter 94 (for example, furniture, luminaires 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, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

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

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

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

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in 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 subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
44.01		**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**			
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :			
	4401.11.00	-- Coniferous	kg	5%	Free
	4401.12.00	-- Non-coniferous	kg	5%	Free
		- Wood in chips or particles :			
	4401.21.00	-- Coniferous	kg	5%	Free
	4401.22.00	-- Non-coniferous	kg	5%	Free
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :			
	4401.31.00	-- Wood pellets	kg	5%	Free
	4401.32.00	-- Wood briquettes	kg	5%	Free
	4401.39.00	-- Other	kg	5%	Free
		- Sawdust and wood waste and scrap, not agglomerated :			
	4401.41.00	-- Sawdust	kg	5%	Free
	4401.49.00	-- Other	kg	5%	Free
44.02		**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**			
	4402.10.00	- Of bamboo	kg	5%	Free
	4402.20.00	- Of shell or nut	kg	25%	Free
		- Other :			
	4402.90.10	--- Charcoal and Wood Powder based Coil Compound imported by Industrial IRC holder VAT compliant repellent Coil manufacturing industry	kg	25%	Free
	4402.90.90	--- Other	kg	25%	Free
44.03		**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**			
		- Treated with paint, stains, creosote or other preservatives :			
	4403.11.00	-- Coniferous	m^3	10%	Free
	4403.12.00	-- Non-coniferous	m^3	10%	Free
		- Other, coniferous :			
	4403.21.00	-- Of pine *(Pinus spp.)*, of which the smallest cross-sectional dimension is 15 cm or more	m^3	5%	Free
	4403.22.00	-- Of pine *(Pinus spp.)*, other	m^3	5%	Free
	4403.23.00	-- Of fir (*Abies spp.)* and spruce *(Picea spp.)*, of which the smallest cross-sectional dimension is 15 cm or more	m^3	5%	Free
	4403.24.00	-- Of fir *(Abies spp.)* and spruce *(Picea spp.),* other	m^3	5%	Free
	4403.25.00	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	m^3	5%	Free
	4403.26.00	-- Other	m^3	5%	Free
		- Other, of tropical wood :			
	4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3	5%	Free
	4403.42.00	-- Teak	m^3	5%	Free
	4403.49.00	-- Other	m^3	5%	Free
		- Other :			
	4403.91.00	-- Of oak *(Quercus spp.)*	m^3	5%	Free

	4403.93.00	-- Of beech *(Fagus spp.),* of which the smallest cross-sectional dimension is 15 cm or more	m^3	5%	Free
	4403.94.00	-- Of beech (*Fagus spp.)*, other	m^3	5%	Free
	4403.95.00	-- Of birch *(Betula spp.)*, of which the smallest cross-sectional dimension is 15 cm or more	m^3	5%	Free
	4403.96.00	-- Of birch *(Betula spp.)*, other	m^3	5%	Free
	4403.97.00	-- Of poplar and aspen (*Populus spp.)*	m^3	5%	Free
	4403.98.00	-- Of eucalyptus *(Eucalyptus spp.*)	m^3	5%	Free
	4403.99.00	-- Other	m^3	5%	Free
44.04		**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chip wood and the like.**			
	4404.10.00	- Coniferous	kg	5%	Free
	4404.20.00	- Non-coniferous	kg	5%	Free
44.05	4405.00.00	**Wood wool; wood flour.**	kg	5%	Free
44.06		**Railway or tramway sleepers (cross-ties) of wood.**			
		- Not impregnated :			
	4406.11.00	-- Coniferous	m^3	5%	Free
	4406.12.00	-- Non-coniferous	m^3	5%	Free
		- Other :			
	4406.91.00	-- Coniferous	m^3	5%	Free
	4406.92.00	-- Non-coniferous	m^3	5%	Free
44.07		**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**			
		- Coniferous :			
	4407.11.00	-- Of pine *(Pinus spp.)*	m^3	5%	Free
	4407.12.00	-- Of fir *(Abies spp.)* and spruce (*Picea spp.)*	m^3	5%	Free
	4407.13.00	-- Of S-P-F (spruce (*Picea spp.*), pine (*Pinus spp.*) and fir (*Abies spp.*))	m^3	5%	Free
	4407.14.00	-- Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp.*))	m^3	5%	Free
	4407.19.00	-- Other	m^3	5%	Free
		- Of tropical wood :			
	4407.21.00	-- Mahogany *(Swietenia spp.)*	m^3	5%	Free
	4407.22.00	-- Virola, Imbuia and Balsa	m^3	5%	Free
	4407.23.00	-- Teak	m^3	5%	Free
	4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3	5%	Free
	4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m^3	5%	Free
	4407.27.00	-- Sapelli	m^3	5%	Free
	4407.28.00	-- Iroko	m^3	5%	Free
	4407.29.00	-- Other	m^3	5%	Free
		- Other :			
	4407.91.00	-- Of oak *(Quercus spp.)*	m^3	5%	Free
	4407.92.00	-- Of beech *(Fagus spp.)*	m^3	5%	Free
	4407.93.00	-- Of maple *(Acer spp.)*	m^3	5%	Free
	4407.94.00	-- Of cherry *(Prunus spp.)*	m^3	5%	Free
	4407.95.00	-- Of ash *(Fraxinus spp.)*	m^3	5%	Free
	4407.96.00	-- Of birch *(Betula spp.)*	m^3	5%	Free
	4407.97.00	-- Of poplar and aspen *(Populus spp.)*	m^3	5%	Free
	4407.99.00	-- Other	m^3	5%	Free
44.08		**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**			
	4408.10.00	- Coniferous	kg	10%	Free
		- Of tropical wood :			
	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	10%	Free
	4408.39.00	-- Other	kg	10%	Free
	4408.90.00	- Other	kg	10%	Free
44.09		**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**			
	4409.10.00	- Coniferous	kg	5%	Free

		- Non-coniferous :			
	4409.21.00	-- Of bamboo	kg	5%	Free
	4409.22.00	-- Of tropical wood	kg	5%	Free
	4409.29.00	-- Other	kg	5%	Free
44.10		**Particle board, oriented strand board (OSB) and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**			
		- Of wood :			
	4410.11.00	-- Particle board	kg	25%	Free
	4410.12.00	-- Oriented standard board (OSB)	kg	25%	Free
	4410.19.00	-- Other	kg	25%	Free
	4410.90.00	- Other	kg	25%	Free
44.11		**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**			
		- Medium density fiberboard (MDF) :			
	4411.12.00	-- Of a thickness not exceeding 5 mm	kg	15%	Free
	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	15%	Free
	4411.14.00	-- Of a thickness exceeding 9 mm	kg	15%	Free
		- Other :			
	4411.92.00	-- Of a density exceeding 0.8 g/cm^3	kg	25%	Free
	4411.93.00	-- Of a density exceeding 0.5 g/cm^3 but not exceeding 0.8 g/cm^3	kg	25%	Free
	4411.94.00	-- Of a density not exceeding 0.5 g/cm^3	kg	25%	Free
44.12		**Plywood, veneered panels and similar laminated wood.**			
	4412.10.00	- Of bamboo	m^3	25%	Free
		- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31.00	-- With at least one outer ply of tropical wood	m^3	25%	Free
	4412.33.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder *(Alnus spp.)*, ash *(Fraxinus spp.),* beech *(Fagus spp.)*, birch *(Betula spp.)*, cherry *(Prunus spp.)*, chestnut *(Castanea spp.)*, elm *(Ulmus spp.)*, eucalyptus *(Eucalyptus spp.)*, hickory *(Carya spp.)*, horse chestnut *(Aesculus spp.)*, lime *(Tilia spp.)*, maple *(Acer spp.)*, oak *(Quercus spp.)*, plane tree *(Platanus spp.)*, poplar and aspen *(Populus spp.)*, robinia *(Robinia spp.)*, tulipwood *(Liriodendron spp.)* or walnut *(Juglans spp.)*	m^3	25%	Free
	4412.34.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m^3	25%	Free
	4412.39.00	-- Other, with both outer plies of coniferous wood	m^3	25%	Free
		- Laminated veneered lumber (LVL) :			
	4412.41.00	-- With at least one outer ply of tropical wood	m^3	25%	Free
	4412.42.00	-- Other, with at least one outer ply of non-coniferous wood	m^3	25%	Free
	4412.49.00	-- Other, with both outer plies of coniferous wood	m^3	25%	Free
		- Blockboard, laminboard and battenboard :			
	4412.51.00	-- With at least one outer ply of tropical wood	m^3	25%	Free
	4412.52.00	-- Other, with at least one outer ply of non-coniferous wood	m^3	25%	Free
	4412.59.00	-- Other, with both outer plies of coniferous wood	m^3	25%	Free
		- Other :			
	4412.91.00	-- With at least one outer ply of tropical wood	m^3	25%	Free
	4412.92.00	-- Other, with at least one outer ply of non-coniferous wood	m^3	25%	Free
	4412.99.00	-- Other, with both outer plies of coniferous wood	kg	25%	Free
44.13		**Densified wood, in blocks, plates, strips, or profile shapes**			
	4413.00.10	--- Wooden ribs of 25.4cm x 0.29cm x 0.32cm size	kg	10%	Free
		--- Treated wood :			
	4413.00.21	---- Seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	kg	5%	Free
	4413.00.29	---- Other	kg	10%	Free
	4413.00.90	--- Other	kg	10%	Free
44.14		**Wooden frames for paintings, photographs, mirrors or similar objects.**			
	4414.10.00	- Of tropical wood	kg	10%	Free
	4414.90.00	- Other	kg	10%	Free
44.15		**Packing cases, boxes, crates, drums and similar packing, of wood, cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**			

	4415.10.00	- Cases, boxes, crates, drums and similar packing; cable-drums:	u	25%	Free
		- Pallets, box pallets and other load boards; pallet collars :			
	4415.20.10	--- Pallet collars	u	5%	Free
	4415.20.90	--- Other	u	10%	Free
44.16	4416.00.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	kg	10%	Free
44.17	**4417.00.00**	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**	kg	5%	Free
44.18		**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**			
		- Windows, French-windows and their frames :			
	4418.11.00	-- Of tropical wood	kg	25%	Free
	4418.19.00	-- Other	kg	25%	Free
		- Doors and their frames and thresholds :			
	4418.21.00	-- Of tropical wood	kg	25%	Free
	4418.29.00	-- Other	kg	25%	Free
	4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	25%	Free
	4418.40.00	- Shuttering for concrete constructional work	kg	25%	Free
	4418.50.00	- Shingles and shakes	kg	25%	Free
		- Assembled flooring panels :			
	4418.73.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	kg	25%	Free
	4418.74.00	-- Other, for mosaic floors	kg	25%	Free
	4418.75.00	-- Other, multilayer	kg	25%	Free
	4418.79.00	-- Other	kg	25%	Free
		- Engineered structural timber products :			
	4418.81.00	-- Glue-laminated timber (glulam)	kg	25%	Free
	4418.82.00	-- Cross-laminated timber (CLT or X-lam)	kg	25%	Free
	4418.83.00	-- I beams	kg	25%	Free
	4418.89.00	-- Other	kg	25%	Free
		- Other :			
	4418.91.00	-- Of bamboo	kg	25%	Free
	4418.92.00	-- Cellular wood panels	kg	25%	Free
	4418.99.00	-- Other	kg	25%	Free
44.19		**Tableware and kitchenware, of wood.**			
		- Of bamboo :			
	4419.11.00	-- Bread boards, chopping boards and similar boards	kg	25%	Free
	4419.12.00	-- Chopsticks	kg	25%	Free
	4419.19.00	-- Other	kg	25%	Free
	4419.20.00	- Of tropical wood	kg	25%	Free
	4419.90.00	- Other	kg	25%	Free
44.20		**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**			
		- Statuettes and other ornaments :			
	4420.11.00	-- Of tropical wood	kg	25%	Free
	4420.19.00	-- Other	kg	25%	Free
	4420.90.00	- Other	kg	10%	Free
44.21		**Other articles of wood.**			
	4421.10.00	- Clothes hangers	kg	10%	Free
	4421.20.00	- Coffins	kg	25%	Free
		- Other :			
	4421.91.00	-- Of bamboo	kg	25%	Free
		-- Other :			
	4421.99.10	--- Match splints	kg	5%	Free
	4421.99.20	--- Sliver/spinning can	kg	1%	Free
	4421.99.90	--- Other	kg	25%	Free

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).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**			
	4501.10.00	- Natural cork, raw or simply prepared	kg	10%	Free
	4501.90.00	- Other	kg	10%	Free
45.02	4502.00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	kg	10%	Free
45.03		**Articles of natural cork.**			
	4503.10.00	- Corks and stoppers	kg	10%	Free
	4503.90.00	- Other	kg	10%	Free
45.04		**Agglomerated cork (with or without a binding sub-stance) and articles of agglomerated cork.**			
	4504.10.00	- Blocks, plates, sheets and strip; tiles or any shape; solid cylinders, including discs	kg	10%	Free
	4504.90.00	- Other	kg	10%	Free

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover:

(a) Wall coverings of heading 48.14;

(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
46.01		**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)**			
		- Mats, matting and screens of vegetable materials :			
	4601.21.00	-- Of bamboo	kg	10%	Free
	4601.22.00	-- Of rattan	kg	10%	Free
	4601.29.00	-- Other	kg	10%	Free
		- Other :			
	4601.92.00	-- Of bamboo	kg	10%	Free
	4601.93.00	-- Of rattan	kg	10%	Free
	4601.94.00	-- Of other vegetable materials	kg	10%	Free
	4601.99.00	-- Other	kg	10%	Free
46.02		**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**			
		- Of vegetable materials :			
	4602.11.00	-- Of bamboo	kg	10%	Free
	4602.12.00	-- Of rattan	kg	10%	Free
	4602.19.00	-- Other	kg	10%	Free
	4602.90.00	- Other	kg	10%	Free

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
47.01	4701.00.00	**Mechanical wood pulp.**	kg	0%	Free
47.02	4702.00.00	**Chemical wood pulp, dissolving grades.**	kg	0%	Free
47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades.**			
		- Unbleached :			
	4703.11.00	-- Coniferous	kg	0%	Free
	4703.19.00	-- Non-coniferous	kg	0%	Free
		- Semi-bleached or bleached :			
	4703.21.00	-- Coniferous	kg	0%	Free
	4703.29.00	-- Non-coniferous	kg	0%	Free
47.04		**Chemical wood pulp, sulphite, other than dissolving grades.**			
		- Unbleached :			
	4704.11.00	-- Coniferous	kg	0%	Free
	4704.19.00	-- Non-coniferous	kg	0%	Free
		- Semi-bleached or bleached :			
	4704.21.00	-- Coniferous	kg	0%	Free
	4704.29.00	-- Non-coniferous	kg	0%	Free
47.05	4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes**	kg	0%	Free
47.06		**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**			
	4706.10.00	- Cotton linters pulp	kg	0%	Free
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	0%	Free
	4706.30.00	- Other, of bamboo	kg	0%	Free
		- Other :			
	4706.91.00	-- Mechanical	kg	0%	Free
	4706.92.00	-- Chemical	kg	0%	Free
	4706.93.00	-- Obtained by a combination of mechanical and chemical processes	kg	0%	Free
47.07		**Recovered (waste and scrap) paper or paperboard.**			
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	0%	Free
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	0%	Free
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp(for example, newspapers, journals and similar printed matter):	kg	0%	Free
	4707.90.00	- Other including unsorted wasted and scrap	kg	0%	Free

Chapter 48

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

Notes.

1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m^2)

2.- This Chapter does not cover:

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2, and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5.- For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

(A) For paper or paperboard weighing not more than 150 g/m^2 :

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2, or
2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m^2, 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.m^2/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.m^2/g.

(B) For paper or paperboard weighing more than 150 g/m^2 :

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

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

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

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

(a) in strips or rolls of a width exceeding 36 cm; or

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

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

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with

textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

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

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

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

Subheading Notes.

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

Weight g/m²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m^2 but not more than 115 g/m^2 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/m²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50 % relative humidity, at 23 °C.

4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50% relative humidity, at 23 °C.

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

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

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
48.01	4801.00.00	**Newsprint, in rolls or sheets.**	kg	25%	Free
48.02		**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**			
	4802.10.00	- Hand-made paper and paperboard	kg	25%	Free
	4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	25%	Free
	4802.40.00	- Wallpaper base	kg	25%	Free
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :			
		-- Weighing less than 40 g/m² :			
	4802.54.10	--- Imported by Industrial IRC holder VAT compliant manufacturing industries	kg	25%	Free
	4802.54.90	--- Other	kg	25%	Free

		-- Weighing 40 g/m² or more but not more than 150 g/m², in rolls :			
	4802.55.10	--- ECG and ultrasonogram recording paper	kg	10%	Free
	4802.55.90	--- Other	kg	25%	Free
	4802.56.00	-- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
	4802.57.00	-- Other, weighing 40 g/m² or more but not more than 150 g/m²	kg	25%	Free
	4802.58.00	-- Weighing more than 150 g/m²	kg	25%	Free
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :			
	4802.61.00	-- In rolls	kg	25%	Free
	4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
	4802.69.00	-- Other	kg	25%	Free
48.03	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.**	kg	25%	Free
48.04		**Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**			
		- Kraftliner :			
	4804.11.00	-- Unbleached	kg	10%	Free
	4804.19.00	-- Other	kg	25%	Free
		- Sack kraft paper :			
		-- Unbleached :			
	4804.21.10	--- Clue pack extensible craft paper (weighing: 70, 80, 90, 95, 100 & 110 GSM) for registered cement bag manufacturer	kg	5%	Free
	4804.21.90	--- Other	kg	10%	Free
	4804.29.00	-- Other	kg	10%	Free
		- Other craft paper and paperboard weighing 150 g/m^2 or less :			
	4804.31.00	-- Unbleached	kg	10%	Free
	4804.39.00	-- Other	kg	10%	Free
		- Other craft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2 :			
	4804.41.00	-- Unbleached	kg	10%	Free
	4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists or wood fibres obtained by a chemical process	kg	10%	Free
	4804.49.00	-- Other	kg	10%	Free
		- Other kraft paper and paperboard weighing 225 g/m^2 or more :			
	4804.51.00	-- Unbleached	kg	10%	Free
	4804.52.00	-- Bleached uniformly throughout the mass and of which more than95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%	Free
	4804.59.00	-- Other	kg	10%	Free
48.05		**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**			
		- Fluting paper :			
	4805.11.00	-- Semi-chemical fluting paper	kg	10%	Free
	4805.12.00	-- Straw fluting paper	kg	10%	Free
	4805.19.00	-- Other	kg	10%	Free
		- Testliner (recycled liner board) :			
	4805.24.00	-- Weighing 150 g/m^2 or less	kg	10%	Free
	4805.25.00	-- Weighing more than 150 g/m^2	kg	10%	Free
	4805.30.00	- Sulphite wrapping paper	kg	10%	Free
	4805.40.00	- Filter paper and paperboard	kg	10%	Free
	4805.50.00	- Felt paper and paperboard	kg	10%	Free
		- Other :			
		-- Weighing 150 g/m^2 or less :			
	4805.91.10	--- Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	kg	10%	Free

	4805.91.90	--- Other	kg	10%	Free
		-- Weighing more than 150 g/m2 but less than 225 g/m2 :			
	4805.92.10	--- Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	kg	10%	Free
	4805.92.90	--- Other	kg	10%	Free
		-- Weighing 225 g/m2 or more :			
	4805.93.10	--- Uncoated paper board imported by Industrial IRC holder VAT compliant Gypsum board manufacturing industry	kg	10%	Free
	4805.93.90	--- Other	kg	10%	Free
48.06		**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**			
	4806.10.00	- Vegetable parchment	kg	10%	Free
	4806.20.00	- Greaseproof papers	kg	10%	Free
	4806.30.00	- Tracing papers	kg	10%	Free
	4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	10%	Free
48.07	4807.00.00	**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.**	kg	10%	Free
48.08		**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.**			
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	kg	25%	Free
	4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	25%	Free
	4808.90.00	- Other	kg	25%	Free
48.09		**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**			
	4809.20.00	- Self-copy paper	kg	25%	Free
		- Other :			
	4809.90.10	--- Carbon or similar copying papers	kg	25%	Free
	4809.90.90	--- Other	kg	25%	Free
48.10		**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.**			
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :			
	4810.13.00	-- In rolls	kg	25%	Free
	4810.14.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
	4810.19.00	-- Other	kg	25%	Free
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process :			
	4810.22.00	-- Light-weight coated paper	kg	25%	Free
	4810.29.00	-- Other	kg	25%	Free
		- 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	kg	25%	Free
	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	kg	25%	Free
	4810.39.00	-- Other	kg	25%	Free
		- Other paper and paperboard :			
	4810.92.00	-- Multi-ply	kg	25%	Free
		-- Other :			
	4810.99.10	--- Single or double side coated release paper imported by Industrial IRC holder VAT compliant refrigerator or freezer manufacturing industry	kg	25%	Free
	4810.99.90	--- Other	kg	25%	Free

48.11		**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**			
	4811.10.00	- Tarred, bituminised or asphalted paper and paperboard	kg	25%	Free
		- Gummed or adhesive paper and paperboard :			
		-- Self-adhesive :			
	4811.41.10	--- Imported by Industrial IRC holder VAT compliant label printing industries	kg	25%	Free
	4811.41.90	--- Other	kg	25%	Free
	4811.49.00	-- Other	kg	25%	Free
		- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :			
		-- Bleached, weighing more than 150 g/m^2 :			
	4811.51.10	--- Imported by Industrial IRC holder VAT compliant paper cup, bowl, plate manufacturers	kg	25%	Free
	4811.51.90	--- Other	kg	25%	Free
		-- Other :			
	4811.59.10	--- Aseptic pack	kg	10%	Free
	4811.59.20	--- Melamine impregnated decorative paper	kg	15%	Free
	4811.59.90	--- Other	kg	25%	Free
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :			
	4811.60.10	--- Ultrasonogram recording paper	kg	5%	Free
	4811.60.20	--- Paraffin wax or stearin covered or latex coated or waterproof paper and paperboard Imported by Industrial IRC holder VAT compliant abrasive paper (sand paper) manufacturing industry	kg	25%	Free
	4811.60.90	--- Other	kg	25%	Free
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :			
		--- Melamine/Decalcomania Paper :			
	4811.90.11	---- Imported by Industrial IRC holder VAT compliant Ceramic/Melamine/Transfers (decalcomania) manufacturing industry	kg	10%	Free
	4811.90.19	---- Other	kg	10%	Free
		--- Insulated paper and paper board; Leather waith paper :			
	4811.90.21	---- Insulated paper imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	4811.90.29	---- Other	kg	10%	Free
	4811.90.30	--- Base paper for melamine impregnation imported by melamine board manufacturing industry	kg	5%	Free
	4811.90.90	--- Other paper, paperboard, cellulose wadding and webs of cellulose fibres, nes.	kg	25%	Free
48.12	4812.00.00	**Filter blocks, slabs and plates, of paper pulp.**	kg	10%	Free
48.13		**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**			
		- In the form of booklets or tubes :			
	4813.10.10	--- Imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	kg	25%	Free
	4813.10.90	--- Other	kg	25%	Free
		- In rolls of a width not exceeding 5 cm. :			
	4813.20.10	--- Imported by Industrial IRC holder VAT compliant tobacco products manufacturing industries	kg	25%	Free
	4813.20.90	--- Other	kg	25%	Free
		- Other :			
	4813.90.10	--- Imported by Industrial IRC holder VAT compliant tobacco products manufacturing or paper converting industries	kg	25%	Free
	4813.90.90	--- Other	kg	25%	Free
48.14		**Wallpaper and similar wall coverings; window transparencies of paper.**			
	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	kg	25%	Free
	4814.90.00	- Other	kg	25%	Free
[48.15]					

48.16		**Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**			
	4816.20.00	- Self-copy paper	kg	25%	Free
	4816.90.00	- Other	kg	25%	Free
48.17		**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**			
	4817.10.00	- Envelopes	kg	25%	Free
	4817.20.00	- Letter cards, plain postcards and correspondence cards	kg	25%	Free
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	25%	Free
48.18		**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**			
	4818.10.00	- Toilet paper	kg	25%	Free
	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	25%	Free
	4818.30.00	- Tablecloths and serviettes	kg	25%	Free
	4818.50.00	- Articles of apparel and clothing accessories	kg	25%	Free
	4818.90.00	- Other	kg	25%	Free
48.19		**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**			
	4819.10.00	- Cartons, boxes and cases, of corrugated paper and paperboard	kg	25%	Free
	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper and paperboard	kg	25%	Free
	4819.30.00	- Sacks and bags, having base of a width of 40 cm. or more	kg	25%	Free
	4819.40.00	- Other sacks and bags, including cones	kg	25%	Free
	4819.50.00	- Other packing containers, including record sleeves and sachet for packing medicine	kg	25%	Free
	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	25%	Free
48.20		**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**			
	4820.10.00	- Registers, account books, note books, order books, receipts books letter pads, memorandum pads , diaries and similar articles	kg	25%	Free
	4820.20.00	- Exercise books	kg	25%	Free
	4820.30.00	- Binders (other than book covers), folders and file covers	kg	25%	Free
	4820.40.00	- Manifold business forms and interleaved carbon sets	kg	25%	Free
	4820.50.00	- Albums for samples or for collections	kg	25%	Free
	4820.90.00	- Other	kg	25%	Free
48.21		**Paper or paperboard labels of all kinds, whether or not printed.**			
	4821.10.00	- Printed	kg	25%	Free
		- Other :			
	4821.90.10	--- Sticker imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	25%	Free
	4821.90.90	--- Other	kg	25%	Free
48.22		**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	kg	5%	Free
	4822.90.00	- Other	kg	5%	Free

48.23		**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**			
	4823.20.00	- Filter paper and paperboard	kg	10%	Free
	4823.40.00	- Rolls, sheets and dials, printed for self recording apparatus	kg	10%	Free
		- Trays, dishes, plates, cups and the like, of paper and paperboard :			
	4823.61.00	-- Of bamboo	kg	25%	Free
		-- Other :			
	4823.69.10	--- Other paper and paperboard Imported by Industrial IRC Holder VAT compliant paper cup, bowl, plate manufacturing industry	kg	25%	Free
	4823.69.90	--- Other	kg	25%	Free
		- Moulded or pressed articles of paper pulp :			
	4823.70.10	--- Gasket imported by Industrial IRC holder VAT compliant compressor manufacturing industry	kg	25%	Free
	4823.70.90	--- Other	kg	25%	Free
		- Other :			
	4823.90.10	--- Glossine	kg	25%	Free
		--- Other :			
	4823.90.91	---- Paper separator	kg	10%	Free
	4823.90.92	---- Wrappers for confectionery	kg	10%	Free
	4823.90.93	---- Surface coloured or printed paper or paper board	kg	25%	Free
	4823.90.94	---- Air laid paper imported by Industrial IRC holder VAT compliant hygiene products manufacturers	kg	25%	Free
	4823.90.95	---- Honeycomb imported by Industrial IRC holder VAT compliant fire resistant door manufacturers	kg	25%	Free
	4823.90.99	---- Other	kg	25%	Free

Chapter 49

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

Notes.

1.- This Chapter does not cover :

(a) Photographic negatives or positives on transparent bases (Chapter 37);

(b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

(c) Playing cards or other goods of Chapter 95; or

(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers :

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**			
	4901.10.00	- In single sheets, whether or not folded	kg	25%	Free
		- Other :			
	4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	0%	Free
		-- Other :			
	4901.99.10	--- Religious text, Reference books, Scientific books, Medical, Engineering, Agricultural and Other text books for higher academic (graduate and post-graduate) studies, Text books in foreign languages for foreign language medium schools and colleges and Business directory.	kg	0%	Free
	4901.99.20	--- Text books for primary and secondary education	kg	25%	Free
	4901.99.30	--- Other books	kg	5%	Free
	4901.99.90	--- Other	kg	25%	Free

49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**			
	4902.10.00	- Appearing at least four times a week	kg	5%	Free
	4902.90.00	- Other	kg	5%	Free
49.03	4903.00.00	**Children's picture, drawing or colouring books.**	kg	10%	Free
49.04	4904.00.00	**Music, printed or in manuscript, whether or not bound or illustrated.**	kg	5%	Free
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**			
	4905.20.00	- In book form	kg	5%	Free
	4905.90.00	- Other	kg	5%	Free
49.06	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 sensitised paper and carbon copies of the foregoing.**	kg	5%	Free
49.07		**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title**			
	4907.00.10	--- Stock share and bond certificates and similar documents of title, cheque forms	kg	25%	Free
	4907.00.90	--- Other	kg	10%	Free
49.08		**Transfers (decalcomanias).**			
		- Transfers (decalcomanias), vitrifiable :			
	4908.10.10	--- Transfers (decalcomanias) imported by Industrial IRC holder VAT compliant ceramic or melamine industry	kg	10%	Free
	4908.10.90	--- Other	kg	10%	Free
	4908.90.00	- Other	kg	10%	Free
49.09	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.**	kg	25%	Free
49.10	4910.00.00	**Calenders of any kind, printed, including calender blocks**	kg	25%	Free
49.11		**Other printed matter, including printed pictures and photographs.**			
	4911.10.00	- Trade advertising material, commercial catalogues and the like	kg	25%	Free
		- Other :			
	4911.91.00	-- Pictures, designs and photographs	kg	25%	Free
		-- Other :			
	4911.99.10	--- Scratch card	u	25%	Free
	4911.99.90	--- Other	kg	25%	Free

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover:

(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

(f) Sensitised textiles of headings 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(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 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or 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 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(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, luminaires 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, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or

(v) Articles of Chapter 97.

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

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

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

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

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

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding :

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material:

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

Single yarn of nylon or other polyamides, or of polyesters ..... 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... 53 cN/tex

Single, multiple (folded) or cabled yarn of viscose 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) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of the Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.- For the purposes of Chapters 50 to 60:

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of 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.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

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

15.- Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic

components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(b) Bleached yarn

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

(h) Printed woven fabric

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

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

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

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

(ij) Plain weave

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

2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
50.01	5001.00.00	**Silk-worm cocoons suitable for reeling.**	kg	5%	Free
50.02	5002.00.00	**Raw Silk (not thrown).**	kg	25%	Free
50.03	5003.00.00	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	kg	25%	Free
50.04	5004.00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	kg	25%	Free
50.05	5005.00.00	**Yarn spun from silk waste, not put up for retail sale.**	kg	25%	Free
50.06	5006.00.00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	kg	25%	Free
50.07		**Woven fabrics of silk or of silk waste.**			
	5007.10.00	- Fabrics of noil silk	kg	25%	Free
	5007.20.00	- Other fabrics, containing 85 per cent or more by weight of silk or of silk waste other than noil silk	kg	25%	Free
	5007.90.00	- Other fabrics	kg	25%	Free

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 (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat ;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
51.01		**Wool, not carded or combed.**			
		- Greasy, including fleece-washed wool:			
	5101.11.00	-- Shorn wool	kg	5%	Free
	5101.19.00	-- Other	kg	5%	Free
		- Degreased, not carbonised :			
	5101.21.00	-- Shorn wool	kg	5%	Free
	5101.29.00	-- Other	kg	5%	Free
	5101.30.00	- Carbonised	kg	5%	Free
51.02		**Fine or coarse animal hair, not carded or combed.**			
		- Fine animal hair :			
	5102.11.00	-- Of Kashmir (cashmere) goats	kg	5%	Free
	5102.19.00	-- Other	kg	5%	Free
	5102.20.00	- Coarse animal hair	kg	5%	Free
51.03		**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	kg	5%	Free
	5103.20.00	- Other waste of wool or of fine animal hair	kg	5%	Free
	5103.30.00	- Waste of coarse animal hair	kg	5%	Free
51.04	5104.00.00	**Garnetted stock of wool or of fine or coarse animal hair.**	kg	5%	Free
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**			
	5105.10.00	- Carded wool	kg	5%	Free
		- Wool tops and other combed wool :			
	5105.21.00	-- Combed wool in fragments	kg	5%	Free
	5105.29.00	-- Other	kg	5%	Free
		- Fine animal hair, carded or combed :			
	5105.31.00	-- Of Kashmir (cashmere) goats	kg	5%	Free
	5105.39.00	-- Other	kg	5%	Free
	5105.40.00	- Coarse animal hair, carded or combed	kg	5%	Free
51.06		**Yarn of carded wool, not put up for retail sale.**			
	5106.10.00	- Containing 85 per cent or more by weight of wool	kg	5%	Free
	5106.20.00	- Containing less than 85 per cent by weight of wool	kg	5%	Free
51.07		**Yarn of combed wool, not put up for retail sale.**			
	5107.10.00	- Containing 85 per cent or more by weight of wool	kg	5%	Free
	5107.20.00	- Containing less than 85 per cent by weight of wool	kg	5%	Free
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**			
	5108.10.00	- Carded	kg	5%	Free
	5108.20.00	- Combed	kg	5%	Free

51.09		**Yarn of wool or fine animal hair, put up for retail sale.**			
	5109.10.00	- Containing 85% or more by weight of wool of fine animal hair:	kg	5%	Free
	5109.90.00	- Other	kg	5%	Free
51.10	5110.00.00	**Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn) whether or not put up for retail sale.**	kg	5%	Free
51.11		**Woven fabrics of carded wool or of carded fine animal hair.**			
		- Containing 85 per cent or more by weight of wool or of fine animal hair			
	5111.11.00	-- Of a weight not exceeding 300 g/m^2	kg	25%	Free
	5111.19.00	-- Other	kg	25%	Free
	5111.20.00	- Other, mixed mainly or solely with man-made filaments	kg	25%	Free
	5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	25%	Free
	5111.90.00	- Other	kg	25%	Free
51.12		**Woven fabrics of combed wool or of combed fine animal hair.**			
		- Containing 85 per cent or more by weight of wool or of fine animal hair :			
	5112.11.00	-- Of a weight not exceeding 200 g/m^2	kg	25%	Free
	5112.19.00	-- Other	kg	25%	Free
	5112.20.00	- Other, mixed mainly or solely with man-made filaments	kg	25%	Free
	5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	25%	Free
	5112.90.00	- Other	kg	25%	Free
51.13	5113.00.00	**Woven fabrics of coarse animal hair or of horsehair.**	kg	25%	Free

Chapter 52

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
52.01	5201.00.00	**Cotton, not carded or combed**	kg	0%	Free
52.02		**Cotton waste (including yarn waste and garnetted stock).**			
	5202.10.00	- Yarn waste (including thread waste)	kg	5%	Free
		- Other :			
	5202.91.00	-- Garnetted stock	kg	5%	Free
		-- Other :			
	5202.99.10	--- Cotton waste	kg	0%	25%
	5202.99.90	--- Other	kg	5%	Free
52.03	5203.00.00	**Cotton, carded or combed**	kg	5%	Free
52.04		**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	kg	10%	Free
	5204.19.00	-- Other	kg	10%	Free
	5204.20.00	- Put up for retail sale	kg	10%	Free
52.05		**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.**			
		- Single yarn, of uncombed fibres :			
	5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Free
		- Single yarn, of combed fibres :			
	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	10%	Free
		- 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)	kg	10%	Free
	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 exceeding43 metric number per single yarn)	kg	10%	Free

	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)	kg	10%	Free
	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)	kg	10%	Free
	5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Free
		- 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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	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)	kg	10%	Free
	5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10%	Free
52.06		**Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.**			
		- Single yarn, of uncombed fibres :			
	5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
	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)	kg	5%	Free
	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)	kg	5%	Free
	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)	kg	5%	Free
	5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5%	Free
		- Single yarn, of combed fibres :			
	5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5%	Free
	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)	kg	5%	Free
	5206.23.00	-- Measuring less than 232.56 decitex but not less than192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5%	Free
	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)	kg	5%	Free
	5206.25.00	-- Measuring less than 125 decitex(exceeding 80 metric number)	kg	5%	Free
		- 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)	kg	5%	Free
	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)	kg	5%	Free
	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)	kg	5%	Free
	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)	kg	5%	Free
	5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free

		- 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)	kg	5%	Free
	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)	kg	5%	Free
	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)	kg	5%	Free
	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)	kg	5%	Free
	5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5%	Free
52.07		**Cotton yarn (other than sewing thread) put up for retail sale.**			
	5207.10.00	- Containing 85% or more by weight of cotton	kg	5%	Free
	5207.90.00	- Other	kg	5%	Free
52.08		**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².**			
		- Unbleached :			
	5208.11.00	-- Plain weave, weighing not more than 100 g/m²	kg	25%	Free
	5208.12.00	-- Plain weave, weighing more than 100 g/m²	kg	25%	Free
	5208.13.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5208.19.00	-- Other fabrics	kg	25%	Free
		- Bleached :			
	5208.21.00	-- Plain weave, weighing not more than 100 g/m²	kg	25%	Free
	5208.22.00	-- Plain weave, weighing more than 100 g/m²	kg	25%	Free
	5208.23.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5208.29.00	-- Other fabrics	kg	25%	Free
		- Dyed :			
	5208.31.00	-- Plain weave, weighing not more than 100 g/m²	kg	25%	Free
	5208.32.00	-- Plain weave, weighing more than 100 g/m²	kg	25%	Free
	5208.33.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5208.39.00	-- Other fabrics	kg	25%	Free
		- Of yarns of different colours :			
	5208.41.00	-- Plain weave, weighing not more than 100 g/m²	kg	25%	Free
	5208.42.00	-- Plain weave, weighing more than 100 g/m²	kg	25%	Free
	5208.43.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5208.49.00	-- Other fabrics	kg	25%	Free
		- Printed :			
	5208.51.00	-- Plain weave, weighing not more than 100 g/m²	kg	25%	Free
	5208.52.00	-- Plain weave, weighing more than 100 g/m²	kg	25%	Free
	5208.59.00	-- Other fabrics	kg	25%	Free
52.09		**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².**			
		- Unbleached :			
	5209.11.00	-- Plain weave	kg	25%	Free
	5209.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5209.19.00	-- Other fabrics	kg	25%	Free
		- Bleached :			
	5209.21.00	-- Plain weave	kg	25%	Free
	5209.22.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5209.29.00	-- Other fabrics	kg	25%	Free
		- Dyed :			
	5209.31.00	-- Plain weave	kg	25%	Free
	5209.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5209.39.00	-- Other fabrics	kg	25%	Free
		- Of yarns of different colours :			
	5209.41.00	-- Plain weave	kg	25%	Free
	5209.42.00	-- Denim	kg	25%	Free
	5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5209.49.00	-- Other fabrics	kg	25%	Free

		- Printed :			
	5209.51.00	-- Plain weave	kg	25%	Free
	5209.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5209.59.00	-- Other fabrics	kg	25%	Free
52.10		**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.**			
		- Unbleached :			
	5210.11.00	-- Plain weave	kg	25%	Free
	5210.19.00	-- Other fabrics	kg	25%	Free
		- Bleached :			
	5210.21.00	-- Plain weave	kg	25%	Free
	5210.29.00	-- Other fabrics	kg	25%	Free
		- Dyed :			
	5210.31.00	-- Plain weave	kg	25%	Free
	5210.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5210.39.00	-- Other fabrics	kg	25%	Free
		- Of yarns of different colours :			
	5210.41.00	-- Plain weave	kg	25%	Free
	5210.49.00	-- Other fabrics	kg	25%	Free
		- Printed :			
	5210.51.00	-- Plain weave	kg	25%	Free
	5210.59.00	-- Other fabrics	kg	25%	Free
52.11		**Woven fabrics of cotton, containing less than 85%by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.**			
		- Unbleached :			
	5211.11.00	-- Plain weave	kg	25%	Free
	5211.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5211.19.00	-- Other fabrics	kg	25%	Free
	5211.20.00	- Bleached	kg	25%	Free
		- Dyed :			
	5211.31.00	-- Plain weave	kg	25%	Free
	5211.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5211.39.00	-- Other fabrics	kg	25%	Free
		- Of yarns of different colours :			
	5211.41.00	-- Plain weave	kg	25%	Free
	5211.42.00	-- Denim	kg	25%	Free
	5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	25%	Free
	5211.49.00	-- Other fabrics	kg	25%	Free
		- Printed :			
	5211.51.00	-- Plain weave	kg	25%	Free
	5211.52.00	-- 3-thread or 4-tread twill, including cross twill	kg	25%	Free
	5211.59.00	-- Other fabrics	kg	25%	Free
52.12		**Other woven fabrics of cotton.**			
		- Weighing not more than 200 g/m^2 :			
	5212.11.00	-- Unbleached	kg	25%	Free
	5212.12.00	-- Bleached	kg	25%	Free
	5212.13.00	-- Dyed	kg	25%	Free
	5212.14.00	-- Of yarns of different colours	kg	25%	Free
	5212.15.00	-- Printed	kg	25%	Free
		- Weighing more than 200 g/m^2 :			
	5212.21.00	-- Unbleached	kg	25%	Free
	5212.22.00	-- Bleached	kg	25%	Free
	5212.23.00	-- Dyed	kg	25%	Free
	5212.24.00	-- Of yarns of different colours	kg	25%	Free
	5212.25.00	-- Printed	kg	25%	Free

Chapter 53

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
53.01		**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**			
	5301.10.00	- Flax, raw or retted	kg	5%	Free
		- Flax, broken, scutched, hackled or otherwise processed, but not spun			
	5301.21.00	-- Broken or scotched	kg	5%	Free
		-- Other :			
	5301.29.10	--- Flax fibre	kg	0%	Free
	5301.29.90	--- Other	kg	5%	Free
	5301.30.00	- Flax tow and waste	kg	10%	Free
53.02		**True hemp *(Cannabis sativa L.)*, 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	kg	25%	Free
	5302.90.00	- Other	kg	25%	Free
53.03		**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).**			
	5303.10.00	- Jute and other textile bast fibres, raw or retted	kg	25%	Free
	5303.90.00	- Other	kg	25%	Free
[53.04]					
53.05		**Coconut, abaca (Manila hemp or *Musa textiles Nee),* ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**			
	5305.00.10	--- Coco substrate; coco pellet; growing media	kg	0%	Free
	5305.00.90	--- Other	kg	5%	Free
53.06		**Flax yarn.**			
	5306.10.00	- Single	kg	25%	Free
	5306.20.00	- Multiple (folded) or cabled	kg	25%	Free
53.07		**Yarn of jute or of other textile bast fibres of heading 53.03.**			
	5307.10.00	- Single	kg	25%	Free
	5307.20.00	- Multiple (folded) of cabled	kg	25%	Free
53.08		**Yarn of other vegetable textile fibres; paper yarn.**			
	5308.10.00	- Coir yarn	kg	10%	Free
	5308.20.00	- True hemp yarn	kg	10%	Free
	5308.90.00	- Other	kg	10%	Free
53.09		**Woven fabrics of flax.**			
		- Containing 85% or more by weight of flax :			
	5309.11.00	-- Unbleached or bleached	m^2	25%	Free
	5309.19.00	-- Other	m^2	25%	Free
		- Containing less than 85% by weight of flax :			
	5309.21.00	-- Unbleached or bleached	m^2	25%	Free
	5309.29.00	-- Other	m^2	25%	Free
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**			
	5310.10.00	- Unbleached	kg	25%	Free
	5310.90.00	- Other	kg	25%	Free
53.11	5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	kg	25%	Free

Chapter 54

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

Notes.

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

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

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

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
54.01		**Sewing thread of man-made filaments, whether or not put up for retail sale.**			
	5401.10.00	- Of synthetic filaments	kg	10%	Free
	5401.20.00	- Of artificial filaments	kg	10%	Free
54.02		**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**			
		- High tenacity yarn of nylon or other polyamides, whether or not textured :			
	5402.11.00	-- Of aramids	kg	10%	Free
	5402.19.00	-- Other	kg	10%	Free
	5402.20.00	- High tenacity yarn of polyesters, whether or not textured	kg	10%	Free
		- Textured yarn :			
	5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	10%	Free
	5402.32.00	-- Of nylon or other polyamides, per single yarn more than 50 tex	kg	10%	Free
	5402.33.00	-- Of polyesters	kg	25%	Free
	5402.34.00	-- Of polypropylene	kg	10%	Free
	5402.39.00	-- Other	kg	10%	Free
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :			
	5402.44.00	-- Elastometric	kg	5%	Free
	5402.45.00	-- Other, of nylon or other polyamides	kg	10%	Free
	5402.46.00	-- Other, of polyesters, partially oriented	kg	10%	Free
	5402.47.00	-- Other, of polyesters	kg	10%	Free
	5402.48.00	-- Other, of polypropylene	kg	10%	Free
	5402.49.00	-- Other	kg	10%	Free
		- Other yarn, single, with a twist exceeding 50 turns per metre :			
	5402.51.00	-- Of nylon or other polyamides	kg	10%	Free
	5402.52.00	-- Of polyesters	kg	10%	Free
	5402.53.00	-- Of polypropylene	kg	10%	Free
	5402.59.00	-- Other	kg	10%	Free
		- Other yarn, multiple (folded) or cabled :			
	5402.61.00	-- Of nylon or other polyamides	kg	10%	Free
	5402.62.00	-- Of polyesters	kg	10%	Free
	5402.63.00	-- Of polypropylene	kg	10%	Free
	5402.69.00	-- Other	kg	10%	Free
54.03		**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**			

	5403.10.00	- High tenacity yarn of viscose rayon	kg	10%	Free
		- Other yarn, single :			
	5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	5%	Free
	5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	5%	Free
	5403.33.00	-- Of cellulose acetate	kg	10%	Free
	5403.39.00	-- Other	kg	10%	Free
		- Other yarn, multiple (folded) or cabled :			
	5403.41.00	-- Of viscose rayon	kg	10%	Free
	5403.42.00	-- Of cellulose acetate	kg	10%	Free
	5403.49.00	-- Other	kg	10%	Free
54.04		**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) or synthetic textile materials of an apparent width not exceeding 5 mm.**			
		- Monofilament :			
	5404.11.00	-- Elastomeric	kg	10%	Free
	5404.12.00	-- Other, of polypropylene	kg	10%	Free
	5404.19.00	-- Other	kg	10%	Free
	5404.90.00	- Other	kg	10%	Free
54.05	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.**	kg	25%	Free
54.06	5406.00.00	**Man-made filament yarn (other than sewing thread), put up for retail sale.**	kg	10%	Free
54.07		**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**			
		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :			
	5407.10.10	--- Rejected fabrics generated during manufacturing of garments or processing of fabrics	kg	25%	Free
	5407.10.90	--- Other	kg	25%	Free
	5407.20.00	- Woven fabrics obtained from strip or the like	kg	25%	Free
	5407.30.00	- Fabrics specified in Note 9 to Section XI	kg	25%	Free
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :			
	5407.41.00	-- Unbleached or bleached	kg	25%	Free
	5407.42.00	-- Dyed	kg	25%	Free
	5407.43.00	-- Of yarns of different colours	kg	25%	Free
	5407.44.00	-- Printed	kg	25%	Free
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments :			
	5407.51.00	-- Unbleached or bleached	kg	25%	Free
	5407.52.00	-- Dyed	kg	25%	Free
	5407.53.00	-- Of yarns of different colours	kg	25%	Free
	5407.54.00	-- Printed	kg	25%	Free
		- 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	kg	25%	Free
	5407.69.00	-- Other	kg	25%	Free
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments :			
	5407.71.00	-- Unbleached or bleached	kg	25%	Free
	5407.72.00	-- Dyed	kg	25%	Free
	5407.73.00	-- Of yarns of different colours	kg	25%	Free
	5407.74.00	-- Printed	kg	25%	Free
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :			
	5407.81.00	-- Unbleached or bleached	kg	25%	Free
	5407.82.00	-- Dyed	kg	25%	Free
	5407.83.00	-- Of yarns of different colours	kg	25%	Free
	5407.84.00	-- Printed	kg	25%	Free

		- Other woven fabrics :			
	5407.91.00	-- Unbleached or bleached	kg	25%	Free
	5407.92.00	-- Dyed	kg	25%	Free
	5407.93.00	-- Of yarns of different colours	kg	25%	Free
	5407.94.00	-- Printed	kg	25%	Free
54.08		**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**			
	5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	kg	25%	Free
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :			
	5408.21.00	-- Unbleached or bleached	kg	25%	Free
	5408.22.00	-- Dyed	kg	25%	Free
	5408.23.00	-- Of yarns of different colours	kg	25%	Free
	5408.24.00	-- Printed	kg	25%	Free
		- Other woven fabrics :			
	5408.31.00	-- Unbleached or bleached	kg	25%	Free
	5408.32.00	-- Dyed	kg	25%	Free
	5408.33.00	-- Of yarns of different colours	kg	25%	Free
	5408.34.00	-- Printed	kg	25%	Free

Chapter 55

Man-made staple fibres

Note.

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

(a) Length of tow exceeding 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 55.03 or 55.04.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
55.01		**Synthetic filament tow.**			
		- Of nylon or other polyamides :			
	5501.11.00	-- Of aramids	kg	5%	Free
	5501.19.00	-- Other	kg	5%	Free
	5501.20.00	- Of polyesters	kg	5%	Free
		- Acrylic or modacrylic :			
	5501.30.10	--- Imported by Industrial IRC holder VAT compliant synthetic staple fibre manufacturer	kg	5%	Free
	5501.30.90	--- Other	kg	5%	Free
	5501.40.00	- Of polypropylene	kg	5%	Free
	5501.90.00	- Other	kg	5%	Free
55.02		**Artificial filament tow.**			
	5502.10.00	- Of cellulose acetate	kg	25%	Free
	5502.90.00	- Other	kg	25%	Free
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**			
		- Of nylon or other polyamides :			
	5503.11.00	-- Of aramids	kg	5%	Free
	5503.19.00	-- Other	kg	5%	Free
	5503.20.00	- Of polyesters	kg	5%	Free
	5503.30.00	- Acrylic or modacrylic	kg	5%	Free
	5503.40.00	- Of polypropylene	kg	5%	Free
	5503.90.00	- Other	kg	5%	Free
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**			
	5504.10.00	- Of viscose rayon	kg	5%	Free
	5504.90.00	- Other	kg	5%	Free
55.05		**Waste (including noils, yarn waste and garneted stock)of man-made fibres.**			
	5505.10.00	- Of synthetic fibres	kg	5%	Free
	5505.20.00	- Of artificial fibres	kg	5%	Free
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**			
	5506.10.00	- Of nylon or other polyamides	kg	5%	Free
	5506.20.00	- Of polyesters	kg	5%	Free
	5506.30.00	- Acrylic or modacrylic	kg	5%	Free
	5506.40.00	- Of polypropylene	kg	5%	Free
	5506.90.00	- Other	kg	5%	Free
55.07	5507.00.00	**Artificial staple fibres, carded, combed or other wise processed for spinning.**	kg	5%	Free

55.08		**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**			
	5508.10.00	- Of synthetic staple fibres	kg	10%	Free
	5508.20.00	- Of artificial staple fibres	kg	10%	Free
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**			
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides :			
	5509.11.00	-- Single yarn	kg	10%	Free
	5509.12.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Containing 85% or more by weight of polyester staple fibres :			
	5509.21.00	-- Single yarn	kg	10%	Free
	5509.22.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres :			
	5509.31.00	-- Single yarn	kg	10%	Free
	5509.32.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Other yarn, containing 85% or more by weight of synthetic staple fibres			
	5509.41.00	-- Single yarn	kg	10%	Free
	5509.42.00	-- Multiple (folded) or cabled yarn	kg	10%	Free
		- Other yarn, of polyester staple fibres :			
	5509.51.00	-- Mixed mainly or solely with a artificial staple fibres	kg	10%	Free
	5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.53.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.59.00	-- Other	kg	10%	Free
		- Other yarn, of acrylic or modacrylic staple fibres :			
	5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.62.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.69.00	-- Other	kg	10%	Free
		- Other yarn :			
	5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	kg	10%	Free
	5509.92.00	-- Mixed mainly or solely with cotton	kg	10%	Free
	5509.99.00	-- Other	kg	10%	Free
55.10		**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**			
		- Containing 85% or more by weight of artificial staple fibres :			
	5510.11.00	-- Single yarn	kg	10%	Free
		-- Multiple (folded) or cabled yarn :			
	5510.12.10	--- Water blocking yarn imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	5510.12.90	--- Other	kg	10%	Free
	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	10%	Free
		- Other yarn, mixed mainly or solely with cotton :			
	5510.30.10	--- Water blocking tape imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	5510.30.90	--- Other	kg	10%	Free
	5510.90.00	- Other yarn	kg	10%	Free
55.11		**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	kg	10%	Free
	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	10%	Free
	5511.30.00	- Of artificial staple fibres	kg	10%	Free
55.12		**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	kg	25%	Free
		-- Other :			
	5512.19.10	--- Silk screen imported by Industrial IRC holder VAT compliant ceramic ware or tiles manufacturers	kg	25%	Free
	5512.19.90	--- Other	kg	25%	Free
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres :			
	5512.21.00	-- Unbleached or bleached	kg	25%	Free
	5512.29.00	-- Other	kg	25%	Free

		- Other :			
	5512.91.00	-- Unbleached or bleached	kg	25%	Free
	5512.99.00	-- Other	kg	25%	Free
55.13		**Woven fabrics of synthetic staple fibres, containing less than85% 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	kg	25%	Free
	5513.12.00	-- 3-Thread or 4-thread twill, including cross twill ,of polyester staple fibres	kg	25%	Free
	5513.13.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
	5513.19.00	-- Other woven fabrics	kg	25%	Free
		- Dyed :			
	5513.21.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
	5513.23.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
	5513.29.00	-- Other woven fabrics	kg	25%	Free
		- Of yarns of different colours			
	5513.31.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
	5513.39.00	-- Other woven fabrics	kg	25%	Free
		- Printed :			
	5513.41.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
	5513.49.00	-- Other woven fabrics	kg	25%	Free
55.14		**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².**			
		- Unbleached or bleached :			
	5514.11.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
	5514.12.00	-- 3-Thread for 4-thread twill, including cross twill, of polyester staple fibres	kg	25%	Free
	5514.19.00	-- Other woven fabrics	kg	25%	Free
		- Dyed :			
	5514.21.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
	5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	25%	Free
	5514.23.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
	5514.29.00	-- Other woven fabrics	kg	25%	Free
	5514.30.00	- Of yarns of different colours	kg	25%	Free
		- Printed :			
	5514.41.00	-- Of polyester staple fibres, plain weave	kg	25%	Free
	5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	25%	Free
	5514.43.00	-- Other woven fabrics of polyester staple fibres	kg	25%	Free
	5514.49.00	-- Other woven fabrics	kg	25%	Free
55.15		**Other woven fabrics of synthetic staple fibres.**			
		- Of polyester staple fibres:			
	5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	kg	25%	Free
	5515.12.00	-- Mixed mainly or solely with man-made filaments:	kg	25%	Free
	5515.13.00	-- Mixed mainly or solely with wool or fine animal hair:	kg	25%	Free
	5515.19.00	-- Other	kg	25%	Free
		- Of acrylic or modacrylic staple fibres :			
	5515.21.00	-- Mixed mainly or solely with man-made filaments	kg	25%	Free
	5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	kg	25%	Free
	5515.29.00	-- Other	kg	25%	Free
		- Other woven fabrics :			
	5515.91.00	-- Mixed mainly or solely with man-made filaments:	kg	25%	Free
	5515.99.00	-- Other	kg	25%	Free
55.16		**Woven fabrics of artificial staple fibres.**			
		- Containing 85% or more by weight of artificial staple fibres :			
	5516.11.00	-- Unbleached or bleached	kg	25%	Free
	5516.12.00	-- Dyed	kg	25%	Free
	5516.13.00	-- Of yarns of different colours	kg	25%	Free
	5516.14.00	-- Printed	kg	25%	Free
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :			
	5516.21.00	-- Unbleached or bleached	kg	25%	Free
	5516.22.00	-- Dyed	kg	25%	Free
	5516.23.00	-- Of yarns of different colours	kg	25%	Free

5516.24.00	-- Printed	kg	25%	Free
	- 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	kg	25%	Free
5516.32.00	-- Dyed	kg	25%	Free
5516.33.00	-- Of yarns of different colours	kg	25%	Free
5516.34.00	-- Printed	kg	25%	Free
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :			
5516.41.00	-- Unbleached or bleached	kg	25%	Free
5516.42.00	-- Dyed	kg	25%	Free
5516.43.00	-- Of yarns of different colours	kg	25%	Free
5516.44.00	-- Printed	kg	25%	Free
	- Other :			
5516.91.00	-- Unbleached or bleached	kg	25%	Free
5516.92.00	-- Dyed	kg	25%	Free
5516.93.00	-- Of yarns of different colours	kg	25%	Free
5516.94.00	-- Printed	kg	25%	Free

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 (e.g., perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

(e) Metal foil on a backing of felt or nonwovens (generally section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles of heading 96.19.

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

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

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

Headings. 56.02 and 56.03 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
56.01		**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps**.			
		- Wadding of textile materials and articles thereof :			
	5601.21.00	-- Of cotton	kg	25%	Free
	5601.22.00	-- Of man-made fibres	kg	25%	Free
	5601.29.00	-- Other	kg	25%	Free
	5601.30.00	- Textile flock and dust and mill neps	kg	25%	Free

56.02		**Felt, whether or not impregnated, coated, covered or laminated.**			
		- Needleloom felt and stitch-bonded fibre fabrics :			
	5602.10.10	--- Imported by Industrial IRC holder VAT compliant personal hygiene products manufacturing industries	kg	25%	Free
	5602.10.90	--- Other	kg	25%	Free
		- Other felt, not impregnated, coated, covered or laminated :			
	5602.21.00	-- Of wool or fine animal hair	kg	25%	Free
	5602.29.00	-- Of other textile materials	kg	25%	Free
	5602.90.00	- Other	kg	25%	Free
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated.**			
		- Of man-made filaments :			
		-- Weighing not more than 25 g/m^2 :			
	5603.11.10	--- Hydrophilic/hydrophobic white/light/green imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
	5603.11.90	--- Other	kg	25%	Free
		-- Weighing more than 25 g/m^2 but not more than 70 g/m^2 :			
	5603.12.10	--- Textile back sheet/Non woven air through bonded (ADL) imported by industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
	5603.12.90	--- Other	kg	25%	Free
		-- Weighing more than 70 g/m^2 but not more than 150 g/m^2 :			
	5603.13.10	--- Elastic back ear imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
	5603.13.90	--- Other	kg	25%	Free
	5603.14.00	-- Weighing more than 150 g/m^2	kg	25%	Free
		- Other :			
	5603.91.00	-- Weighing not more than 25 g/m^2	kg	25%	Free
		-- Weighing more than 25 g/m^2 but not more than 70 g/m^2 :			
	5603.92.10	--- Dry web imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
	5603.92.90	--- Other	kg	25%	Free
	5603.93.00	-- Weighing more than 70 g/m^2 but not more than 150 g/m^2	kg	25%	Free
	5603.94.00	-- Weighing more than 150 g/m^2	kg	25%	Free
56.04		**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**			
	5604.10.00	- Rubber thread and cord, textile covered	kg	25%	Free
	5604.90.00	- Other	kg	25%	Free
56.05		**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**			
	5605.00.10	--- Metalized round yarn	kg	25%	Free
	5605.00.90	--- Other	kg	25%	Free
56.06	**5606.00.00**	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**	kg	25%	Free
56.07		**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**			
		- Of sisal or other textile fibres of the genus Agave :			
	5607.21.00	-- Binder or baler twine	kg	10%	Free
	5607.29.00	-- Other	kg	10%	Free
		- Of polyethylene or polypropylene :			
	5607.41.00	-- Binder or baler twine	kg	10%	Free
		-- Other :			
	5607.49.10	--- Twine, Cordage, Rope and cables for fishing trawler and factory ship	kg	5%	Free
	5607.49.90	--- Other	kg	10%	Free
	5607.50.00	- Of other synthetic fibres	kg	10%	Free
	5607.90.00	- Other	kg	10%	Free

56.08		**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**			
		- Of man-made textile materials :			
		-- Made up fishing nets :			
	5608.11.10	--- For fishing trawler	kg	1%	Free
	5608.11.90	--- Other	kg	10%	Free
		-- Other :			
	5608.19.10	--- Filter cloth imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	kg	10%	Free
	5608.19.90	--- Other	kg	10%	Free
	5608.90.00	- Other	kg	10%	Free
56.09		**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**			
	5609.00.10	--- Twine, Cordage, Ropes or Cables for fishing trawler and factory ships	kg	5%	Free
	5609.00.90	--- Other	kg	25%	Free

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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**			
	5701.10.00	- Of wool or fine animal hair	m^2	25%	Free
	5701.90.00	- Of other textile materials	m^2	25%	Free
57.02		**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**			
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m^2	25%	Free
	5702.20.00	- Floor coverings of coconut fibres (coir)	m^2	25%	Free
		- Other, of pile construction, not made up :			
	5702.31.00	-- Of wool or fine animal hair	m^2	25%	Free
	5702.32.00	-- Of man-made textile material	m^2	25%	Free
	5702.39.00	-- Of other textile materials	m^2	25%	Free
		- Other, of pile construction, made up :			
	5702.41.00	-- Of wool or fine animal hair	m^2	25%	Free
	5702.42.00	-- Of man-made textile materials	m^2	25%	Free
	5702.49.00	-- Of other textile materials	m^2	25%	Free
	5702.50.00	- Other, not of pile construction, not made up	m^2	25%	Free
		- Other, not of pile construction, made up :			
	5702.91.00	-- Of wool or fine animal hair	m^2	25%	Free
	5702.92.00	-- Of man-made textile materials	m^2	25%	Free
	5702.99.00	-- Of other textile materials	m^2	25%	Free
57.03		**Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**			
	5703.10.00	- Of wool or fine animal hair	m^2	25%	Free
		- Of nylon or other polyamides :			
	5703.21.00	-- Turf	m^2	25%	Free
	5703.29.00	-- Other	m^2	25%	Free
		- Of other man-made textile materials :			
	5703.31.00	-- Turf	m^2	25%	Free
	5703.39.00	-- Other	m^2	25%	Free
	5703.90.00	- Of other textile materials	m^2	25%	Free
57.04		**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	m^2	25%	Free
	5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1m^2	m^2	25%	Free
	5704.90.00	- Other	m^2	25%	Free
57.05	**5705.00.00**	**Other carpets and other textile floor coverings, whether or not made up.**	m^2	25%	Free

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 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage of rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means:

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (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 58.08.

6.- In heading 58.10, the expression "embroidery" means, *inter alia,* embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
58.01		**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**			
	5801.10.00	- Of wool or fine animal hair	kg	25%	Free
		- Of cotton :			
	5801.21.00	-- Uncut weft pile fabrics	kg	25%	Free
	5801.22.00	-- Cut corduroy	kg	25%	Free
	5801.23.00	-- Other weft pile fabrics	kg	25%	Free
	5801.26.00	-- Chenille fabrics	kg	25%	Free
	5801.27.00	-- Warp pile fabrics.	kg	25%	Free
		- Of man-made fibres :			
	5801.31.00	-- Uncut weft pile fabrics	kg	25%	Free
	5801.32.00	-- Cut corduroy	kg	25%	Free
	5801.33.00	-- Other weft pile fabrics	kg	25%	Free
	5801.36.00	-- Chenille fabrics	kg	25%	Free
	5801.37.00	-- Warp pile fabrics	kg	25%	Free
	5801.90.00	- Of other textile materials	kg	25%	Free

58.02		**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**			
	5802.10.00	- Terry towelling and similar woven terry fabrics, of cotton	kg	25%	Free
	5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	kg	25%	Free
	5802.30.00	- Tufted textile fabrics	kg	25%	Free
58.03	**5803.00.00**	**Gauze, other than narrow fabrics of heading 58.06.**	kg	25%	Free
58.04		**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**			
	5804.10.00	- Tulles and other net fabrics	kg	25%	Free
		- Mechanically made lace :			
	5804.21.00	-- Of man-made fibres	kg	25%	Free
	5804.29.00	-- Of other textile materials	kg	25%	Free
	5804.30.00	- Hand-made lace	kg	25%	Free
58.05	**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.**	kg	25%	Free
58.06		**Narrow woven fabrics, other than goods of heading 58.07; 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	kg	25%	Free
	5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg	25%	Free
		- Other woven fabrics :			
	5806.31.00	-- Of cotton	kg	25%	Free
		-- Of man-made fibres :			
	5806.32.10	--- Imported by industrial IRC holder VAT compliant satin ribbon manufacturing industry	kg	25%	Free
	5806.32.90	--- Other	kg	25%	Free
	5806.39.00	-- Of other textile materials	kg	25%	Free
	5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	25%	Free
58.07		**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**			
	5807.10.00	- Woven	kg	25%	Free
	5807.90.00	- Other	kg	25%	Free
58.08		**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**			
	5808.10.00	- Braids, in the piece	kg	25%	Free
	5808.90.00	- Other	kg	25%	Free
58.09	5809.00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	kg	25%	Free
58.10		**Embroidery in the piece, in strips or in motifs**			
	5810.10.00	- Embroidery without visible ground	kg	25%	Free
		- Other embroidery :			
	5810.91.00	-- Of cotton	kg	25%	Free
	5810.92.00	-- Of man-made fibres	kg	25%	Free
	5810.99.00	-- Of other textile materials	kg	25%	Free
58.11	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 58.10.**	kg	25%	Free

Chapter 59

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

Notes.

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

2.- Heading 59.03 applies to:

(a) Textile fabric, 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 15^0 C and 30^0 C (usually Chapter 39);

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

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

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

(6) Textile products of heading 58.11;

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

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

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

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

5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

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

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;

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

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

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

6.- Heading 59.07 does not apply to:

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

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

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments;

However, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7.- Heading 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated, with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings. 59.08 to 59.10), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**			
		- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like :			
	5901.10.10	--- Imported by Industrial IRC holder VAT compliant abrasive paper (sand paper) manufacturing industry	kg	25%	Free
	5901.10.90	--- Other	kg	25%	Free
	5901.90.00	- Other	kg	25%	Free
59.02		**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**			
	5902.10.00	- Of nylon or other polyamides:	kg	5%	Free
	5902.20.00	- Of polyesters	kg	5%	Free
	5902.90.0	- Other	kg	5%	Free

59.03		**Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**			
		- With polyvinyl chloride :			
	5903.10.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)	kg	25%	Free
	5903.10.20	--- imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
	5903.10.90	--- Other	kg	25%	Free
		- With polyurethane :			
	5903.20.10	--- Fusing interlining materials (textile material for stiffening cuffs and collars)	kg	25%	Free
	5903.20.20	--- imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
	5903.20.90	--- Other	kg	25%	Free
		- Other :			
	5903.90.10	--- Side tape (lock loop) imported by Industrial IRC holder VAT compliant hygienic products manufacturing industry	kg	25%	Free
	5903.90.90	--- Other	kg	25%	Free
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**			
	5904.10.00	- Linoleum	m^2	25%	Free
	5904.90.00	- Other	m^2	25%	Free
59.05	5905.00.00	**Textile wall coverings.**	m^2	25%	Free
59.06		**Rubberised textile fabrics, other than those of heading 59.02.**			
	5906.10.00	- Adhesive tape of a width not exceeding 20 cm	kg	10%	Free
		- Other :			
	5906.91.00	-- Knitted or crocheted	kg	25%	Free
		-- Other :			
	5906.99.10	--- Reflective tape	kg	10%	Free
	5906.99.90	--- Other	kg	25%	Free
59.07	5907.00.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	kg	25%	Free
59.08	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.**	kg	25%	Free
59.09	5909.00.00	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.**	kg	25%	Free
59.10	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 meterial.**	kg	5%	Free
59.11		**Textile products and articles, for technical uses, specified in Note 8 to this Chapter.**			
		- 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) :			
	5911.10.10	--- Narrow fabrics made of velvet impregnated with rubber for covering weaving spindle	kg	5%	Free
	5911.10.90	--- Other	kg	1%	Free
	5911.20.00	- Bolting cloth, whether or not made up	kg	1%	Free
		- 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	kg	1%	Free
	5911.32.00	-- Weighing 650 g/m^2 or more	kg	1%	Free
	5911.40.00	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	kg	1%	Free
	5911.90.00	- Other	kg	1%	Free

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover:

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

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

3.- Throughout this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
60.01		**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**			
	6001.10.00	- "Long pile" fabrics	kg	25%	Free
		- Looped pile fabrics :			
	6001.21.00	-- Of cotton	kg	25%	Free
	6001.22.00	-- Of man-made fibres	kg	25%	Free
	6001.29.00	-- Of other textile materials	kg	25%	Free
		- Other :			
	6001.91.00	-- Of cotton	kg	25%	Free
	6001.92.00	-- Of man-made fibres	kg	25%	Free
	6001.99.00	-- Of other textile materials	kg	25%	Free
60.02		**Knitted or crocheted fabrics of a width not exceeding 30 cm, containingby weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**			
	6002.40.00	- Containing by weight 5% or more of elastomeric yarn containing rubber thread	kg	25%	Free
	6002.90.00	- Other	kg	25%	Free
60.03		**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02**			
	6003.10.00	- Of wool or fine animal hair	kg	25%	Free
	6003.20.00	- Of cotton	kg	25%	Free
	6003.30.00	- Of synthetic fibres	kg	25%	Free
	6003.40.00	- Of artificial fibres	kg	25%	Free
	6003.90.00	- Other	kg	25%	Free
60.04		**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other those of heading 60.01**			
	6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	25%	Free
	6004.90.00	- Other	kg	25%	Free
60.05		**Warp knit fabrics (including those made on galloon knitting machines), other than of headings 60.01 to 60.04**			

		- Of cotton :			
	6005.21.00	-- Unbleached or bleached	kg	25%	Free
	6005.22.00	-- Dyed	kg	25%	Free
	6005.23.00	-- Of yarns of different colours	kg	25%	Free
	6005.24.00	-- Printed	kg	25%	Free
		- Of synthetic fibres :			
	6005.35.00	-- Fabrics specified in Subheading Note 1 to this Chapter	kg	25%	Free
	6005.36.00	-- Other, unbleached or bleached	kg	25%	Free
	6005.37.00	-- Other, dyed	kg	25%	Free
	6005.38.00	-- Other, of yarns of different colours	kg	25%	Free
	6005.39.00	-- Other, printed	kg	25%	Free
		- Of artificial fibres :			
	6005.41.00	-- Unbleached or bleached	kg	25%	Free
	6005.42.00	-- Dyed	kg	25%	Free
	6005.43.00	-- Of yarns of different colours	kg	25%	Free
	6005.44.00	-- Printed	kg	25%	Free
		- Other :			
	6005.90.10	--- Shading net imported by agricultural or horticultural products manufacturers	kg	10%	Free
	6005.90.90	--- Other	kg	25%	Free
60.06		**Other knitted or crocheted fabrics**			
	6006.10.00	- Of wool or fine animal hair	kg	25%	Free
		- Of cotton :			
	6006.21.00	-- Unbleached or bleached	kg	25%	Free
	6006.22.00	-- Dyed	kg	25%	Free
	6006.23.00	-- Of yarns of different colours	kg	25%	Free
	6006.24.00	-- Printed	kg	25%	Free
		- Of synthetic fibres :			
	6006.31.00	-- Unbleached or bleached	kg	25%	Free
	6006.32.00	-- Dyed	kg	25%	Free
	6006.33.00	-- Of yarns of different colours	kg	25%	Free
	6006.34.00	-- Printed	kg	25%	Free
		- Of artificial fibres :			
	6006.41.00	-- Unbleached or bleached	kg	25%	Free
		-- Dyed			
	6006.42.10	--- Imported by Industrial IRC holder VAT complaint footwear manufacturing industry	kg	25%	Free
	6006.42.90	--- Other	kg	25%	Free
		-- Of yarns of different colours :			
	6006.43.10	--- Imported by industrial IRC holder VAT complaint footwear manufacturing industry	kg	25%	Free
	6006.43.90	--- Other	kg	25%	Free
		-- Printed :			
	6006.44.10	--- imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
	6006.44.90	--- Other	kg	25%	Free
	6006.90.00	- Other	kg	25%	Free

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover:

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings. 61.03 and 61.04;

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

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4.- Headings. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm X 10 cm. Heading 61.05 does not cover sleeveless garments.

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

5. - Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11:

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

(b) Articles which are, *prima facie,* classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

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

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

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

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

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

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
61.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**			
	6101.20.00	- Of cotton	u	25%	Free
	6101.30.00	- Of man-made fibres	u	25%	Free
	6101.90.00	- Of other textile materials	u	25%	Free

61.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**			
	6102.10.00	- Of wool or fine animal hair	u	25%	Free
	6102.20.00	- Of cotton	u	25%	Free
	6102.30.00	- Of man-made fibres	u	25%	Free
	6102.90.00	- Of other textile materials	u	25%	Free
61.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**			
	6103.10.00	- Suits	u	25%	Free
		- Ensembles :			
	6103.22.00	-- Of cotton	u	25%	Free
	6103.23.00	-- Of synthetic fibres	u	25%	Free
	6103.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers :			
	6103.31.00	-- Of wool or fine animal hair	u	25%	Free
	6103.32.00	-- Of cotton	u	25%	Free
	6103.33.00	-- Of synthetic fibres	u	25%	Free
	6103.39.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts :			
	6103.41.00	-- Of wool or fine animal hair	u	25%	Free
	6103.42.00	-- Of cotton	u	25%	Free
	6103.43.00	-- Of synthetic fibres	u	25%	Free
	6103.49.00	-- Of other textile materials	u	25%	Free
61.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**			
		- Suits :			
	6104.13.00	-- Of synthetic fibres	u	25%	Free
	6104.19.00	-- Of other textile materials	u	25%	Free
		- Ensembles :			
	6104.22.00	-- Of cotton	u	25%	Free
	6104.23.00	-- Of synthetic fibres	u	25%	Free
	6104.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers :			
	6104.31.00	-- Of wool or fine animal hair	u	25%	Free
	6104.32.00	-- Of cotton	u	25%	Free
	6104.33.00	-- Of synthetic fibres	u	25%	Free
	6104.39.00	-- Of other textile materials	u	25%	Free
		- Dresses :			
	6104.41.00	-- Of wool or fine animal hair	u	25%	Free
	6104.42.00	-- Of cotton	u	25%	Free
	6104.43.00	-- Of synthetic fibres	u	25%	Free
	6104.44.00	-- Of artificial fibres	u	25%	Free
	6104.49.00	-- Of other textile materials	u	25%	Free
		- Skirts and divided skirts :			
	6104.51.00	-- Of wool or fine animal hair	u	25%	Free
	6104.52.00	-- Of cotton	u	25%	Free
	6104.53.00	-- Of synthetic fibres	u	25%	Free
	6104.59.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts :			
	6104.61.00	-- Of wool or fine animal hair	u	25%	Free
	6104.62.00	-- Of cotton	u	25%	Free
	6104.63.00	-- Of synthetic fibres	u	25%	Free
	6104.69.00	-- Of other textile materials	u	25%	Free
61.05		**Men's or boys' shirts, knitted or crocheted.**			
	6105.10.00	- Of cotton	u	25%	Free
	6105.20.00	- Of man-made fibres	u	25%	Free
	6105.90.00	- Of other textile materials	u	25%	Free
61.06		**Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.**			
	6106.10.00	- Of cotton	u	25%	Free

	6106.20.00	- Of man-made fibres	u	25%	Free
	6106.90.00	- Of other textile materials	u	25%	Free
61.07		**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**			
		- Underpants and briefs :			
	6107.11.00	-- Of cotton	u	25%	Free
	6107.12.00	-- Of man-made fibres	u	25%	Free
	6107.19.00	-- Of other textile materials	u	25%	Free
		- Nightshirts and pyjamas :			
	6107.21.00	-- Of cotton	u	25%	Free
	6107.22.00	-- Of man-made fibres	u	25%	Free
	6107.29.00	-- Of other textile materials	u	25%	Free
		- Other :			
	6107.91.00	-- Of cotton	u	25%	Free
	6107.99.00	-- Of other textile materials	u	25%	Free
61.08		**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.**			
		- Slips and petticoats :			
	6108.11.00	-- Of man-made fibres	u	25%	Free
	6108.19.00	-- Of other textile materials	u	25%	Free
		- Briefs and panties :			
	6108.21.00	-- Of cotton	u	25%	Free
	6108.22.00	-- Of man-made fibres	u	25%	Free
	6108.29.00	-- Of other textile materials	u	25%	Free
		- Nightdresses and pyjamas :			
	6108.31.00	-- Of cotton	u	25%	Free
	6108.32.00	-- Of man-made fibres	u	25%	Free
	6108.39.00	-- Of other textile materials	u	25%	Free
		- Other :			
	6108.91.00	-- Of cotton	u	25%	Free
	6108.92.00	-- Of man-made fibres	u	25%	Free
	6108.99.00	-- Of other textile materials	u	25%	Free
61.09		**T-shirts, singlets and other vests, knitted or crocheted.**			
	6109.10.00	- Of cotton	u	25%	Free
	6109.90.00	- Of other textile materials	u	25%	Free
61.10		**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**			
		- Of wool or fine animal hair :			
	6110.11.00	-- Of wool	u	25%	Free
	6110.12.00	-- Of kashmir (cashmere) goats	u	25%	Free
	6110.19.00	-- Other	u	25%	Free
	6110.20.00	- Of cotton	u	25%	Free
	6110.30.00	- Of man-made fibres	u	25%	Free
	6110.90.00	- Of other textile materials	u	25%	Free
61.11		**Babies' garments and clothing accessories knitted or crocheted.**			
	6111.20.00	- Of cotton	kg	25%	Free
	6111.30.00	- Of synthetic fibres	kg	25%	Free
	6111.90.00	- Of other textile materials	kg	25%	Free
61.12		**Track suits, ski suits and swimwear, knitted or crocheted.**			
		- Track suits :			
	6112.11.00	-- Of cotton	u	25%	Free
	6112.12.00	-- Of synthetic fibres	u	10%	Free
	6112.19.00	-- Of other textile materials	u	10%	Free
	6112.20.00	- Ski suits	u	25%	Free
		- Men's or boys' swimwear :			
	6112.31.00	-- Of synthetic fibres	u	10%	Free
	6112.39.00	-- Of other textile materials	u	10%	Free
		- Women's or girls' swimwear :			
	6112.41.00	-- Of synthetic fibres	u	10%	Free
	6112.49.00	-- Of other textile materials	u	10%	Free
61.13	6113.00.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**	kg	25%	Free

61.14		**Other garments, knitted or crocheted.**			
	6114.20.00	- Of cotton	kg	25%	Free
	6114.30.00	- Of man-made fibres	kg	25%	Free
	6114.90.00	- Of other textile materials	kg	25%	Free
61.15		**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**			
	6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	kg	25%	Free
		- Other panty hose and tights :			
	6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	25%	Free
	6115.22.00	-- Of synthetic fibres measuring per single yarn 67 decitex or more	kg	25%	Free
	6115.29.00	-- Of other textile materials	kg	25%	Free
	6115.30.00	- Other women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex	kg	25%	Free
		- Other :			
	6115.94.00	-- Of wool or fine animal hair	kg	25%	Free
	6115.95.00	-- Of cotton	kg	25%	Free
	6115.96.00	-- Of synthetic fibres	kg	25%	Free
	6115.99.00	-- Of other textile materials	kg	25%	Free
61.16		**Gloves, mittens and mitts, knitted or crocheted**.			
	6116.10.00	- Impregnated, coated or covered or laminated with plastics or rubber	kg	25%	Free
		- Other :			
	6116.91.00	-- Of wool or fine animal hair	kg	25%	Free
	6116.92.00	-- Of cotton	kg	25%	Free
	6116.93.00	-- Of synthetic fibres	kg	25%	Free
	6116.99.00	-- Of other textile materials	kg	25%	Free
61.17		**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:	kg	25%	Free
		- Other accessories :			
	6117.80.10	--- Of cotton	kg	25%	Free
	6117.80.90	--- Other	kg	25%	Free
	6117.90.00	- Parts	kg	25%	Free

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

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

2.- This Chapter does not cover:

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses of the like (heading 90.21).

3.- For the purposes of headings. 62.03 and 62.04:

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

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit 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 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

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

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

5.- For the purposes of heading 62.09;

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

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

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

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

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

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

-one garments such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper),possibly with a waist coat in addition, and
one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

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

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

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

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
62.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**			
	6201.20.00	- Of wool or fine animal hair	u	25%	Free
	6201.30.00	- Of Cotton	u	25%	Free
	6201.40.00	- Of man-made fibres	u	25%	Free
	6201.90.00	- Of other textile materials	u	25%	Free
62.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04.**			
	6202.20.00	- Of wool or fine animal hair	u	25%	Free
	6202.30.00	- Of Cotton	u	25%	Free
	6202.40.00	- Of man-made fibres	u	25%	Free
	6202.90.00	- Of other textile materials	u	25%	Free
62.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**			
		- Suits :			
	6203.11.00	-- Of wool or fine animal hair	u	25%	Free
	6203.12.00	-- Of synthetic fibres	u	25%	Free
	6203.19.00	-- Of other textile materials:	u	25%	Free
		- Ensembles :			
	6203.22.00	-- Of cotton	u	25%	Free
	6203.23.00	-- Of synthetic fibres	u	25%	Free
	6203.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers :			
	6203.31.00	-- Of wool or fine animal hair	u	25%	Free
	6203.32.00	-- Of cotton	u	25%	Free
	6203.33.00	-- Of synthetic fibres	u	25%	Free
	6203.39.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts :			
	6203.41.00	-- Of wool or fine animal hair	u	25%	Free
	6203.42.00	-- Of cotton	u	25%	Free
	6203.43.00	-- Of synthetic fibres	u	25%	Free
	6203.49.00	-- Of other textile materials	u	25%	Free
62.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**			
		- Suits :			
	6204.11.00	-- Of wool or fine animal hair	u	25%	Free
	6204.12.00	-- Of cotton	u	25%	Free
	6204.13.00	-- Of synthetic fibres	u	25%	Free
	6204.19.00	-- Of other textile materials	u	25%	Free
		- Ensembles :			
	6204.21.00	-- Of wool or fine animal hair	u	25%	Free
	6204.22.00	-- Of cotton	u	25%	Free
	6204.23.00	-- Of synthetic fibres	u	25%	Free
	6204.29.00	-- Of other textile materials	u	25%	Free
		- Jackets and blazers :			
	6204.31.00	-- Of wool or fine animal hair	u	25%	Free
	6204.32.00	-- Of cotton	u	25%	Free
	6204.33.00	-- Of synthetic fibres	u	25%	Free

	6204.39.00	-- Of other textile materials	u	25%	Free
		- Dresses :			
	6204.41.00	-- Of wool or fine animal hair	u	25%	Free
	6204.42.00	-- Of cotton	u	25%	Free
	6204.43.00	-- Of synthetic fibres	u	25%	Free
	6204.44.00	-- Of artificial fibres	u	25%	Free
	6204.49.00	-- Of other textile materials	u	25%	Free
		- Skirts and divided skirts :			
	6204.51.00	-- Of wool or fine animal hair	u	25%	Free
	6204.52.00	-- Of cotton	u	25%	Free
	6204.53.00	-- Of synthetic fibres	u	25%	Free
	6204.59.00	-- Of other textile materials	u	25%	Free
		- Trousers, bib and brace overalls, breeches and shorts :			
	6204.61.00	-- Of wool or fine animal hair	u	25%	Free
	6204.62.00	-- Of cotton	u	25%	Free
	6204.63.00	-- Of synthetic fibres	u	25%	Free
	6204.69.00	-- Of other textile materials	u	25%	Free
62.05		**Men's or boys' shirts.**			
	6205.20.00	- Of cotton	u	25%	Free
	6205.30.00	- Of man-made fibres	u	25%	Free
	6205.90.00	- Of other textile materials	u	25%	Free
62.06		**Women's or girls' blouses, shirts, and shirt-blouses.**			
	6206.10.00	- Of silk or silk waste	u	25%	Free
	6206.20.00	- Of wool or fine animal hair	u	25%	Free
	6206.30.00	- Of cotton	u	25%	Free
	6206.40.00	- Of man-made fibres	u	25%	Free
	6206.90.00	- Of other textile materials	u	25%	Free
62.07		**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**			
		- Underpants and briefs :			
	6207.11.00	-- Of cotton	u	25%	Free
	6207.19.00	-- Of other textile materials	u	25%	Free
		- Nightshirts and pyjamas :			
	6207.21.00	-- Of cotton	u	25%	Free
	6207.22.00	-- Of man-made fibres	u	25%	Free
	6207.29.00	-- Of other textile materials	u	25%	Free
		- Other :			
	6207.91.00	-- Of cotton	u	25%	Free
	6207.99.00	-- Of other textile material	u	25%	Free
62.08		**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.**			
		- Slips and petticoats :			
	6208.11.00	-- Of man-made fibres	u	25%	Free
	6208.19.00	-- Of other textile materials	u	25%	Free
		- Nightdresses and pyjamas :			
	6208.21.00	-- Of cotton	u	25%	Free
	6208.22.00	-- Of man-made fibres	u	25%	Free
	6208.29.00	-- Of other textile materials	u	25%	Free
		- Other :			
	6208.91.00	-- Of cotton	u	25%	Free
	6208.92.00	-- Of man-made fibres	u	25%	Free
	6208.99.00	-- Of other textile materials	u	25%	Free
62.09		**Babies' garments and clothing accessories.**			
	6209.20.00	- Of cotton	u	25%	Free
	6209.30.00	- Of synthetic fibres	u	25%	Free
	6209.90.00	- Of other textile materials	u	25%	Free
62.10		**Garments, made up of fabrics of headings 56.02, 56.03, 59.03, 59.06 or 59.07.**			
	6210.10.00	- Of fabrics of heading 56.02 or 56.03	u	25%	Free
	6210.20.00	- Other garments, of the type described in heading 62.01	u	25%	Free
	6210.30.00	- Other garments, of the type described in heading 62.02	u	25%	Free

	6210.40.00	- Other men's or boys' garments	u	25%	Free
	6210.50.00	- Other women's or girls' garments	u	25%	Free
62.11		**Track suits, ski suits and swimwear; other garments.**			
		- Swimwear :			
	6211.11.00	-- Men's or boys	u	10%	Free
	6211.12.00	-- Women's or girls	u	10%	Free
	6211.20.00	- Ski suits	u	25%	Free
		- Other garments, men's or boys' :			
	6211.32.00	-- Of cotton	u	25%	Free
	6211.33.00	-- Of man-made fibres	u	25%	Free
	6211.39.00	-- Of other textile materials	u	25%	Free
		- Other garments, women's or girls' :			
	6211.42.00	-- Of cotton	u	25%	Free
	6211.43.00	-- Of man-made fibres	u	25%	Free
	6211.49.00	-- Of other textile materials	u	25%	Free
62.12		**Brassieres, girdles, corsets, brace, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**			
	6212.10.00	- Brassieres	u	25%	Free
	6212.20.00	- Girdles and panty-girdles	u	25%	Free
	6212.30.00	- Corselettes	u	25%	Free
	6212.90.00	- Other	u	25%	Free
62.13		**Handkerchiefs.**			
	6213.20.00	- Of cotton	u	25%	Free
	6213.90.00	- Of other textile materials	u	25%	Free
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like.**			
	6214.10.00	- Of silk or silk waste	u	25%	Free
	6214.20.00	- Of wool or fine animal hair	u	25%	Free
	6214.30.00	- Of synthetic fibres	u	25%	Free
	6214.40.00	- Of artificial fibres	u	25%	Free
	6214.90.00	- Of other textile materials	u	25%	Free
62.15		**Ties, bow ties and cravats.**			
	6215.10.00	- Of silk or silk waste	u	25%	Free
	6215.20.00	- Of man-made fibres	u	25%	Free
	6215.90.00	- Of other textile materials	u	25%	Free
62.16	6216.00.00	**Gloves, mittens and mitts.**	u	25%	Free
62.17		**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**			
	6217.10.00	- Accessories	kg	25%	Free
	6217.90.00	- Parts	kg	25%	Free

Chapter 63

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

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover:

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods:

(a) Articles of textile materials:

(i) Clothing and clothing accessories, and parts thereof;
(ii) Blankets and travelling rugs;
(iii) Bed linen, table linen, toilet linen and kitchen linen;
(iv) Furnishing articles, other than carpets of headings. 57.01 to 57.05 and tapestries of heading 58.05.

(b) Footwear and headgear of any material other than asbestos.

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

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

Subheading Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		I.- OTHER MADE UP TEXTILE ARTICLES			
63.01		**Blankets and travelling rugs.**			
	6301.10.00	- Electric blankets	u	25%	Free
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	kg	25%	Free
	6301.30.00	- Blankets (other then electric blankets) and travelling rugs, of cotton	kg	25%	Free
	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	25%	Free
	6301.90.00	- Other blankets and travelling rugs	kg	25%	Free
63.02		**Bed linen, table line, toilet linen and kitchen linen.**			
	6302.10.00	- Bed linen, knitted or crocheted	kg	25%	Free
		- Other bed linen, printed :			
	6302.21.00	-- Of cotton	kg	25%	Free
	6302.22.00	-- Of man-made fibres	kg	25%	Free
	6302.29.00	-- Of other textile materials	kg	25%	Free
		- Other bed linen :			
	6302.31.00	-- Of cotton	kg	25%	Free
	6302.32.00	-- Of man-made fibres	kg	25%	Free
	6302.39.00	-- Of other textile materials	kg	25%	Free
	6302.40.00	- Table linen, knitted or crocheted	kg	25%	Free
		- Other table linen :			
	6302.51.00	-- Of cotton	kg	25%	Free
	6302.53.00	-- Of man-made fibres	kg	25%	Free
	6302.59.00	-- Of other textile materials	kg	25%	Free
	6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	25%	Free
		- Other :			
	6302.91.00	-- Of cotton	kg	25%	Free

	6302.93.00	-- Of man-made fibres	kg	25%	Free
	6302.99.00	-- Of other textile materials	kg	25%	Free
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances.**			
		- Knitted or crocheted :			
	6303.12.00	-- Of synthetic fibres	kg	25%	Free
	6303.19.00	-- Of other textile materials	kg	25%	Free
		- Other :			
	6303.91.00	-- Of cotton	kg	25%	Free
	6303.92.00	-- Of synthetic fibres	kg	25%	Free
	6303.99.00	-- Of other textile materials	kg	25%	Free
63.04		**Other furnishing articles, excluding those of heading 94.04.**			
		- Bedspreads :			
	6304.11.00	-- Knitted or crocheted	kg	25%	Free
	6304.19.00	-- Other	kg	25%	Free
	6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter	kg	25%	Free
		- Other :			
	6304.91.00	-- Knitted or crocheted	kg	25%	Free
	6304.92.00	-- Not knitted or crocheted, of cotton	kg	25%	Free
	6304.93.00	-- Not knitted of crocheted, of synthetic fibres	kg	25%	Free
	6304.99.00	-- Not knitted or crocheted, or other textile materials	kg	25%	Free
63.05		**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 53.03	kg	25%	Free
	6305.20.00	- Of cotton	kg	25%	Free
		- Of man-made textile materials :			
	6305.32.00	-- Flexible intermediate bulk containers	kg	25%	Free
	6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	kg	25%	Free
	6305.39.00	-- Other	kg	25%	Free
	6305.90.00	- Of other textile materials	kg	25%	Free
63.06		**Tarpaulins, awnings and sun blinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or land craft; camping goods.**			
		- Tarpaulins awnings and sun blinds :			
	6306.12.00	-- Of synthetic fibres	kg	25%	Free
	6306.19.00	-- Of other textile materials	kg	25%	Free
		- Tents (including temporary canopies and similar articles) :			
	6306.22.00	-- Of synthetic fibres	kg	25%	Free
	6306.29.00	-- Of other textile materials	kg	25%	Free
	6306.30.00	- Sails	kg	25%	Free
	6306.40.00	- Pneumatic mattresses	kg	25%	Free
	6306.90.00	- Other	kg	25%	Free
63.07		**Other made up articles, including dress patterns.**			
	6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	25%	Free
	6307.20.00	- Life-jackets and life-belts	kg	25%	Free
	6307.90.00	- Other	kg	25%	Free
		II. - SETS			
63.08	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.**	kg	25%	Free
		III . - WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
63.09		**Worn clothing and other worn articles.**			
	6309.00.10	--- Used sweater imported by Industrial IRC holder VAT compliant blanket manufacturing industry	kg	25%	Free
	6309.00.90	--- Other	kg	25%	Free
63.10		**Used or new rags, scrap twine, cordage, rope and cables and worn out articles or twine, cordage, rope or cables, of textile materials.**			
	6310.10.00	- Sorted	kg	25%	Free
	6310.90.00	- Other	kg	25%	Free

Section XII

Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover:

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

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

3.- For the purposes of this Chapter :

(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to 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 stay 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.

Sub-heading note.

1.- For the purposes of sub-headings. 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
64.01		**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**			
	6401.10.00	- Footwear incorporating a protective metal toe-cap	2u	25%	Free
		- Other footwear :			
	6401.92.00	-- Covering the ankle but not covering the knee	2u	25%	Free
	6401.99.00	-- Other	2u	25%	Free
64.02		**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.	2u	25%	Free
	6402.19.00	-- Other	2u	25%	Free
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	25%	Free
		- Other footwear :			
	6402.91.00	-- Covering the ankle	2u	25%	Free
	6402.99.00	-- Other	2u	25%	Free
64.03		**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.	2u	25%	Free
	6403.19.00	-- Other	2u	25%	Free
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	25%	Free
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap	2u	25%	Free
		- Other footwear, with outer soles of leather :			
	6403.51.00	-- Covering the ankle	2u	25%	Free
	6403.59.00	-- Other	2u	25%	Free
		- Other footwear :			
	6403.91.00	-- Covering the ankle	2u	25%	Free
	6403.99.00	-- Other	2u	25%	Free
64.04		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**			
		- Footwear with outer soles of rubber or plastics :			
	6404.11.00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	25%	Free
	6404.19.00	-- Other	2u	25%	Free
	6404.20.00	- Footwear with outer soles of leather or composition leather	2u	25%	Free
64.05		**Other footwear.**			
	6405.10.00	- With uppers of leather or composition leather	2u	25%	Free
	6405.20.00	- With uppers of textile materials	2u	25%	Free
	6405.90.00	- Other	2u	25%	Free
64.06		**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles, and parts thereof.**			
		- Uppers and parts thereof, other than stiffeners :			
	6406.10.10	--- Imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
	6406.10.90	--- Other	kg	25%	Free
		- Outer soles and heels, of rubber or plastics :			
	6406.20.10	--- Imported by Industrial IRC holder VAT compliant footwear manufacturing industry	kg	25%	Free
	6406.20.90	--- Other	kg	25%	Free
	6406.90.00	- Other	kg	25%	Free

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover:

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
65.01	6501.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape not with made brims; plateaux and manchons (including slit manchons), of felt.**	kg	25%	Free
65.02	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.**	kg	25%	Free
[65.03]					
65.04	6504.00.00	**Hats and other headgear, plaited or made by assembling strips any material, whether or not lined or trimmed.**	kg	25%	Free
65.05	6505.00.00	**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.**	kg	25%	Free
65.06		**Other headgear, whether or not lined or trimmed.**			
	6506.10.00	- Safety headgear	u	25%	Free
		- Other :			
	6506.91.00	-- Of rubber or of plastics	kg	25%	Free
	6506.99.00	-- Of other material	kg	25%	Free
65.07	6507.00.00	**Head-bands, linings, covers, hat foundations, hat frames peaks and chinstraps, for headgear.**	kg	25%	Free

Chapter 66

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

Notes.

1.- This Chapter does not cover:

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas)

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
66.01		**Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).**			
	6601.10.00	- Garden or similar umbrellas	u	25%	Free
		- Other :			
	6601.91.00	-- Having a telescopic shaft	u	25%	Free
	6601.99.00	-- Other	u	25%	Free
66.02	6602.00.00	**Walking-sticks, seat-sticks, whips, riding crops and the like.**	u	25%	Free
66.03		**Parts, trimmings and accessories of articles of heading No. 66.01 to 66.02.**			
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	25%	Free
	6603.90.00	- Other	kg	25%	Free

Chapter 67

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

Notes.

1.- This Chapter does not cover:

(a) Filtering and straining cloth of human hair (heading 59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear and hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder-puffs or hair sieves (Chapter 96)

2.- Heading 67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding;

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

(a) Articles of glass (Chapter 70);

(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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
67.01	**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 05.05 and worked quills and scapes).**	kg	25%	Free
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit**.			
	6702.10.00	- Of plastics	kg	25%	Free
	6702.90.00	- Of other materials	kg	25%	Free
67.03	**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.**	kg	25%	Free
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**			
		- Of synthetic textile materials :			
	6704.11.00	-- Complete wigs	kg	25%	Free
	6704.19.00	-- Other	kg	25%	Free
	6704.20.00	- Of human hair	kg	25%	Free
	6704.90.00	- Of other materials	kg	25%	Free

Section XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware

Chapter 68

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

Notes.

1.- This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or

(n) Articles of Chapter 97 (for example, works of art).

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
68.01	**6801.00.00**	**Setts, curbstones and flagstones, of natural stone (except slate).**	kg	10%	Free
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; 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).**			
		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm.; artificially coloured granules, chippings and powder :			
	6802.10.10	--- Tiles cube Imported by industrail IRC holder VAT compliant tiles mozaic manufacturing industry	kg	25%	Free
	6802.10.90	--- Other	kg	25%	Free

		- 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	kg	25%	Free
	6802.23.00	-- Granite	kg	25%	Free
		-- Other stone :			
	6802.29.10	--- Silex/lining/abrasive/polishing disc imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries	kg	25%	Free
	6802.29.90	--- Other	kg	25%	Free
		- Other :			
	6802.91.00	-- Marble, travertine and alabaster	kg	25%	Free
	6802.92.00	-- Other calcareous stone	kg	25%	Free
	6802.93.00	-- Granite	kg	25%	Free
	6802.99.00	-- Other stone	kg	25%	Free
68.03	**6803.00.00**	**Worked slate and articles of slate or of agglomerated slate.**	kg	25%	Free
68.04		**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**			
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	kg	10%	Free
		- Other millstones, grindstones; grinding wheels and the like :			
	6804.21.00	-- Of agglomerated synthetic or natural diamond	kg	5%	Free
	6804.22.00	-- Of other agglomerated abrasives or of ceramics	kg	5%	Free
	6804.23.00	-- Of natural stone	kg	5%	Free
	6804.30.00	- Hand sharpening or polishing stones	kg	10%	Free
68.05		**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape of sewn or otherwise made up.**			
	6805.10.00	- On a base of woven textile fabric only	kg	10%	Free
	6805.20.00	- On a base of paper or paperboard only	kg	10%	Free
	6805.30.00	- On a base of other materials	kg	10%	Free
68.06		**Slag wool, rock wool and similar mineral wools; exfoliated ermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral, other than those of heading 68.11 or 68.12 or of Chapter 69.**			
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets of rolls	kg	10%	Free
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	kg	10%	Free
	6806.90.00	- Other	kg	10%	Free
68.07		**Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).**			
	6807.10.00	- In-rolls	kg	10%	Free
	6807.90.00	- Other	kg	10%	Free
68.08	**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.	kg	25%	Free
68.09		**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	kg	25%	Free
	6809.19.00	-- Other	kg	25%	Free
	6809.90.00	- Other articles	kg	25%	Free
68.10		**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	kg	25%	Free
		-- Other :			
	6810.19.10	--- Railway sleepers	kg	25%	Free
	6810.19.90	--- Other	kg	25%	Free
		- Other articles :			
	6810.91.00	-- Prefabricated structural components for building or civil engineering	kg	25%	Free
	6810.99.00	-- Other	kg	25%	Free

68.11		**Articles of asbestos-cement, of cellulose fibre-cement or the like.**			
	6811.40.00	- Containing asbestos	kg	25%	Free
		- Not containing asbestos :			
	6811.81.00	-- Corrugated sheets	kg	25%	Free
	6811.82.00	-- Other sheets, panels, tiles and similar articles	kg	25%	Free
	6811.89.00	-- Other articles	kg	25%	Free
68.12		**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**			
	6812.80.00	- Of crocidolite	kg	25%	Free
		- Other :			
	6812.91.00	-- Clothing, clothing accessories, footwear and headgear	kg	25%	Free
	6812.99.00	-- Other	kg	25%	Free
68.13		**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**			
		- Containing asbestos :			
	6813.20.10	--- Unfinished	kg	5%	Free
	6813.20.90	--- Other	kg	15%	Free
		- Not containing asbestos :			
	6813.81.00	-- Brake linings and pads	kg	10%	Free
	6813.89.00	-- Other	kg	25%	Free
68.14		**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.**			
	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	5%	Free
	6814.90.00	- Other	kg	5%	Free
68.15		**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**			
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :			
	6815.11.00	-- Carbon fibres	kg	25%	Free
	6815.12.00	-- Fabrics of carbon fibres	kg	25%	Free
	6815.13.00	-- Other articles of carbon fibres	kg	25%	Free
	6815.19.00	-- Other	kg	25%	Free
	6815.20.00	- Articles of peat	kg	25%	Free
		- Other articles :			
	6815.91.00	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg	25%	Free
	6815.99.00	-- Other	kg	25%	Free

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping.

(a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

(b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover:

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material (heading 85.47);

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

(k) Articles of Chapter 95 (for example, toys, games and sports requisites);

(l) Articles of heading 96.06 (for example, buttons)or of heading 96.14 (for example, smoking pipes); or

(m) Articles of Chapter 97 (for example, works of art).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		I. - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS AND REFRACTORY GOODS			
69.01		**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**			
	6901.00.10	--- Imported by Industrial IRC holder VAT compliant manufacturing industry	kg	1%	Free
	6901.00.90	--- Other	kg	5%	Free
69.02		**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_2O_3	kg	1%	Free
	6902.20.00	- Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	kg	1%	Free
	6902.90.00	- Other	kg	10%	Free
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.**			
		- Containing by weight more than 50 % of free carbon :			
	6903.10.10	--- Laboratory articles	kg	1%	Free

	6903.10.90	--- Other	kg	10%	Free
		- Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture of compound of alumina and of silica (SiO_2) (Lab. art) :			
	6903.20.10	--- Laboratory articles	kg	1%	Free
	6903.20.20	--- Ceramic roller and alumina ball	kg	1%	Free
	6903.20.30	--- Alumina liner imported by Industrial IRC holder VAT compliant ceramic or steel products manufacturing industries	kg	10%	Free
	6903.20.90	--- Other	kg	10%	Free
		- Other :			
	6903.90.10	--- Ceramic ingot moulds	kg	10%	Free
	6903.90.20	--- Kiln furniture	kg	1%	Free
	6903.90.90	--- Other	kg	10%	Free
		II. - OTHER CERAMIC PRODUCTS			
69.04		**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**			
	6904.10.00	- Building bricks	1000 u	25%	15%
	6904.90.00	- Other	kg	25%	Free
69.05		**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**			
	6905.10.00	- Roofing tiles	kg	25%	Free
	6905.90.00	- Other	kg	25%	Free
69.06	6906.00.00	**Ceramic pipes, conduits, guttering and pipe fittings.**	kg	25%	Free
69.07		**Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.**			
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6907.21.00	-- Of a water absorption coefficient by weight not exceeding 0.5 %	m^2	25%	Free
	6907.22.00	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	m^2	25%	Free
	6907.23.00	-- Of a water absorption coefficient by weight exceeding 10 %	m^2	25%	Free
	6907.30.00	- Mosaic cubes and the like, other than those of subheading 6907.40	m^2	25%	Free
	6907.40.00	- Finishing ceramics	m^2	25%	Free
[69.08]					
69.09		**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic post, 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	kg	1%	Free
	6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale.	kg	1%	Free
		-- Other :			
	6909.19.10	--- Ceramic candle for warter filter	kg	5%	Free
	6909.19.90	--- Other	kg	5%	Free
	6909.90.00	- Other	kg	5%	Free
69.10		**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	u	25%	Free
	6910.90.00	- Other	u	25%	Free
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**			
	6911.10.00	- Tableware and kitchenware	kg	25%	Free
	6911.90.00	- Other	kg	25%	Free
69.12	**6912.00.00**	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**	kg	25%	Free
69.13		**Statuettes and other ornamental ceramic articles.**			
	6913.10.00	- Of porcelain or china	kg	25%	Free
	6913.90.00	- Other	kg	25%	Free
69.14		**Other ceramic articles.**			
	6914.10.00	- Of porcelain or china	kg	25%	Free
	6914.90.00	- Other	kg	25%	Free

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover:

(a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;

(e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;

(f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(g) Luminaires or lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, or parts thereof of heading 94.05;

(h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 excluding glass eyes without mechanism for dolls or for other articles of Chapter 95); or

(ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings. 70.03, 70.04 and 70.05:

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(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 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means:

(a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout this Schedule, the expression "glass" includes fused quartz and Other fused silica.

Sub-heading Note.

For the purposes of sub-headings. 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 per cent.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
70.01	**7001.00.00**	**Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.**	kg	5%	Free

70.02		**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**			
	7002.10.00	- Balls	kg	25%	Free
	7002.20.00	- Rods	kg	25%	Free
		- Tubes :			
		-- Of fused quartz or other fused silica :			
	7002.31.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free
	7002.31.90	--- Other	kg	10%	Free
	7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding 5 X 10^{-6} per kelvin within a temperature range of O^0C to 300^0C	kg	10%	Free
		-- Other :			
	7002.39.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free
	7002.39.20	--- Flange tube imported by Industrial IRC holder VAT compliant tube light manufacturing industry	kg	25%	Free
	7002.39.90	--- Other	kg	25%	Free
70.03		**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**			
		- Non-wired sheets :			
	7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m^2	25%	Free
	7003.19.00	-- Other	m^2	25%	Free
	7003.20.00	- Wired sheets	m^2	25%	Free
	7003.30.00	- Profiles	m^2	25%	Free
70.04		**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**			
	7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m^2	25%	Free
	7004.90.00	- Other glass	m^2	25%	Free
70.05		**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.**			
	7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m^2	25%	Free
		- Other non-wired glass :			
	7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m^2	25%	Free
		-- Other :			
	7005.29.10	--- Ultra clear glass	m^2	25%	Free
	7005.29.90	--- Other	m^2	25%	Free
	7005.30.00	- Wired glass	m^2	25%	Free
70.06	**7006.00.00**	**Glass of heading Nos. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**	kg	25%	Free
70.07		**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	kg	10%	Free
		-- Other :			
	7007.19.10	--- UL marked glass Imported by industrial IRC holder VAT compliant fire door manufacturing industry	m^2	25%	Free
	7007.19.90	--- Other	m^2	25%	Free
		- Laminated safety glass :			
	7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	10%	Free
	7007.29.00	-- Other	m^2	25%	Free
70.08	**7008.00.00**	**Multiple-walled insulating units of glass.**	kg	25%	Free
70.09		**Glass mirrors, whether or not framed, including rear-view mirrors.**			
	7009.10.00	- Rear-view mirrors for vehicles	kg	25%	Free
		- Other :			
		-- Unframed :			
	7009.91.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free
	7009.91.90	--- Other	kg	25%	Free

		-- Framed :			
	7009.92.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free
	7009.92.90	--- Other	kg	25%	Free
70.10		**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**			
	7010.10.00	- Ampoules	kg	10%	Free
	7010.20.00	- Stoppers, lids and other closures	kg	5%	Free
	7010.90.00	- Other	kg	25%	Free
70.11		**Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.**			
	7011.10.00	- For electric lighting	kg	25%	Free
	7011.20.00	- For cathode-ray tubes	kg	10%	Free
	7011.90.00	- Other	kg	15%	Free
[70.12]					
70.13		**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**			
	7013.10.00	- Of glass-ceramics	kg	25%	Free
		- Stemware drinking glasses other than of glass-ceramics :			
	7013.22.00	-- Of lead crystal	kg	25%	Free
	7013.28.00	-- Other	kg	25%	Free
		- Other drinking glasses, other than of glass ceramics :			
	7013.33.00	-- Of lead crystal	kg	25%	Free
	7013.37.00	-- Other	kg	25%	Free
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :			
	7013.41.00	-- Of lead crystal	kg	25%	Free
	7013.42.00	-- Of glass having a linear co-efficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0^0C to 300^0C	kg	25%	Free
	7013.49.00	-- Other	kg	25%	Free
		- Other glassware :			
	7013.91.00	-- Of lead crystal	kg	25%	Free
		-- Other :			
	7013.99.10	--- Opal Glassware	kg	25%	Free
	7013.99.90	--- Other	kg	25%	Free
70.14	**7014.00.00**	**Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked.**	kg	10%	Free
70.15		**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**			
	7015.10.00	- Glasses for corrective spectacles	kg	5%	Free
	7015.90.00	- Other	kg	5%	Free
70.16		**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.**			
		- Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes :			
	7016.10.10	--- Glass cube Imported by industrail IRC holder VAT compliant glass mozaic manufacturing industry	kg	25%	Free
	7016.10.90	--- Other	kg	25%	Free
	7016.90.00	- Other	kg	25%	Free
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**			
	7017.10.00	- Of fused quartz or other fused silica	kg	5%	Free
	7017.20.00	- Of other glass having a linear co-efficient of expansion not exceeding 5 X 10^{-6} per Kelvin within a temperature range of 0^0C to 300^0C	kg	5%	Free

	7017.90.00	- Other	kg	5%	Free
70.18		**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, 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 micro spheres not exceeding 1 mm in diameter.**			
	7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	kg	25%	Free
	7018.20.00	- Glass micro spheres not exceeding 1 mm in diameter	kg	25%	Free
	7018.90.00	- Other	kg	25%	Free
70.19		**Glass fibres (including glass wool) and articles thereof (for example, yarn, roving, woven fabrics).**			
		- Slivers, rovings, yarn and chopped strands and mats thereof :			
	7019.11.00	-- Chopped strands, of a length of not more than 50 mm	kg	10%	Free
	7019.12.00	-- Rovings	kg	10%	Free
	7019.13.00	-- Other yarn, slivers	kg	10%	Free
		-- Mechanically bonded mats :			
	7019.14.10	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	25%	Free
	7019.14.90	--- Other	kg	25%	Free
		-- Chemically bonded mats :			
	7019.15.10	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	25%	Free
	7019.15.90	--- Other	kg	25%	Free
	7019.19.00	-- Other	kg	10%	Free
		- Mechanically bonded fabrics :			
		-- Closed woven fabrics of roving :			
	7019.61.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.61.20	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	10%	Free
	7019.61.90	--- Other	kg	10%	Free
		-- Other closed fabrics of roving			
	7019.62.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.62.20	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	10%	Free
	7019.62.90	--- Other	kg	10%	Free
	7019.63.00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	10%	Free
	7019.64.00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	kg	10%	Free
		-- Open woven fabrics of a width not exceeding 30 cm			
	7019.65.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.65.90	--- Other	kg	10%	Free
		-- Open woven fabrics of a width exceeding 30 cm			
	7019.66.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.66.90	--- Other	kg	10%	Free
		-- Other :			
	7019.69.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.69.90	--- Other	kg	10%	Free
		- Chemically bonded fabrics :			
		-- Veils (thin sheets) :			
	7019.71.10	--- Glass fiber in sheet form imported by Industrial IRC holder VAT compliant accumulator manufacturing industry	kg	25%	Free
	7019.71.90	--- Other	kg	25%	Free
	7019.72.00	-- Other closed fabrics	kg	25%	Free
	7019.73.00	-- Other open fabrics	kg	25%	Free
	7019.80.00	- Glass wool and articles of glass wool	kg	25%	Free
		- Other :			
		--- Articles of glass firbre imported by Industrial IRC holder VAT compliant bio-gas plant :			
	7019.90.11	---- Biogas digester	kg	1%	Free
	7019.90.19	---- Other	kg	10%	Free
	7019.90.20	--- LP gas cylinder capacity below 5000 litres	kg	5%	Free
	7019.90.90	--- Other	kg	10%	Free
70.20		**Other articles of glass.**			
	7020.00.10	--- Glass inners for vacuum flasks or for other vacuum vessels	u	10%	Free
	7020.00.90	--- Other	kg	25%	Free

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. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), <u>and paragraph (b) of the foregoing Note does not apply to such articles(∗).</u>

(b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover:

(a) Amalgams of precious metal, colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

(d) Supported catalysts (heading 38.15);

(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder or precious of semi-precious stone (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

∗ The underline portion of this Note constitutes an optional text.

(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;

(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, of 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 this Schedule 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 this Schedule 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 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

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

11.- For the purposes of heading 71.17, 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 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Sub-heading Notes.

1.- For the purposes of sub-headings. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4(B), for the purposes of sub-headings. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, or cultured, temporarily strung for convenience of transport.**			
	7101.10.00	- Natural pearls	kg	5%	Free
		- Cultured pearls :			
	7101.21.00	-- Unworked	kg	5%	Free
	7101.22.00	-- Worked	kg	5%	Free
71.02		**Diamonds, whether or not worked, but not mounted or set.**			
	7102.10.00	- Unsorted	carat	25%	Free
		- Industrial :			
	7102.21.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.29.00	-- Other	carat	25%	Free
		- Non-industrial :			
	7102.31.00	-- Unworked or simply sawn, cleaved or bruted	carat	25%	Free
	7102.39.00	-- Other	carat	25%	Free
71.03		**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**			
	7103.10.00	- Unworked or simply sawn or roughly shaped	kg	5%	Free
		- Otherwise worked :			
	7103.91.00	-- Rubies, sapphires and emeralds	carat	5%	Free
	7103.99.00	-- Other	carat	5%	Free
71.04		**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**			
	7104.10.00	- Piezo-electric quartz	kg	5%	Free
		- Other, unworked or simply sawn or roughly shaped :			
	7104.21.00	-- Diamonds	carat	5%	Free
	7104.29.00	-- Other	kg	5%	Free
		- Other :			
	7104.91.00	-- Diamonds	carat	5%	Free
	7104.99.00	-- Other	kg	5%	Free

71.05		**Dust and powder of natural or synthetic precious or semi-precious stones.**			
	7105.10.00	- Of diamonds	carat	10%	Free
	7105.90.00	- Other	kg	10%	Free
		II. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06		**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**			
	7106.10.00	- Powder	kg	5%	Free
		- Other :			
	7106.91.00	-- Unwrought	kg	BDT 6.00 per 11.664 gm	Free
	7106.92.00	-- Semi-manufactured	kg	BDT 6.00 per 11.664 gm	Free
71.07	**7107.00.00**	**Base metals clad with silver, not further worked than semi-manufactured.**	kg	10%	Free
71.08		**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**			
		- Non-monetary :			
	7108.11.00	-- Powder	kg	10%	Free
	7108.12.00	-- Other unwrought forms	kg	BDT 2000 per 11.664 gm	Free
	7108.13.00	-- Other semi-manufactured forms	kg	BDT 2000 per 11.664 gm	Free
	7108.20.00	- Monetary	kg	10%	Free
71.09	**7109.00.00**	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	kg	10%	Free
71.10		**Platinum, unwrought or in semi-manufactured forms or in powder form.**			
		- Platinum :			
	7110.11.00	-- Unwrought or in powder from	kg	10%	Free
	7110.19.00	-- Other	kg	10%	Free
		- Palladium :			
	7110.21.00	-- Unwrought or in powder from	kg	10%	Free
	7110.29.00	-- Other	kg	10%	Free
		- Rhodium :			
	7110.31.00	-- Unwrought or in powder form	kg	10%	Free
	7110.39.00	-- Other	kg	10%	Free
		- Iridium, osmium and ruthenium :			
	7110.41.00	-- Unwrought or in powder form	kg	10%	Free
	7110.49.00	-- Other	kg	10%	Free
71.11	**7111.00.00**	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	kg	10%	Free
71.12		**Waste and scrap or precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.**			
	7112.30.00	- Ash containing precious metal or precious metal compounds	kg	5%	Free
		- Other :			
	7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	5%	Free
	7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	5%	Free
	7112.99.00	-- Other	kg	5%	Free
		III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**			
		- Of pecious metal whether or not plated or clad with precious metal :			
	7113.11.00	-- Of silver	kg	25%	Free
	7113.19.00	-- Of other precious metal	kg	25%	Free
	7113.20.00	- Of base metal clad with precious metal	kg	25%	Free

71.14		**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	kg	25%	Free
	7114.19.00	-- Of other precious metal	kg	25%	Free
	7114.20.00	- Of base metal clad with precious metal	kg	25%	Free
71.15		**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	kg	25%	Free
	7115.90.00	- Other	kg	25%	Free
71.16		**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**			
	7116.10.00	- Of natural or cultured pearls	kg	25%	Free
	7116.20.00	- Of precious or semi-precious stones (natural synthetic or reconstructed)	kg	25%	Free
71.17		**Imitation jewellery.**			
		- Of base metal, whether or not plated with precious metal :			
	7117.11.00	-- Cuff-links and studs	kg	25%	Free
	7117.19.00	-- Other	kg	25%	Free
	7117.90.00	- Other	kg	25%	Free
71.18		**Coin.**			
	7118.10.00	- Coin (other than gold coin), not being legal tender	kg	25%	Free
		- Other :			
	7118.90.10	--- Coin for use as legal tender in Bangladesh imported by or on behalf of the Government of Bangladesh.	kg	5%	Free
	7118.90.90	--- Other	kg	25%	Free

Section XV.

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) Headgear or parts thereof of heading 65.06 or 65.07;

(d) Umbrella frames or other articles of heading 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

(k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites)

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression "parts of general use" means :

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to 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, aluminum, 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 General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.
For this purpose :

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them :

(a) **Waste and scrap**

(i) All metal waste and scrap;

(ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

9.- For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings. Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

Chapter 72

Iron and steel

Notes.

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

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

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

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

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

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon,

Subject to a maximum content of 10% in the case of copper.

(d) ***Steel***

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) ***Stainless steel***

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

(f) ***Other alloy steel***

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.03% 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 subject 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 (1) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

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

- be twisted after rolling.

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

Chapter 72 does not include products of heading 73.01 or 73.02.

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

(p) ***Hollow drill bars and rods***
Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Sub-heading Notes.

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

(a) ***Alloy pig iron***
Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- 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 not other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) ***Hight 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 sub-headings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
		I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
72.01		**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**			
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	BDT 1000 per MT	Free
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	BDT 1000 per MT	Free
	7201.50.00	- Alloy pig iron; spiegeleisen.	kg	BDT 1000 per MT	Free
72.02		**Ferro alloys.**			
		- Ferro-manganese :			
	7202.11.00	-- Containing by weight more than 2% of carbon	kg	0%	Free
	7202.19.00	-- Other	kg	5%	Free
		- Ferro-silicon :			
	7202.21.00	-- Containing by weight more than 55% of silicon	kg	0%	Free
	7202.29.00	-- Other	kg	5%	Free
	7202.30.00	- Ferro-silico-manganese	kg	0%	Free
		- Ferro-chromium :			
	7202.41.00	-- Containing by weight more than 4% of carbon	kg	5%	Free
	7202.49.00	-- Other	kg	5%	Free
	7202.50.00	- Ferro-silico-chromium	kg	5%	Free
	7202.60.00	- Ferro-nickel	kg	5%	Free
	7202.70.00	- Ferro-molybdenum	kg	5%	Free
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg	5%	Free
		- Other :			
	7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg	5%	Free
	7202.92.00	-- Ferro-vanadium	kg	5%	Free
	7202.93.00	-- Ferro-niobium	kg	5%	Free
	7202.99.00	-- Other	kg	5%	Free
72.03		**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**			

	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	kg	BDT 800 per MT	Free
	7203.90.00	- Other	kg	BDT 800 per MT	Free
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**			
	7204.10.00	- Waste and scrap of cast iron	kg	BDT 1500 per MT	Free
		- Waste and scrap of alloy steel :			
	7204.21.00	-- Of stainless steel	kg	BDT 500 per MT	Free
	7204.29.00	-- Other	kg	BDT 1500 per MT	Free
	7204.30.00	- Waste and scrap of tinned iron or steel	kg	BDT 1500 per MT	Free
		- Other waste and scrap :			
	7204.41.00	-- Turning, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	BDT 1500 per MT	Free
	7204.49.00	-- Other	kg	BDT 1500 per MT	Free
	7204.50.00	- Remelting scrap ingots	kg	BDT 1500 per MT	Free
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel.**			
	7205.10.00	- Granules	kg	5%	Free
		- Powders :			
	7205.21.00	-- Of alloy steel	kg	5%	Free
	7205.29.00	-- Other	kg	5%	Free
		II. - IRON AND NON-ALLOY STEEL			
72.06		**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**			
	7206.10.00	- Ingots	kg	0%	Free
	7206.90.00	- Other	kg	0%	Free
72.07		**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	kg	0%	Free
	7207.12.00	-- Other, of rectangular (other than square) cross-section	kg	0%	Free
	7207.19.00	-- Other	kg	0%	Free
	7207.20.00	- Containing by weight 0.25% or more of carbon	kg	0%	Free
72.08		**Flat-rolled products or iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated**.			
		- In coils, not further worked than hot-rolled, with patterns in relief :			
	7208.10.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.10.90	--- Other	kg	10%	Free
		- Other, in coils, not further worked than hot- rolled, pickled :			
		-- Of a thickness of 4.75 mm or more :			
	7208.25.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.25.90	--- Other	kg	10%	Free
		-- Of a thickness of 3 mm or more but less than 4.75 mm :			
	7208.26.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.26.90	--- Other	kg	10%	Free
		-- Of a thickness of less than 3 mm :			
	7208.27.10	--- Imported by Industrial IRC holder VAT compliant Transformer, bicycle parts and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.27.90	--- Other	kg	10%	Free
		- Other, in coils, not further worked than hot- rolled :			
		-- Of a thickness exceeding 10 mm :			
	7208.36.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.36.90	--- Other	kg	10%	Free
		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm :			

	7208.37.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.37.90	--- Other	kg	10%	Free
		-- Of a thickness of 3 mm or more but less than 4.75 mm :			
	7208.38.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.38.90	--- Other	kg	10%	Free
		-- Of a thickness of less than 3 mm :			
	7208.39.20	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.39.80	--- Other	kg	10%	Free
		- Not in coils, not further worked than hot-rolled, with patterns in relief :			
	7208.40.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.40.90	--- Other	kg	10%	Free
		- Other, not in coils, not further worked than hot-rolled :			
		-- Of a thickness exceeding 10 mm :			
	7208.51.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.51.90	--- Other	kg	10%	Free
		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm :			
	7208.52.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.52.90	--- Other	kg	10%	Free
		-- Of a thickness of 3 mm or more but less than 4.75 mm :			
	7208.53.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.53.90	--- Other	kg	10%	Free
		-- Of a thickness of less than 3 mm :			
	7208.54.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.54.90	--- Other	kg	10%	Free
		-- Other :			
	7208.90.10	--- Imported by Industrial IRC holder VAT compliant Transformer and products of Chapter 72 and Chapter 73 manufacturing industry	kg	10%	Free
	7208.90.90	--- Other	kg	10%	Free
72.09		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.**			
		- In coils, not further worked than cold-rolled (cold-reduced) :			
	7209.15.00	-- Of a thickness of 3 mm or more	kg	10%	Free
		-- Of a thickness exceeding 1 mm but less than 3 mm :			
	7209.16.10	--- Cold rolled steel sheet Imported by Industrial IRC holder VAT compliant fire resistant door manufacturing industry	kg	10%	Free
	7209.16.90	--- Other	kg	10%	Free
		-- Of a thickness of 0.5 mm or more but not exceeding 1 mm :			
	7209.17.10	--- Cold rolled steel sheet imported by Industrial IRC holder VAT compliant fire resistant door manufacturing industry	kg	10%	Free
	7209.17.90	--- Other	kg	10%	Free
	7209.18.00	-- Of a thickness of less than 0.5 mm	kg	25%	Free
		- Not in coils, not further worked than cold-rolled (cold-reduced) :			
	7209.25.00	-- Of a thickness of 3 mm or more	kg	10%	Free
	7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	10%	Free
	7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7209.28.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7209.90.00	- Other	kg	10%	Free
72.10		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated**.			
		- Plated or coated with tin :			
	7210.11.00	-- Of a thickness of 0.5 mm or more	kg	25%	Free
	7210.12.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7210.20.00	- Plated or coated with lead, including terne- plate	kg	25%	Free
		- Electrolytically plated or coated with zinc :			

	7210.30.10	--- Imported by industrial IRC holder VAT compliant TV manufacturing Industry	kg	25%	Free
	7210.30.90	--- Other	kg	25%	Free
		- Otherwise plated or coated with zinc :			
	7210.41.00	-- Corrugated	kg	25%	Free
		-- Other :			
	7210.49.10	--- Of a thickness of 0.4 mm or more	kg	25%	Free
	7210.49.90	--- Other	kg	25%	Free
	7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	10%	Free
		- Plated or coated with aluminium :			
		-- Plated or coated with aluminium-zinc alloys :			
	7210.61.10	--- Of a thickness of 0.25 mm or more	kg	25%	Free
	7210.61.20	--- Of a thickness of 1.0 mm or more	kg	25%	Free
	7210.61.90	--- Other	kg	25%	Free
		-- Other :			
	7210.69.10	--- Of a thickness of 0.4 mm or more	kg	25%	Free
	7210.69.20	--- Of a thickness of 1.0 mm or more	kg	25%	Free
	7210.69.90	--- Other	kg	25%	Free
		- Painted, varnished or coated with plastics :			
	7210.70.10	--- Of a thickness of 0.3 mm or more	kg	25%	Free
	7210.70.20	--- Of a thickness of 1.0 mm or more	kg	25%	Free
	7210.70.30	--- Of a thickness of more than 1.0 mm	kg	25%	Free
		--- Other :			
	7210.70.91	---- Printed sheet imported by Industrial IRC holder VAT compliant metal can manufacturers	kg	25%	Free
	7210.70.99	---- Other	kg	25%	Free
	7210.90.00	- Other	kg	25%	Free
72.11		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated**.			
		- Not further worked than hot-rolled :			
	7211.13.00	-- 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	kg	10%	Free
	7211.14.00	-- Other, of a thickness of 4.75 mm or more	kg	10%	Free
		-- Other :			
	7211.19.10	--- Imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	10%	Free
	7211.19.90	--- Other	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced) :			
	7211.23.00	-- Containing by weight less than 0.25 % of carbon	kg	10%	Free
		-- Other :			
	7211.29.10	--- Carbon steel strips of thickness not exceeding 0.125mm	kg	5%	Free
	7211.29.90	--- Other	kg	10%	Free
	7211.90.00	- Other	kg	10%	Free
72.12		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated**.			
	7212.10.00	- Plated or coated with tin	kg	10%	Free
	7212.20.00	- Electrolytically plated or coated with zinc	kg	10%	Free
	7212.30.00	- Otherwise plated or coated with zinc	kg	10%	Free
		- Painted, varnished or coated with plastics :			
	7212.40.91	---- Co-polymer coated steel tape imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	7212.40.99	---- Other	kg	10%	Free
		- Otherwise plated or coated :			
	7212.50.10	--- Steel plate of a thickness of 0.25 mm to 0.50 mm	kg	10%	Free
	7212.50.90	--- Other	kg	10%	Free
	7212.60.00	- Clad	kg	10%	Free
72.13		**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel**.			

	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5%	Free
	7213.20.00	- Bar and rods of free-cutting steel	kg	5%	Free
		- Other :			
		-- Of circular cross-section measuring less than 14 mm in diameter :			
	7213.91.10	--- Imported by Industrial IRC holder VAT compliant electrode manufacturing and wire drawing industries	kg	5%	Free
	7213.91.20	--- Wire rod imported by Industrial IRC holder VAT compliant bicycle parts/components manufacturers	kg	5%	Free
	7213.91.30	--- Wire rod imported by Industrial IRC holder VAT compliant electric cable clip manufacturing industry	kg	5%	Free
	7213.91.90	--- Other	kg	5%	Free
		-- Other :			
	7213.99.10	--- Wire rod of circular cross-section measuring 14 mm to 30 mm in diameter imported by Industrial IRC holder VAT compliant electrode manufacturing or wire drawing industry	kg	5%	Free
	7213.99.90	--- Other	kg	5%	Free
72.14		**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling**.			
	7214.10.00	- Forged	kg	5%	Free
	7214.20.00	- Containing indentations, ribs, grooves or other deformations Produced during the rolling process or twisted after rolling	kg	5%	Free
	7214.30.00	- Other, of free-cutting steel	kg	5%	Free
		- Other :			
		-- Of rectangular (other than square) cross-section :			
	7214.91.10	--- Imported by Industrial IRC holder VAT compliant leaf spring manufacturing industries	kg	5%	Free
	7214.91.90	--- Other	kg	5%	Free
	7214.99.00	-- Other	kg	5%	Free
72.15		**Other bars and rods of iron or non-alloy steel.0**			
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	5%	Free
	7215.50.00	- Other, not further worked than cold-formed or cold-finished	kg	5%	Free
	7215.90.00	- Other	kg	5%	Free
72.16		**Angles, shapes and sections of iron or non-alloy steel.**			
	7216.10.00	- U, I or H section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	5%	Free
		- 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	kg	5%	Free
	7216.22.00	-- T sections	kg	5%	Free
		- 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	kg	5%	Free
	7216.32.00	-- I sections	kg	5%	Free
	7216.33.00	-- H sections	kg	5%	Free
	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	kg	5%	Free
	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded	kg	5%	Free
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished :			
	7216.61.00	-- Obtained from flat-rolled products	kg	5%	Free
	7216.69.00	-- Other	kg	5%	Free
		- Other :			
	7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	kg	5%	Free
	7216.99.00	-- Other	kg	5%	Free
72.17		**Wire of iron or non-alloy steel**.			
	7217.10.00	- Not plated or coated, whether or not polished	kg	10%	Free
	7217.20.00	- Plated or coated with zinc	kg	10%	Free
	7217.30.00	- Plated or coated with other base metals	kg	10%	Free
	7217.90.00	- Other	kg	25%	Free

		III. - STAINLESS STEEL			
72.18		**Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.**			
	7218.10.00	- Ingots and other primary forms	kg	0%	Free
		- Other :			
	7218.91.00	-- Of rectangular (other than square) cross-section	kg	0%	Free
	7218.99.00	-- Other	kg	0%	Free
72.19		**Flat-rolled products of stainless steel, of a width of 600 mm or more**.			
		- Not further worked than hot-rolled, in coils :			
		-- Of a thickness exceeding 10 mm :			
	7219.11.10	--- imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	kg	10%	Free
	7219.11.90	--- Other	kg	10%	Free
		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm :			
	7219.12.10	--- imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	kg	10%	Free
	7219.12.90	--- Other	kg	10%	Free
		-- Of a thickness of 3 mm or more but less than 4.75 mm :			
	7219.13.10	--- imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	kg	10%	Free
	7219.13.90	--- Other	kg	10%	Free
		-- Of a thickness of less than 3 mm :			
	7219.14.10	--- imported by Industrial IRC holder VAT compliant cold rolled stainless steel in coils manufacturing industry	kg	10%	Free
	7219.14.90	--- Other	kg	10%	Free
		- Not further worked than hot-rolled, not in coils :			
	7219.21.00	-- Of a thickness exceeding 10 mm	kg	10%	Free
	7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	10%	Free
	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.24.00	-- Of a thickness of less than 3 mm	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced) :			
	7219.31.00	-- Of a thickness of 4.75 mm or more	kg	10%	Free
	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	10%	Free
	7219.33.00	-- Of a thickness exceeding 1 mm but less 3 mm	kg	10%	Free
	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	10%	Free
	7219.35.00	-- Of a thickness of less than 0.5 mm	kg	10%	Free
	7219.90.00	- Other	kg	10%	Free
72.20		**Flat-rolled products of stainless steel, of a width of less than 600 mm**.			
		- Not further worked than hot-rolled :			
	7220.11.00	-- Of a thickness of 4.75 mm or more	kg	10%	Free
		-- Of a thickness of less than 4.75 mm :			
	7220.12.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.12.90	--- Other	kg	10%	Free
		- Not further worked than cold-rolled (cold-reduced) :			
	7220.20.10	--- Thickness less than 0.125mm	kg	5%	Free
	7220.20.90	--- Other	kg	10%	Free
	7220.90.00	- Other	kg	10%	Free
72.21	7221.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel**	kg	5%	Free
72.22		**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**			
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :			
	7222.11.00	-- Of circular cross-section	kg	15%	Free
	7222.19.00	-- Other	kg	15%	Free
	7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg	15%	Free
	7222.30.00	- Other bars and rods	kg	15%	Free
	7222.40.00	- Angles, shapes and sections	kg	15%	Free
72.23	7223.00.00	**Wire of stainless steel.**	kg	10%	Free
		IV. - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24		**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.**			

	7224.10.00	- Ingots and other primary forms	kg	0%	Free
	7224.90.00	- Other	kg	0%	Free
72.25		**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**			
		- Of silicon-electrical steel :			
	7225.11.00	-- Grain-oriented	kg	5%	Free
	7225.19.00	-- Other	kg	5%	Free
		- Other, not further worked than hot-rolled, in coils :			
	7225.30.10	--- Imported by Industrial IRC holder VAT compliant alloy steel manufacturers	kg	10%	Free
	7225.30.90	--- Other	kg	10%	Free
		- Other, not further worked than hot-rolled, not in coils :			
	7225.40.10	--- Imported by Industrial IRC holder VAT compliant mould manufacturing industry	kg	10%	Free
	7225.40.90	--- Other	kg	10%	Free
		- Other, not further worked than cold-rolled (cold-reduced) :			
	7225.50.10	--- Imported by Industrial IRC holder VAT compliant mould manufacturing industry	kg	10%	Free
	7225.50.90	--- Other	kg	10%	Free
		- Other :			
	7225.91.00	-- Electrolytically plated or coated with zinc	kg	10%	Free
	7225.92.00	-- Otherwise plated or coated with zinc	kg	10%	Free
	7225.99.00	-- Other	kg	10%	Free
72.26		**Flat-rolled products of other alloy steel, of a width of less than 600 mm**.			
		- Of silicon-electrical steel :			
	7226.11.00	-- Grain-oriented	kg	10%	Free
	7226.19.00	-- Other	kg	5%	Free
	7226.20.00	- Of high speed steel	kg	10%	Free
		- Other :			
	7226.91.00	-- Not further worked than hot-rolled	kg	10%	Free
	7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	kg	10%	Free
		-- Other :			
	7226.99.10	---Silicon crystal steel sheet (Amorphos) imported by Industrial IRC holder VAT compliant transformer manufacturing industry	kg	10%	Free
	7226.99.90	--- Other	kg	10%	Free
72.27		**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel**.			
	7227.10.00	- Of high speed steel	kg	10%	Free
	7227.20.00	- Of silico-manganese steel	kg	10%	Free
		- Other :			
	7227.90.10	--- M.S. rod/shaft imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	7227.90.20	--- M.S. bars and rods imported by Industrial IRC holder VAT compliant electrode manufacturing or wire drawing industry	kg	10%	Free
	7227.90.90	--- Other	kg	10%	Free
72.28		**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel**.			
	7228.10.00	- Bars and rods, of high speed steel	kg	10%	Free
	7228.20.00	- Bars and rods, of silico-manganese steel	kg	10%	Free
	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	10%	Free
	7228.40.00	- Other bars and rods, not further worked than forged	kg	10%	Free
	7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free
	7228.60.00	- Other bars and rods	kg	10%	Free
	7228.70.00	- Angles, shapes and sections	kg	10%	Free
	7228.80.00	- Hollow drill bars and rods	kg	10%	Free
72.29		**Wire of other alloy steel**			
	7229.20.00	- Of silico-manganese steel	kg	10%	Free
	7229.90.00	- Other	kg	10%	Free

Chapter 73

Articles of iron and steel

Notes.

1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
73.01		**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**			
	7301.10.00	- Sheet piling	kg	10%	Free
	7301.20.00	- Angles, shapes and sections	kg	10%	Free
73.02		**Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs,point rods and other crossing pieces, sleepers (cross-ties), fish plates, chairs,chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**			
	7302.10.00	- Rails	kg	5%	Free
	7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	10%	Free
	7302.40.00	- Fish-plates and sole plates	kg	10%	Free
	7302.90.00	- Other	kg	10%	Free
73.03	**7303.00.00**	**Tubes, pipes and hollow profiles, of cast iron.**	kg	25%	Free
73.04		**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**			
		- Line pipe of a kind used for oil or gas pipelines :			
		-- Of stainless steel :			
	7304.11.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.11.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other :			
	7304.19.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.19.20	--- 8 inch inner dia or less	kg	25%	Free
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :			
		-- Drill pipe of stainless steel :			
	7304.22.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.22.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other drill pipe :			
	7304.23.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.23.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other, of stainless steel :			
	7304.24.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.24.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other :			
	7304.29.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7304.29.20	--- 8 inch inner dia or less	kg	25%	Free
		- Other, of circular cross-section, of iron or non-alloy steel :			
	7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	25%	Free
	7304.39.00	-- Other	kg	25%	Free
		- Other, of circular cross-section, of stainless steel :			
		-- Cold rolled or cold drawn (cold-reduced) :			
	7304.41.10	--- capillary tube of 16 BWG to 29 BWG	kg	5%	Free
	7304.41.90	--- Other	kg	25%	Free

		-- Other :			
	7304.49.10	--- Capillary tube of 6 BWG to 29 BWG	kg	5%	Free
	7304.49.90	--- Other	kg	25%	Free
		- Other, of circular cross-section, of other alloy steel :			
	7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	25%	Free
	7304.59.00	-- Other	kg	25%	Free
	7304.90.00	- Other	kg	25%	Free
73.05		**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel**			
		- Line pipe of a kind used for oil or gas pipelines :			
	7305.11.00	-- Longitudinally submerged arc welded	kg	25%	Free
	7305.12.00	-- Other, longitudinally welded	kg	25%	Free
	7305.19.00	-- Other	kg	25%	Free
	7305.20.00	- Casing of a kind used in drilling for oil or gas	kg	25%	Free
		- Other, welded :			
	7305.31.00	-- Longitudinally welded	kg	25%	Free
	7305.39.00	-- Other	kg	25%	Free
	7305.90.00	- Other	kg	25%	Free
73.06		**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel**.			
		- Line pipe of a kind used for oil or gas pipelines :			
		-- Welded, of stainless steel :			
	7306.11.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.11.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other :			
	7306.19.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.19.20	--- 8 inch inner dia or less	kg	25%	Free
		- Casing and tubing of a kind used in the drilling for oil or gas :			
		-- Welded, of stainless steel :			
	7306.21.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.21.20	--- 8 inch inner dia or less	kg	25%	Free
		-- Other :			
	7306.29.10	--- Exceeding 8 inch inner dia	kg	15%	Free
	7306.29.20	--- 8 inch inner dia or less	kg	25%	Free
	7306.30.00	- Other, welded, of circular cross-section of iron or non-alloy steel	kg	25%	Free
	7306.40.00	- Other, welded, of circular cross-section, of stainless steel	kg	25%	Free
	7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	kg	25%	Free
		- Other, welded, of non-circular cross-section :			
	7306.61.00	-- Of square or rectangular cross-section	kg	25%	Free
	7306.69.00	-- Of other non-circular cross-section	kg	25%	Free
	7306.90.00	- Other	kg	25%	Free
73.07		**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel**.			
		- Cast fittings :			
	7307.11.00	-- Of non-malleable cast iron	kg	25%	Free
	7307.19.00	-- Other	kg	25%	Free
		- Other of stainless steel :			
	7307.21.00	-- Flanges	kg	25%	Free
	7307.22.00	-- Threaded elbows, bends and sleeves	kg	25%	Free
	7307.23.00	-- Butt welding fittings	kg	25%	Free
	7307.29.00	-- Other	kg	25%	Free
		- Other :			
	7307.91.00	-- Flanges	kg	25%	Free
		-- Threaded elbows, bends and sleeves :			
		--- Sleeves :			
	7307.92.11	---- Imported by Industrial IRC holder VAT compliant tyre manufacturers	kg	25%	Free
	7307.92.19	---- Other	kg	25%	Free

	7307.92.90	--- Other	kg	25%	Free
	7307.93.00	-- Butt welding fittings	kg	25%	Free
		-- Other :			
	7307.99.10	--- Lock ring	kg	25%	Free
	7307.99.90	--- Other	kg	25%	Free
73.08		**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for use in structures, of iron or steel**.			
	7308.10.00	- Bridges and bridge-sections	kg	25%	Free
	7308.20.00	- Towers and lattice masts	kg	25%	Free
	7308.30.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
	7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	kg	25%	Free
		- Other :			
	7308.90.10	--- Door co-ordinator imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	7308.90.20	--- Industrial racking system Imported by Industrial IRC holder VAT compliant 100% export oriented Garments Industry	kg	25%	Free
		--- Other :			
	7308.90.91	---- Metal frames for LCD/LED TV panel imported by Industrial IRC holder VAT compliant TV manufacturers	kg	25%	Free
	7308.90.99	---- Other	kg	25%	Free
73.09		**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**			
	7309.00.10	--- Silo imported by Industrial IRC holder VAT compliant food manufacturering industry	kg	5%	Free
	7309.00.90	--- Other	kg	10%	Free
73.10		**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			
	7310.10.00	- Of a capacity of 50 L or more	kg	25%	Free
		- Of a capacity of less than 50 L :			
		-- Cans which are to be closed by soldering or crimping :			
	7310.21.10	--- Tin plated cans, bottom not closed by soldering or crimping (e.g. Beverage Can Type)	kg	25%	Free
	7310.21.20	--- Tin plated printed cans imported by Industrial IRC holder VAT compliant manufacturers	kg	25%	Free
	7310.21.90	--- Other	kg	25%	Free
	7310.29.00	-- Other	kg	25%	Free
73.11		**Containers for compressed or liquefied gas, of iron or steel.**			
	7311.00.10	--- Capacity not below 5000 liters including CKD	kg	1%	Free
	7311.00.20	--- LP gas cylinder capacity below 5000 litres	kg	5%	Free
	7311.00.90	--- Other	kg	1%	Free
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**			
	7312.10.00	- Stranded wire, ropes and cables	kg	25%	Free
	7312.90.00	- Other	kg	25%	Free
73.13	**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.**	kg	25%	Free
73.14		**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**			

		- Woven cloth :			
	7314.12.00	-- Endless bands for machinery, of stainless steel	kg	1%	Free
	7314.14.00	-- Other woven cloth, of stainless steel	kg	1%	Free
	7314.19.00	-- Other	kg	25%	Free
	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	kg	25%	Free
		- Other grill, netting and fencing, welded at the intersection :			
	7314.31.00	-- Plated or coated with zinc	kg	10%	Free
	7314.39.00	-- Other	kg	25%	Free
		- Other cloth, grill, netting and fencing :			
	7314.41.00	-- Plated or coated with zinc	kg	25%	Free
	7314.42.00	-- Coated with plastics	kg	25%	Free
	7314.49.00	-- Other	kg	25%	Free
	7314.50.00	- Expanded metal	kg	25%	Free
73.15		**Chain and parts thereof, of iron or steel.**			
		- Articulated link chain and parts thereof :			
		-- Roller chain :			
	7315.11.10	--- Of a kind used exclusively in bicycles or cycle rickshaws or automotive vehicles	kg	10%	Free
	7315.11.20	--- Of kind used exclusively in motorcycles	kg	10%	Free
	7315.11.90	--- Other	kg	10%	Free
	7315.12.00	-- Other chain	kg	10%	Free
	7315.19.00	-- Parts	kg	10%	Free
	7315.20.00	- Skid chain	kg	25%	Free
		- Other chain :			
	7315.81.00	-- Stud link	kg	25%	Free
	7315.82.00	-- Other, welded link	kg	25%	Free
	7315.89.00	-- Other	kg	25%	Free
	7315.90.00	- Other parts	kg	25%	Free
73.16	**7316.00.00**	**Anchors, grapnels and parts thereof, of iron or steel.**	kg	25%	Free
73.17	**7317.00.00**	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**	kg	25%	Free
73.18		**Screws, bolts, nuts, coach screws, screw hooks, river, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**			
		- Threaded articles :			
	7318.11.00	-- Coach screws	kg	25%	Free
	7318.12.00	-- Other wood screws	kg	25%	Free
	7318.13.00	-- Screw hooks and screw rings	kg	25%	Free
	7318.14.00	-- Self-tapping screws	kg	25%	Free
		-- Other screws and bolts, whether or not with their nuts or washers :			
	7318.15.10	--- Flus type tower bolt imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	7318.15.90	--- Other	kg	25%	Free
	7318.16.00	-- Nuts	kg	25%	Free
	7318.19.00	-- Other	kg	25%	Free
		- Non-threaded articles :			
	7318.21.00	-- Spring washers and other lock washers	kg	10%	Free
		-- Other washers :			
	7318.22.10	--- Rotor washers imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	25%	Free
	7318.22.90	--- Other	kg	25%	Free
		-- Rivets :			
	7318.23.10	--- Stapple pin for TV cabinet and Rivets for TV/Radio	kg	10%	Free
	7318.23.90	--- Other	kg	25%	Free
	7318.24.00	-- Cotters and cotter-pins	kg	25%	Free
		-- Other :			
	7318.29.10	--- M.S. Nipple	kg	5%	Free
	7318.29.90	--- Other	kg	25%	Free

73.19		**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**			
	7319.40.00	- Safety pins and other pins	kg	25%	Free
	7319.90.00	- Other	kg	25%	Free
73.20		**Springs and leaves for springs, of iron or steel.**			
	7320.10.00	- Leaf-springs and leaves therefore	kg	25%	Free
	7320.20.00	- Helical springs	kg	25%	Free
		- Other :			
	7320.90.10	-- Imported by Industrial IRC holder VAT compliant LPG filling plant	kg	25%	Free
	7320.90.20	-- Spring imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	25%	Free
	7320.90.90	--- Other	kg	25%	Free
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**			
		- Cooking appliances and plate warmers :			
	7321.11.00	-- For gas fuel or for both gas and other fuels	u	25%	Free
	7321.12.00	-- For liquid fuel	u	25%	Free
	7321.19.00	-- Other, including appliances for solid fuel	u	25%	Free
		- Other appliances :			
		-- For gas fuel or for both gas and other fuels :			
	7321.81.10	--- Burners of a type exclusively for laboratory use	u	5%	Free
	7321.81.90	--- Other	u	25%	Free
		-- For liquid fuel :			
	7321.82.10	--- Burners of a type exclusively for laboratory use	u	5%	Free
	7321.82.90	--- Other	u	25%	Free
		-- Other, including appliances for solid fuel :			
	7321.89.10	--- Stove using biomass	u	10%	Free
	7321.89.90	--- Other	u	25%	Free
	7321.90.00	- Parts	kg	10%	Free
73.22		**Radiators for central heading, 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	kg	25%	Free
	7322.19.00	-- Other	kg	25%	Free
	7322.90.00	- Other	kg	25%	Free
73.23		**Table, kitchen or other household articles and parts thereof of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**			
	7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
		- Other :			
	7323.91.00	-- Of cast iron, not enamelled	kg	25%	Free
	7323.92.00	-- Of cast iron, enamelled	kg	25%	Free
	7323.93.00	-- Of stainless steel	kg	25%	Free
	7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	kg	25%	Free
		-- Other :			
	7323.99.10	--- Parts of table, kitchen or other household articles imported by Industrial IRC holder VAT compliant table, kitchen or other household articles manufacturers	kg	25%	Free
	7323.99.90	--- Other	kg	25%	Free

73.24		**Sanitary ware and parts thereof, of iron or steel.**			
	7324.10.00	- Sinks and wash basins, of stainless steel	kg	25%	Free
		- Baths :			
	7324.21.00	-- Of cast iron, whether or not enamelled	kg	25%	Free
	7324.29.00	-- Other	kg	25%	Free
	7324.90.00	- Other, including parts	kg	25%	Free
73.25		**Other cast articles of iron or steel.**			
	7325.10.00	- Of non-malleable cast iron	kg	25%	Free
		- Other :			
	7325.91.00	-- Grinding balls and similar articles for mills	kg	10%	Free
	7325.99.00	-- Other	kg	25%	Free
73.26		**Other articles of iron or steel.**			
		- Forged or stamped, but not further worked :			
	7326.11.00	-- Grinding balls and similar articles for mills	kg	10%	Free
	7326.19.00	-- Other	kg	25%	Free
		- Articles of iron or steel wire :			
	7326.20.10	--- Bead wire for cycle tyres	kg	10%	Free
	7326.20.90	--- Other	kg	25%	Free
		- Other :			
	7326.90.10	--- Steel bobbin	kg	5%	Free
	7326.90.90	--- Other	kg	25%	Free

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 per cent by weight of copper; or
Metal containing at least 97.5 per cent 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	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3

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

(b) ***Copper alloys***

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

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) ***Master alloys***

Alloys containing with other elements more than 10% by
weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals, However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

Sub-heading 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
74.01	**7401.00.00**	**Copper mattes; cement copper (precipitated copper).**	kg	5%	Free
74.02	**7402.00.00**	**Unrefined copper; copper anodes for electrolytic refining.**	kg	5%	Free
74.03		**Refined copper and copper alloys, unwrought**.			
		- Refined copper :			
	7403.11.00	-- Cathodes and sections of cathodes	kg	5%	Free
	7403.12.00	-- Wire-bars	kg	5%	Free
	7403.13.00	-- Billets	kg	5%	Free
	7403.19.00	-- Other	kg	5%	Free
		- Copper alloys :			
	7403.21.00	-- Copper-zinc base alloys (brass)	kg	5%	Free
	7403.22.00	-- Copper-tin base alloys (bronze)	kg	5%	Free
	7403.29.00	-- Other copper alloys (other than master alloys of heading No. 74.05)	kg	5%	Free
74.04	**7404.00.00**	**Copper waste and scrap.**	kg	5%	Free
74.05	**7405.00.00**	**Master alloys of copper.**	kg	5%	Free
74.06		**Copper powders and flakes.**			
	7406.10.00	- Powders of non-lamellar structure	kg	5%	Free
	7406.20.00	- Powders of lamellar structure flakes	kg	5%	Free
74.07		**Copper bars, rods and profiles.**			
	7407.10.00	- Of refined copper	kg	5%	Free
		- Of copper alloys :			
		-- Of copper-zinc base alloys: (brass) :			
	7407.21.10	--- Brass rods imported by Industrial IRC holder VAT compliant valve & bung manufacturing industries	kg	10%	Free
	7407.21.90	--- Other	kg	10%	Free
	7407.29.00	-- Other	kg	10%	Free
74.08		**Copper wire**.			
		- Of refined copper :			
	7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	15%	Free
		-- Other :			
	7408.19.10	--- Copper wire Imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	7408.19.90	--- Other	kg	10%	Free
		- Of copper alloys :			
	7408.21.00	-- Of copper-zinc base alloys (brass)	kg	10%	Free
	7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5%	Free
	7408.29.00	-- Other	kg	10%	Free
74.09		**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm**.			
		- Of refined copper :			
	7409.11.00	-- In coils	kg	25%	Free
	7409.19.00	-- Other	kg	10%	Free
		- Of copper-zinc base alloys (brass) :			
		-- In coils :			
	7409.21.10	--- Imported by Industrial IRC holder VAT compliant manufacturers	kg	10%	Free
	7409.21.90	--- Other	kg	10%	Free
	7409.29.00	-- Other	kg	10%	Free
		- Of copper-tin base alloys (bronze) :			
		-- In coils :			

	7409.31.10	--- Imported by Industrial IRC holder VAT compliant manufacturers	kg	10%	Free
	7409.31.90	--- Other	kg	10%	Free
	7409.39.00	-- Other	kg	10%	Free
	7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10%	Free
	7409.90.00	- Of other copper alloys	kg	10%	Free
74.10		**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm**.			
		- Not backed :			
	7410.11.00	-- Of refined copper	kg	10%	Free
	7410.12.00	-- Of copper alloys	kg	10%	Free
		- Backed :			
		-- Of refined copper :			
	7410.21.10	--- Imported by Industrial IRC holder VAT compliant printed circuit manufacturers	kg	10%	Free
	7410.21.90	--- Other	kg	10%	Free
	7410.22.00	-- Of copper alloys	kg	10%	Free
74.11		**Copper tubes and pipes**.			
		- Of refined copper :			
	7411.10.10	--- Imported by Industrial IRC holder VAT compliant compressor manufacturing industry	kg	15%	Free
	7411.10.90	--- Other	kg	15%	Free
		- Of copper alloys :			
	7411.21.00	-- Of copper-zinc base alloys (brass)	kg	5%	Free
	7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5%	Free
	7411.29.00	-- Other	kg	5%	Free
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves)**.			
	7412.10.00	- Of refined copper	kg	5%	Free
	7412.20.00	- Of copper alloys	kg	5%	Free
74.13	**7413.00.00**	**Stranded wire, cables, plated bands and the like, of copper, not electrically insulated.**	kg	5%	Free
[74.14]					
74.15		**Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper**.			
	7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	kg	25%	Free
		- Other articles, not threaded :			
	7415.21.00	-- Washers (including spring washers)	kg	1%	Free
	7415.29.00	-- Other	kg	5%	Free
		- Other threaded articles :			
		-- Screws; bolts and nuts :			
	7415.33.10	--- Screws for wood	kg	25%	Free
	7415.33.90	--- Other	kg	15%	Free
	7415.39.00	-- Other	kg	15%	Free
[74.16]					
[74.17]					
74.18		**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**			
	7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
	7418.20.00	- Sanitary ware and parts thereof	kg	25%	Free
74.19		**Other articles of copper**.			
	7419.20.00	- Cast, moulded, stamped or forged, but not further worked	kg	10%	Free
		- Other :			
	7419.80.10	--- Machinery parts	kg	1%	Free
	7419.80.20	--- Cloth, grill, and netting of copper wire; expanded metal of copper	kg	10%	Free
	7419.80.90	--- Other	kg	25%	Free

Chapter 75

Nickel and articles thereof

Sub-heading Notes.

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

(a) ***Nickel, not alloyed***

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

(i) the cobalt content by weight does not exceed 1.5 %, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other Elements

Elements		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 Note 9(C) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**			
	7501.10.00	- Nickel mattes	kg	5%	Free
	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	5%	Free
75.02		**Unwrought nickel.**			
	7502.10.00	- Nickel, not alloyed	kg	5%	Free
	7502.20.00	- Nickel alloys	kg	5%	Free
75.03	**7503.00.00**	**Nickel waste and scrap.**	kg	5%	Free
75.04	**7504.00.00**	**Nickel powders and flakes.**	kg	5%	Free
75.05		**Nickel bar, rods, profiles and wire.**			
		- Bars, rods and profiles :			
	7505.11.00	-- Of nickel, not alloyed	kg	15%	Free
	7505.12.00	-- Of nickel alloys	kg	15%	Free
		- Wire :			
	7505.21.00	-- Of nickel, not alloyed	kg	15%	Free
	7505.22.00	-- Of nickel, alloys	kg	15%	Free
75.06		**Nickel plates, sheets, strip and foil.**			
	7506.10.00	- Of nickel, not alloyed	kg	15%	Free
	7506.20.00	- Of nickel alloys	kg	15%	Free
75.07		**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**			
		- Tubes and pipes :			
	7507.11.00	-- Of nickel, not alloyed	kg	15%	Free
	7507.12.00	-- Of nickel alloys	kg	15%	Free
	7507.20.00	- Tube or pipe fittings	kg	15%	Free
75.08		**Other articles of nickel.**			
	7508.10.00	- Cloth, grill and netting, of nickel wire	kg	15%	Free
		- Other :			
	7508.90.10	--- Parts for machinery	kg	1%	Free
	7508.90.90	--- Other	kg	15%	Free

Chapter 76

Aluminium and articles thereof

Sub-heading Notes.

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

(a) ***Aluminium, not alloyed***

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

TABLE - OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	**1**
Other elements (1) each	**0.1(2)**

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.
(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) ***Aluminium alloys***

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Note 9(C) to Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
76.01		**Unwrought Aluminium.**			
		- Aluminium, not alloyed :			
	7601.10.10	--- Aluminium ingot imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	5%	Free
	7601.10.90	--- Other	kg	5%	Free
		- Aluminium alloys :			
	7601.20.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	5%	Free
	7601.20.90	--- Other	kg	5%	Free
76.02	**7602.00.00**	**Aluminium waste and scrap.**	kg	5%	Free
76.03		**Aluminium powders and flakes.**			
	7603.10.00	- Powder of non-lamellar structure	kg	5%	Free
	7603.20.00	- Powder of lamellar structure; flakes	kg	5%	Free
76.04		**Aluminium bars, rods and profiles.**			
	7604.10.00	- Of aluminium, not alloyed	kg	15%	Free
		- Of aluminium alloys :			
	7604.21.00	-- Hollow profiles	kg	15%	Free
	7604.29.00	-- Other	kg	15%	Free
76.05		**Aluminium wire.**			
		- Of aluminium, not alloyed :			
	7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	5%	Free
	7605.19.00	-- Other	kg	5%	Free

		- Of aluminium alloys :			
	7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5%	Free
	7605.29.00	-- Other	kg	15%	Free
76.06		**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**			
		- Rectangular (including square) :			
		-- Of Aluminium, not alloyed :			
	7606.11.10	--- Imported by Industrial IRC holder VAT compliant LED Lamp or electric fan manufacturing industry	kg	10%	Free
	7606.11.90	--- Other	kg	10%	Free
		-- Of Aluminium, alloys :			
	7606.12.10	--- Imported by Industrial IRC holder VAT compliant electric fan manufacturing industry	kg	10%	Free
	7606.12.90	--- Other	kg	10%	Free
		- Other :			
		-- Of aluminium, not alloyed :			
	7606.91.10	--- Aluminium slug	kg	10%	Free
	7606.91.90	--- Other	kg	10%	Free
		-- Of aluminium alloys :			
	7606.92.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	10%	Free
	7606.92.90	--- Other	kg	10%	Free
76.07		**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.**			
		- Not backed :			
		-- Rolled but not further worked :			
	7607.11.10	--- Imported by Industrial IRC holder VAT compliant manufacturing industries	kg	15%	Free
	7607.11.90	--- Other	kg	15%	Free
		-- Other :			
	7607.19.10	--- Aluminium foil lacquered imported by Industrial IRC holder VAT compliant manufacturers	kg	15%	Free
	7607.19.90	--- Other	kg	15%	Free
		- Backed :			
	7607.20.10	--- Backed by paper/paper board	kg	25%	Free
		--- Other :			
	7607.20.92	---- Co-polymer coated aluminium tape Imported by Industrial IRC holder VAT compliant cable manufacturing industries	kg	25%	Free
	7607.20.99	---- Other	kg	25%	Free
76.08		**Aluminium tubes and pipes.**			
	7608.10.00	- Of aluminium, not alloyed	kg	10%	Free
	7608.20.00	- Of aluminium alloys	kg	10%	Free
76.09	**7609.00.00**	**Aluminium, tube or pipe fittings (for example, couplings, elbows, sleeves).**	kg	10%	Free
76.10		**Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles tubes and the like, prepared for use in structures.**			
	7610.10.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
		- Other :			
	7610.90.10	--- Aluminium composite panel	kg	25%	Free
	7610.90.90	--- Other	kg	25%	Free
76.11	**7611.00.00**	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	kg	10%	Free
76.12		**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			

	7612.10.00	- Collapsible tubular containers	kg	10%	Free
		- Other :			
	7612.90.10	--- Aluminium can for inhaler, 19 ml; Aluminium sachet printed with name of medicine	kg	5%	Free
	7612.90.90	--- Other	kg	10%	Free
76.13	**7613.00.00**	**Aluminium containers for compressed or liquefied gas.**	kg	1%	Free
76.14		**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**			
	7614.10.00	- With steel core	kg	25%	Free
	7614.90.00	- Other	kg	25%	Free
76.15		**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and like, of aluminium; sanitary ware and parts thereof, of aluminium.**			
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :			
	7615.10.10	--- Table, kitchen or other household articles of alluminium; pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Free
	7615.10.90	--- Parts of table, kitchen or other household articles of alluminium	kg	15%	Free
	7615.20.00	- Sanitary ware and parts thereof	kg	25%	Free
76.16		**Other articles of aluminium.**			
	7616.10.00	- Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	10%	Free
		- Other :			
	7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	kg	10%	Free
	7616.99.00	-- Other	kg	25%	Free

Chapter 77

(Reserved for possible future use)

Chapter 78

Lead and articles thereof

Sub-heading Note.

In this Chapter the expression "refined lead" means:

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

TABLE -OTHER ELEMENTS

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
78.01		Unwrought lead.			
	7801.10.00	- Refined lead	kg	5%	25%
		- Other :			
	7801.91.00	-- Containing by weight antimony as the principal other element	kg	5%	25%
	7801.99.00	-- Other	kg	5%	25%
78.02	**7802.00.00**	**Lead waste and scrap.**	kg	5%	Free
[78.03]					
78.04		**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	kg	25%	Free
	7804.19.00	-- Other	kg	25%	Free
	7804.20.00	- Powders and flakes	kg	10%	Free
[78.05]					
78.06		**Other articles of lead.**			
	7806.00.10	--- Parts for machinery	kg	1%	Free
	7806.00.90	--- Other	kg	10%	Free

Chapter 79

Zinc and articles thereof

Sub-heading Note.

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

(a) ***Zinc, not alloyed***

Metal containing by weight at least 97.5% of zinc.

(b) ***Zinc alloys***
Metallic substances in which zinc predominates by weight over each of the other elements provided that the total content by weight of such other elements exceeds 2.5%

(c) ***Zinc dust***

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
79.01		**Unwrought zinc.**			
		- Zinc, not alloyed :			
		-- Containing by weight 99.99% or more of zinc :			
	7901.11.10	--- Zinc callots	kg	5%	Free
	7901.11.90	--- Other	kg	5%	Free
		-- Containing by weight less than 99.99% of zinc :			
		--- Zinc ingots :			
	7901.12.11	---- Imported by Industrial IRC holder VAT compliant alloy steel manufacturers	kg	10%	Free
	7901.12.19	---- Other	kg	10%	Free
	7901.12.90	--- Other	kg	10%	Free
	7901.20.00	- Zinc alloys	kg	10%	Free
79.02	**7902.00.00**	**Zinc waste and scrap.**	kg	5%	Free
79.03		**Zinc dust, powders and flakes.**			
	7903.10.00	- Zinc dust	kg	5%	Free
	7903.90.00	- Other	kg	10%	Free
79.04	**7904.00.00**	**Zinc bars, rods, profiles and wire**	kg	10%	Free
79.05	**7905.00.00**	**Zinc plates, sheets, strip and foil.**	kg	10%	Free
[79.06]					
79.07		**Other articles of zinc.**			
	7907.00.10	--- Parts of machinery	kg	1%	Free
	7907.00.90	--- Other	kg	10%	Free

Chapter 80

Tin and articles thereof

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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
80.01		**Unwrought tin**			
	8001.10.00	- Tin, not alloyed	kg	5%	Free
	8001.20.00	- Tin alloys	kg	5%	Free
80.02	**8002.00.00**	**Tin waste and scrap**	kg	5%	Free
80.03	**8003.00.00**	**Tin bars, rods, profiles and wire.**	kg	10%	Free
[80.04]					
[80.05]					
[80.06]					
80.07		**Other articles of tin.**			
	8007.00.10	--- Castings and forgings not further worked	kg	10%	Free
	8007.00.20	--- Parts of machinery	kg	1%	Free
	8007.00.90	--- Other	kg	10%	Free

Chapter 81

Other base metals; cermets; articles thereof

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**			
	8101.10.00	- Powders	kg	10%	Free
		- Other :			
	8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	10%	Free
	8101.96.00	-- Wire	kg	10%	Free
	8101.97.00	-- Waste and scrap	kg	10%	Free
		-- Other :			
	8101.99.10	--- Tungsten filament imported by Industrial IRC holder VAT compliant electric bulb manufacturers	kg	10%	Free
	8101.99.90	--- Other	kg	10%	Free
81.02		**Molybdenum and articles thereof, including waste and scrap.**			
	8102.10.00	- Powders	kg	10%	Free
		- Other :			
	8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	10%	Free
	8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10%	Free
	8102.96.00	-- Wire	kg	10%	Free
	8102.97.00	-- Waste and scrap	kg	10%	Free
	8102.99.00	-- Other	kg	10%	Free
81.03		**Tantalum and articles thereof, including waste and scrap.**			
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	10%	Free
	8103.30.00	- Waste and scrap	kg	10%	Free
		- Other :			
	8103.91.00	-- Crucibles	kg	10%	Free
	8103.99.00	-- Other	kg	10%	Free
81.04		**Magnesium and articles thereof, including waste and scrap.**			
		- Unwrought magnesium :			
	8104.11.00	-- Containing at least 99.8% by weight of magnesium	kg	10%	Free
	8104.19.00	-- Other	kg	10%	Free
	8104.20.00	- Waste and scrap	kg	10%	Free
	8104.30.00	- Raspings, turnings and granules, graded according to size; powders	kg	10%	Free
		- Other :			
	8104.90.10	--- Tubes and pipes; foil; hollow bars	kg	10%	Free
	8104.90.90	--- Other	kg	10%	Free
81.05		**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**			
	8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	10%	Free
	8105.30.00	- Waste and scrap	kg	10%	Free
	8105.90.00	- Other	kg	10%	Free
81.06		**Bismuth and articles thereof, including waste and scrap.**			
	8106.10.00	- Containing more than 99.99 % of bismuth, by weight	kg	10%	Free
	8106.90.00	- Other	kg	10%	Free
[81.07]					
81.08		**Titanium and articles thereof, including waste and scrap.**			
	8108.20.00	- Unwrought titanium; powders	kg	10%	Free
	8108.30.00	- Waste and scrap	kg	10%	Free
	8108.90.00	- Other	kg	10%	Free
81.09		**Zirconium and articles thereof, including waste and scrap.**			
		- Unwrought zirconium; powders :			
	8109.21.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	10%	Free

	8109.29.00	-- Other	kg	10%	Free
		- Waste and scrap :			
	8109.31.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	10%	Free
	8109.39.00	-- Other	kg	10%	Free
		- Other :			
	8109.91.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	10%	Free
	8109.99.00	-- Other	kg	10%	Free
81.10		**Antimony and articles thereof, including waste and scrap.**			
	8110.10.00	- Unwrought antimony; powders	kg	5%	Free
	8110.20.00	- Waste and scrap	kg	5%	Free
	8110.90.00	- Other	kg	5%	Free
81.11	**8111.00.00**	**Manganese and articles thereof, including waste and scrap.**	kg	10%	Free
81.12		**Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium, niobium (columbium), and articles of these metals, including waste and scrap.**			
		- Beryllium :			
	8112.12.00	-- Unwrought; powders	kg	10%	Free
	8112.13.00	-- Waste and scrap	kg	10%	Free
	8112.19.00	-- Other	kg	10%	Free
		- Chromium :			
	8112.21.00	-- Unwrought; powders	kg	10%	Free
	8112.22.00	-- Waste and scrap	kg	10%	Free
	8112.29.00	-- Other	kg	10%	Free
		- Hafnium :			
	8112.31.00	-- Unwrought; waste and scrap; powders	kg	10%	Free
	8112.39.00	-- Other	kg	10%	Free
		- Rhenium :			
	8112.41.00	-- Unwrought; waste and scrap; powders	kg	10%	Free
	8112.49.00	-- Other	kg	10%	Free
		- Thallium :			
	8112.51.00	-- Unwrought; powders	kg	10%	Free
	8112.52.00	-- Waste and scrap	kg	10%	Free
	8112.59.00	-- Other	kg	10%	Free
		- Cadmium :			
	8112.61.00	-- Waste and scrap	kg	10%	Free
	8112.69.00	-- Other	kg	10%	Free
		- Other :			
	8112.92.00	-- Unwrought; Waste and scrap; powders	kg	10%	Free
	8112.99.00	-- Other	kg	10%	Free
81.13	**8113.00.00**	**Cermets and articles thereof, including waste and scrap.**	kg	10%	Free

Chapter 82

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

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
82.01		**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**			
	8201.10.00	- Spades and shovels	kg	25%	Free
	8201.30.00	- Mattocks, picks, hoes and rakes	kg	25%	Free
	8201.40.00	- Axes, bill hooks and similar hewing tools	kg	25%	Free
	8201.50.00	- Secateurs and similar one-handed pruners and shears(including poultry shears)	kg	25%	Free
	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	25%	Free
	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	25%	Free
82.02		**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**			
	8202.10.00	- Hand saws	kg	25%	Free
	8202.20.00	- Band saw blades	kg	10%	Free
		- Circular saw blades (including slitting or slotting saw blades) :			
	8202.31.00	-- With working part of steel	kg	10%	Free
	8202.39.00	-- Other, including parts	kg	10%	Free
	8202.40.00	- Chain saw blades	kg	10%	Free
		- Other saw blades :			
	8202.91.00	-- Straight saw blades, for working metal	kg	5%	Free
		-- Other :			
	8202.99.10	--- Toothless saw blades	kg	10%	Free
	8202.99.90	--- Other	kg	10%	Free
82.03		**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**			

		- Files, rasps and similar tools :			
	8203.10.10	--- Files for cutting ampoules	kg	5%	Free
	8203.10.90	--- Other	kg	10%	Free
	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	10%	Free
	8203.30.00	- Metal cutting shears and similar tools	kg	1%	Free
	8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	1%	Free
82.04		**Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**			
		- Hand-operated spanners and wrenches :			
	8204.11.00	-- Non-adjustable	kg	10%	Free
	8204.12.00	-- Adjustable	kg	10%	Free
	8204.20.00	- Interchangeable spanner sockets, with or without handles	kg	5%	Free
82.05		**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machine; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**			
	8205.10.00	- Drilling, threading or tapping tools	kg	1%	Free
	8205.20.00	- Hammers and sledge hammers	kg	10%	Free
	8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	10%	Free
	8205.40.00	- Screwdrivers	kg	10%	Free
		- Other hand tools (including glaziers' diamonds) :			
	8205.51.00	-- Household tools	kg	10%	Free
		-- Other :			
	8205.59.10	--- Fibre optic cable fusion slicer	kg	5%	Free
	8205.59.90	--- Other	kg	10%	Free
	8205.60.00	- Blow lamps	kg	10%	Free
	8205.70.00	- Vices, clamps and the like	kg	10%	Free
	8205.90.00	- Other, including sets of articles of two or more of sub- headings of this heading	kg	10%	Free
82.06	**8206.00.00**	**Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.**	kg	10%	Free
82.07		**Interchangeable tools for hand tools, whether or not power-operated or for machine - tools (for example, for pressing, stamping, punching apping, 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	kg	1%	Free
	8207.19.00	-- Other, including parts	kg	1%	Free
	8207.20.00	- Dies for drawing or extruding metal	kg	1%	Free
	8207.30.00	- Tools for pressing, stamping or punching	kg	1%	Free
	8207.40.00	- Tools for tapping or threading	kg	1%	Free
	8207.50.00	- Tools for drilling, other than for rock drilling	kg	1%	Free
	8207.60.00	- Tools for boring or broaching	kg	1%	Free
	8207.70.00	- Tools for milling	kg	1%	Free
	8207.80.00	- Tools for turning	kg	1%	Free
	8207.90.00	- Other interchangeable tools	kg	1%	Free
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**			
	8208.10.00	- For metal working	kg	1%	Free
	8208.20.00	- For wood working	kg	1%	Free
	8208.30.00	- For kitchen appliances or for machines used by the food industry	kg	1%	Free
	8208.40.00	- For agricultural, horticultural or forestry machines	kg	1%	Free
	8208.90.00	- Other	kg	1%	Free
82.09	**8209.00.00**	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	kg	1%	Free
82.10	**8210.00.00**	**Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink.**	kg	25%	Free
82.11		**Knives with cutting blades,serrated or not (including pruning knives), other than knives of heading 82.08, and blades thereof.**			

	8211.10.00	- Sets of assorted articles	u	25%	Free
		- Other :			
	8211.91.00	-- Table knives having fixed blades	u	25%	Free
	8211.92.00	-- Other knives having fixed blades	u	25%	Free
	8211.93.00	-- Knives having other than fixed blades	u	25%	Free
	8211.94.00	-- Blades	kg	25%	Free
	8211.95.00	-- Handles of base metal	kg	25%	Free
82.12		**Razors and razor blades (including razor blade blanks in strips).**			
	8212.10.00	- Razors	u	25%	Free
		- Safety razor blades, including razor blade blanks in strips :			
		--- Stainless steel :			
	8212.20.11	---- Perforated blades, including blade blanks in strips or pieces width not exceeding half inch	u	10%	Free
	8212.20.19	---- Other	u	25%	Free
	8212.20.90	--- Other	u	25%	Free
	8212.90.00	- Other parts	kg	25%	Free
82.13	**8213.00.00**	**Scissors, tailors' shears and similar shears, and blades therefor.**	kg	25%	Free
82.14		**Other articles of cutlery (for example, hair clippers,butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**			
	8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	25%	Free
	8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	kg	25%	Free
	8214.90.00	- Other	kg	25%	Free
82.15		**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	kg	25%	Free
	8215.20.00	- Other sets of assorted articles	kg	25%	Free
		- Other :			
	8215.91.00	-- Plated with precious metal	kg	25%	Free
	8215.99.00	-- Other	kg	25%	Free

Chapter 83

Miscellaneous articles of base metal

Notes.

1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of headings 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapter 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
83.01		**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**			
	8301.10.00	- Padlocks	kg	25%	Free
	8301.20.00	- Locks of a kind used for motor vehicles	kg	25%	Free
	8301.30.00	- Locks of a kind used for furniture	kg	25%	Free
		- Other locks :			
	8301.40.10	--- Lever lock, Mortice lock imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	8301.40.90	--- Other	kg	25%	Free
	8301.50.00	- Clasps and frames with clasps, incorporating locks	kg	25%	Free
	8301.60.00	- Parts	kg	25%	Free
	8301.70.00	- Keys presented separately	kg	25%	Free
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**			
	8302.10.00	- Hinges	kg	25%	Free
	8302.20.00	- Castors	kg	25%	Free
	8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	25%	Free
		- Other mountings, fittings and similar articles :			
	8302.41.00	-- Suitable for buildings	kg	25%	Free
		-- Suitable for furniture :			
	8302.42.10	--- Magnatic door holder imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	8302.42.90	--- Other	kg	25%	Free
		-- Other :			
	8302.49.10	--- Device/fittings for barred windows and or panic exit doors	kg	5%	Free
		--- Other :			
	8302.49.91	---- Trolley bag/suitcase/travel bag accessories	kg	25%	Free
	8302.49.99	---- Other	kg	25%	Free
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	25%	Free
		- Automatic door closers :			
	8302.60.10	--- Imported by Industrial IRC holder VAT compliant fire-resistant door manufacturers	kg	25%	Free
	8302.60.90	--- Other	kg	25%	Free
83.03	**8303.00.00**	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**	kg	25%	Free
83.04	**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 94.03.**	kg	25%	Free

83.05		**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**			
	8305.10.00	- Fittings for loose-leaf binders or files	kg	25%	Free
	8305.20.00	- Staples in strips	kg	25%	Free
	8305.90.00	- Other, including parts	kg	25%	Free
83.06		**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**			
	8306.10.00	- Bells, gongs and the like	kg	25%	Free
		- Statuettes and other ornaments :			
	8306.21.00	-- Plated with precious metal	kg	25%	Free
	8306.29.00	-- Other	kg	25%	Free
	8306.30.00	- Photograph, picture or similar frames; mirrors	kg	25%	Free
83.07		**Flexible tubing of base metal, with or without fittings.**			
	8307.10.00	- Of iron or steel	kg	10%	Free
	8307.90.00	- Of other base metal	kg	10%	Free
83.08		**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**			
	8308.10.00	- Hooks, eyes and eyelets	kg	25%	Free
	8308.20.00	- Tubular or bifurcated rivets	kg	25%	Free
	8308.90.00	- Other, including parts	kg	25%	Free
83.09		**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**			
	8309.10.00	- Crown corks	kg	25%	Free
		- Other :			
	8309.90.10	--- Lug caps	kg	25%	Free
	8309.90.20	--- Container seal	kg	5%	Free
	8309.90.30	--- Combination seal for vials	kg	25%	Free
		--- Other :			
	8309.90.91	---- Bung	kg	25%	Free
	8309.90.99	---- Other	kg	25%	Free
83.10	**8310.00.00**	**Sign-plates, name-plates, address-plates and similar plates, numbers letters and other symbols, of base metal, excluding those of, heading 94.05.**	kg	25%	Free
83.11		**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**			
		- Coated electrodes of base metal, for electric-arc-welding :			
	8311.10.10	--- Welding wire imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	25%	Free
	8311.10.90	--- Other	kg	25%	Free
	8311.20.00	- Cored wire of base metal, for electric-arc-welding	kg	25%	Free
	8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	15%	Free
	8311.90.00	- Other	kg	15%	Free

Section XVI

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

Notes.

1.- This Section does not cover:

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV)

(e) Transmission or conveyor belts and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings. 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2.- Subject to 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 headings 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules;

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38, and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines, of that kind or in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29, or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

(c) All other parts are to be classified in headings 84.09,84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6.- (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.

(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Chapter 84

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

Notes.

1.- This Chapter does not cover :

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

(A) Heading 84.19 does not, however, cover:

(i) Germination plant, incubators or brooders (heading 84.36);

(ii) Grain dampening machines (heading 84.37);

(iii) Diffusing apparatus for sugar juice extraction (heading 84.38);

(iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(v) Machinery, plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover:

(i) Sewing machines for closing bags or similar containers (heading 84.52); or

(ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover:

(i) Ink-jet printing machines (heading 84.43); or

(ii) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, s coil flattener, and a shear.

6.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

8.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

10.- For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics, or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11.- (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1.- For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 6(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3.- For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
84.01		**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**			
	8401.10.00	- Nuclear reactors	kg	1%	Free
	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	1%	Free
	8401.30.00	- Fuel elements (cartridges), non-irradiated	kg	1%	Free
	8401.40.00	- Parts of nuclear reactors	kg	1%	Free
84.02		**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**			
		- Steam or other vapour generating boilers :			
	8402.11.00	-- Water tube boilers with a steam production exceeding 45 t per hour	kg	1%	Free
	8402.12.00	-- Water tube boilers with a steam production not exceeding45t per hour	kg	1%	Free
	8402.19.00	-- Other vapour generating boilers, including hybrid boilers	kg	1%	Free
	8402.20.00	- Super-heated water boilers	kg	1%	Free
	8402.90.00	- Parts	kg	1%	Free
84.03		**Central heating boilers other than those of heading 84.02.**			
	8403.10.00	- Boilers	kg	1%	Free
	8403.90.00	- Parts	kg	1%	Free

84.04		**Auxiliary plant for use with boilers of heading 84.02 or 84.03(for example, economisers, super-heaters, soot removers, gas recoveries); condensers for steam or other vapour power units.**			
	8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg	1%	Free
	8404.20.00	- Condensers for steam or other vapour power units	kg	1%	Free
	8404.90.00	- Parts	kg	1%	Free
84.05		**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**			
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	1%	Free
	8405.90.00	- Parts	kg	1%	Free
84.06		**Steam turbines and other vapour turbines.**			
	8406.10.00	- Turbines for marine propulsion	u	1%	Free
		- Other turbines :			
	8406.81.00	-- Of an output exceeding 40 MW	u	1%	Free
	8406.82.00	-- Of an output not exceeding 40 MW	u	1%	Free
	8406.90.00	- Parts	kg	1%	Free
84.07		**Spark-ignition reciprocating or rotary internal combustion piston engines.**			
	8407.10.00	- Aircraft engines	u	0%	Free
		- Marine propulsion engines :			
	8407.21.00	-- Outboard motors	u	5%	Free
	8407.29.00	-- Other	u	1%	Free
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :			
		-- Of a cylinder capacity not exceeding 50 cc :			
	8407.31.10	--- Two-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.20	--- Four-stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.31.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
	8407.32.10	--- Two stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.32.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :			
	8407.33.10	--- Two stroke engine 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.20	--- Four stroke engine for 3 wheeler/auto rickshaw	u	25%	Free
	8407.33.90	--- Other	u	25%	Free
		-- Of a cylinder capacity exceeding 1,000 cc :			
	8407.34.10	--- Bus or Truck engine with inbuilt CNG/LPG/LNG mechanism	u	10%	Free
	8407.34.90	--- Other	u	25%	Free
		- Other engines :			
	8407.90.10	--- Engine for Industrial use	u	1%	Free
	8407.90.90	--- Other	u	25%	Free
84.08		**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**			
	8408.10.00	- Marine propulsion engines	u	1%	Free
		- Engines of a kind used for the propulsion of vehicles of chapter 87 :			
	8408.20.10	--- Two-stroke engine for three wheelers and auto-richshaw	u	25%	Free
	8408.20.20	--- Four-stroke engines for three wheelers and auto-richshaw	u	25%	Free
		--- Engines of 2600 cc or more (used for vehicles of heading 87.02 & 87.04) :			
	8408.20.31	---- Bus or Truck engine with inbuilt CNG/LPG/LNG mechanism	u	10%	Free
	8408.20.39	---- Other	u	25%	Free
	8408.20.90	--- Other engines for vehicles of chapter no. 87	u	25%	Free
		- Other engine :			
	8408.90.10	--- Engines of capacity 3 to 45 HP	u	1%	Free
	8408.90.20	--- Engines for fishing trawler; Engines for industrial use	u	1%	Free
	8408.90.90	--- Other	u	10%	Free
84.09		**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**			

	8409.10.00	- For aircraft engines	kg	0%	Free
		- Other :			
		-- Suitable for use solely or principally with spark-ignition internal combustion piston engines :			
	8409.91.10	--- For engines of industrial use and of fishing trawler	kg	1%	Free
	8409.91.90	--- Other	kg	5%	Free
		-- Other :			
	8409.99.10	--- For engines of industrial use and of fishing trawler	kg	1%	Free
	8409.99.90	--- Other	kg	5%	Free
84.10		**Hydraulic turbines, water wheels, and regulators therefor.**			
		- Hydraulic turbines and water wheels :			
	8410.11.00	-- Of a power not exceeding 1,000 kW	u	1%	Free
	8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	1%	Free
	8410.13.00	-- Of a power exceeding 10,000 kW	u	1%	Free
	8410.90.00	- Parts, including regulators	kg	1%	Free
84.11		**Turbo-jets, turbo-propellers and other gas turbines.**			
		- Turbo-jets :			
	8411.11.00	-- Of a thrust not exceeding 25 kN	u	1%	Free
	8411.12.00	-- Of a thrust exceeding 25 kN	u	1%	Free
		- Turbo-propellers :			
	8411.21.00	-- Of a power not exceeding 1,100 kW	u	1%	Free
	8411.22.00	-- Of a power exceeding 1,100 kW	u	1%	Free
		- Other gas turbines :			
	8411.81.00	-- Of a power not exceeding 5,000 kW	u	1%	Free
	8411.82.00	-- Of a power exceeding 5,000 kW	u	1%	Free
		- Parts :			
	8411.91.00	-- Of turbo-jets or turbo-propellers	kg	1%	Free
	8411.99.00	-- Other	kg	1%	Free
84.12		**Other engines and motors.**			
		- Reaction engines other than turbo-jets :			
	8412.10.10	--- For aircraft	u	0%	Free
	8412.10.90	--- Other	u	1%	Free
		- Hydraulic power engines and motors :			
	8412.21.00	-- Linear acting (cylinders)	u	1%	Free
	8412.29.00	-- Other	u	1%	Free
		- Pneumatic power engines and motors :			
	8412.31.00	-- Linear acting (cylinders)	u	1%	Free
	8412.39.00	-- Other	u	1%	Free
	8412.80.00	- Other	u	1%	Free
		- Parts :			
	8412.90.10	--- For aircraft engines	kg	0%	Free
	8412.90.90	--- Other	kg	1%	Free
84.13		**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**			
		- Pumps fitted or designed to be fitted with a measuring device :			
	8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	1%	Free
	8413.19.00	-- Other	u	1%	Free
	8413.20.00	- Hand pumps, other than those of sub-heading 8413.11 or 8413.19	u	25%	Free
	8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u	10%	Free
	8413.40.00	- Concrete pumps	u	1%	Free
	8413.50.00	- Reciprocating positive displacement pumps	u	1%	Free
	8413.60.00	- Rotary positive displacement pumps	u	1%	Free
	8413.70.00	- Other centrifugal pumps	u	1%	Free
		- Other pumps; liquid elevators :			
	8413.81.00	-- Pumps	u	1%	Free
	8413.82.00	-- Liquid elevators, nes	u	1%	Free
		- Parts :			
	8413.91.00	-- Of pumps	kg	1%	Free
	8413.92.00	-- Of liquid elevators	kg	5%	Free

84.14		**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.**			
	8414.10.00	- Vacuum pumps	u	1%	Free
	8414.20.00	- Hand-or foot-operated air pumps	u	25%	Free
		- Compressors of a kind used in refrigerating equipment :			
	8414.30.10	--- Industrial type	u	1%	Free
	8414.30.90	--- Other	u	10%	Free
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u	1%	Free
		- 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	u	25%	Free
		-- Other :			
	8414.59.10	--- Ventilation exhaust fan with blade rotating diameter of 24 " or more	u	1%	Free
	8414.59.20	--- Laminar air flow equipment, industrial type	u	1%	Free
	8414.59.90	--- Other	u	25%	Free
	8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	u	25%	Free
	8414.70.00	- Gas-tight biological safety cabinets	u	25%	Free
		- Other :			
	8414.80.10	--- Air compressors	u	1%	Free
	8414.80.20	--- Industrial blower; Blowers for use in pisciculture and in tea industries	u	1%	Free
	8414.80.30	--- Pumps and compressors	u	5%	Free
		--- Compressors of a kind used in Air conditioner :			
	8414.80.41	---- Industrial type	u	1%	Free
	8414.80.49	---- Other	u	10%	Free
	8414.80.90	--- Other	u	25%	Free
		- Parts :			
	8414.90.10	--- Of fan	kg	25%	Free
	8414.90.20	--- Of compressor imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	10%	Free
	8414.90.90	--- Other	kg	10%	Free
84.15		**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**			
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system" :			
	8415.10.10	--- Requiring more than 2,00,000 BTU or equivalent	u	1%	Free
	8415.10.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
	8415.10.90	--- Other	u	25%	Free
		- Of a kind used for persons, in motor vehicles :			
	8415.20.10	--- Air conditioning machine requiring more than 2,00,000 BTU or equivalent of a kind used for persons, in motor vehicles imported by Industrial IRC holder VAT compliant bus body building industry.	u	1%	Free
	8415.20.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
	8415.20.90	--- Other	u	25%	Free
		- Other :			
		-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :			
	8415.81.10	--- Requiring more than 2,00,000 BTU or equivalent	u	1%	Free
	8415.81.20	--- Air handling unit or HVAC system imported by Industrial IRC holder VAT compliant pharmaceutical industries requiring more than 2,00,000 BTU or equivalent	u	1%	Free
	8415.81.30	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
	8415.81.90	--- Other	u	25%	Free
		-- Other, incorporating a refrigerating unit :			
	8415.82.10	--- requiring more than 2,00,000 BTU or equivalent	u	1%	Free
	8415.82.20	--- Air handling unit or HVAC system imported by Industrial IRC holder VAT compliant pharmaceutical industries requiring more than 2,00,000 BTU or equivalent	u	1%	Free
	8415.82.30	--- requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free

	8415.82.90	--- Other	u	25%	Free
		-- Not incorporating a refrigerating unit :			
	8415.83.10	--- For textile requiring more than 2,00,000 BTU or equivalent	u	1%	Free
	8415.83.20	--- Requiring exceeding 90,000 BTU but not exceeding 2,00,000 BTU	u	25%	Free
	8415.83.30	--- Stability/Humidity chamber imported by pharmaceutical industries	u	1%	Free
	8415.83.90	--- Other	u	25%	Free
		- Parts :			
	8415.90.10	--- Indoor or outdoor unit	u	25%	Free
	8415.90.90	--- Other	kg	25%	Free
84.16		**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**			
	8416.10.00	- Furnace burners for liquid fuel	kg	1%	Free
	8416.20.00	- Other furnace burners, including combination burners	kg	1%	Free
	8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	1%	Free
	8416.90.00	- Parts	kg	1%	Free
84.17		**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	u	1%	Free
	8417.20.00	- Bakery ovens, including biscuit ovens	u	1%	Free
	8417.80.00	- Other	u	1%	Free
	8417.90.00	- Parts	kg	1%	Free
84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15**			
	8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof.	u	25%	Free
		- Refrigerators, household type :			
	8418.21.00	-- Compression-type	u	25%	Free
	8418.29.00	-- Other	u	25%	Free
	8418.30.00	- Freezers of the chest type, not exceeding 800 L capacity	u	25%	Free
	8418.40.00	- Freezers of the upright type, not exceeding 900 L capacity	u	25%	Free
		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :			
	8418.50.10	---- Imported by VAT compliant supershop	u	25%	Free
	8418.50.90	--- Other	u	25%	Free
		- Other refrigerating or freezing equipment; heat pumps :			
		-- Heat pumps other than air conditioning machines of heading 84.15 :			
	8418.61.10	--- Industrial	u	1%	Free
	8418.61.90	--- Other	u	25%	Free
		-- Other :			
	8418.69.10	--- Industrial	u	1%	Free
		--- Other :			
	8418.69.91	---- Freezers of the chest type, exceeding 800 L capacity	u	25%	Free
	8418.69.92	---- Freezers of the upright type, exceeding 900 L capacity	u	25%	Free
	8418.69.93	---- Freezer or storage box of exceeding 2000 L capacity imported by Industrial IRC holder VAT compliant ice-cream manufacturing industries or cold storage	u	1%	Free
	8418.69.94	---- Mortuary imported by Industrial IRC holder VAT compliant hospital	u	25%	Free
	8418.69.95	---- Special type laboratory refrigerator imported by pharmaceutical industries	u	1%	Free
	8418.69.96	---- Chiller imported by Industrial IRC holder VAT compliant cold storage	u	10%	Free
	8418.69.99	---- Other	u	25%	Free
		- Parts :			
	8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	25%	Free
	8418.99.00	-- Other	kg	25%	Free

84.19		**Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 85.14) for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**			
		- Instantaneous or storage water heaters, non-electric :			
	8419.11.00	-- Instantaneous gas water heaters	u	10%	Free
	8419.12.00	-- Solar water heaters	u	0%	Free
	8419.19.00	-- Other	u	10%	Free
	8419.20.00	- Medical, surgical or laboratory sterilises	u	1%	Free
		- Dryers :			
	8419.33.00	-- Lyophilisation apparatus, freeze drying units and spray dryers	u	1%	Free
	8419.34.00	-- Other, for agricultural products	u	1%	Free
	8419.35.00	-- Other, for wood, paper pulp, paper or paperboard	u	1%	Free
	8419.39.00	-- Other	u	1%	Free
		- Distilling or rectifying plant :			
	8419.40.10	--- Water distillation equipment up to 20 litre	u	10%	Free
	8419.40.20	--- Solar power operated water distillation plant	u	1%	Free
	8419.40.90	--- Other	u	1%	Free
	8419.50.00	- Heat exchange units	u	1%	Free
	8419.60.00	- Machinery for liquefying air or other gases	u	1%	Free
		- Other machinery, plant and equipment :			
	8419.81.00	-- For making hot drinks or for cooking or heating food	u	1%	Free
	8419.89.00	-- Other	u	1%	Free
	8419.90.00	- Parts	kg	1%	Free
84.20		**Calendering or other rolling machines other than for metals or glass, and cylinders therefore.**			
	8420.10.00	- Calendering or other rolling machines	u	1%	Free
		- Parts :			
	8420.91.00	-- Cylinders	kg	1%	Free
	8420.99.00	-- Other	kg	1%	Free
84.21		**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**			
		- Centrifuges, including centrifugal dryers :			
	8421.11.00	-- Cream separators	u	1%	Free
	8421.12.00	-- Laundry dryer of 1 bhp or more	u	1%	Free
		-- Other :			
	8421.19.10	-- For laboratory use and for Industrial use	u	1%	Free
	8421.19.90	--- Other	u	25%	Free
		- Filtering or purifying machinery and apparatus for liquids :			
		-- For filtering or purifying water :			
	8421.21.10	--- Sterilisers for laboratory use	u	1%	Free
	8421.21.20	--- Domestic type water purifying apparatus/machine	u	10%	Free
		--- Other :			
	8421.21.91	---- Filtering or purifying machinery and apparatus to be used with swimming pools	u	10%	Free
	8421.21.92	---- Water purifying machine (industrial type)	u	1%	Free
	8421.21.93	---- Effluent (waste water) Treatment Plant	u	1%	Free
	8421.21.94	---- Carbon filter, filter housing, diffuser imported by Industrial IRC holder VAT compliant water purifying machine/apparatus manufacturing industry	u	25%	Free
	8421.21.95	---- Sewage treatment plant (STP)	u	5%	Free
	8421.21.99	---- Other	u	25%	Free
	8421.22.00	-- For filtering or purifying beverages other than water	u	5%	Free
	8421.23.00	-- Oil or petrol-filters for internal combustion engines	u	25%	Free
		-- Other :			
	8421.29.10	--- Cartridge/Membrane filter imported by Industrial IRC holder VAT compliant pharmaceuticals or water purifying machine/apparatus manufacturing industry	u	25%	Free
	8421.29.20	--- Haemodialyser (Artificial Kidney)	u	0%	Free
	8421.29.90	--- Other	u	25%	Free

		- Filtering or purifying machinery and apparatus for gases :			
	8421.31.00	-- Intake air filters for internal combustion engines	u	25%	Free
		-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines.			
	8421.32.10	--- Catalytic converter	u	5%	Free
	8421.32.20	--- Particulate filter for compression-ignition internal combustion engines	u	5%	Free
	8421.32.90	--- Other	u	25%	Free
		-- Other :			
	8421.39.20	--- Industrial filter for air or other gases; Overhead travelling cleaner, dust extractor or cyclone of industrial type	u	1%	Free
	8421.39.30	--- Leucocyte filter	u	0%	Free
		--- Other :			
	8421.39.91	---- Imported by Industrial IRC holder VAT compliant LPG filling plant	u	25%	Free
	8421.39.99	---- Other	u	25%	Free
		- Parts :			
	8421.91.00	-- Of centrifuges, including centrifugal dryers	kg	1%	Free
	8421.99.00	-- Other	kg	1%	Free
84.22		**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers, machinery for capsuling bottles, jars, tubes and similar containers, other packing or wrapping machinery(including heat-shrink wrapping machinery); machinery for aerating beverages.**			
		- Dish washing machines :			
	8422.11.00	-- Of the household type	u	5%	Free
	8422.19.00	-- Other	u	1%	Free
	8422.20.00	- Machinery for cleaning or drying bottles or other containers	u	1%	Free
	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	u	1%	Free
	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	1%	Free
	8422.90.00	- Parts	kg	1%	Free
84.23		**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**			
		- Personal weighing machines, including baby scales; household scales :			
	8423.10.10	--- Neonatal scale with spring	u	5%	Free
	8423.10.90	--- Other	u	10%	Free
	8423.20.00	- Scales for continuous weighing of goods on conveyors	u	1%	Free
	8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	1%	Free
		- Other weighing machinery :			
	8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	u	10%	Free
		-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg			
	8423.82.10	--- Weighing capacity exceeding 200Kg	u	1%	Free
	8423.82.90	--- Other	u	10%	Free
	8423.89.00	-- Other	u	1%	Free
	8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	kg	1%	Free
84.24		**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**			
	8424.10.00	- Fire extinguishers, whether or not charged	u	1%	Free
		- Spray guns and similar appliances :			
	8424.20.10	--- Of industrial use	u	1%	Free
	8424.20.20	--- Metered valves for inhaler	u	5%	Free
	8424.20.30	--- Sprinkler system and equipments	kg	1%	Free
	8424.20.90	--- Other	u	10%	Free
	8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	u	1%	Free
		- Agricultural or horticultural sprayers :			

		-- Portable sprayers :			
	8424.41.10	--- Hand-operated sprayers for agricultural use	u	1%	Free
	8424.41.90	--- Other	u	1%	Free
	8424.49.00	-- Other	u	1%	Free
		- Other appliances :			
	8424.82.00	-- Agricultural or horticultural	u	1%	Free
	8424.89.00	-- Other	u	1%	Free
	8424.90.00	- Parts	kg	1%	Free
84.25		**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**			
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :			
	8425.11.00	-- Powered by electric motor	u	1%	Free
	8425.19.00	-- Other	u	1%	Free
		- Winches; capstans :			
	8425.31.00	-- Powered by electric motor	u	1%	Free
	8425.39.00	-- Other	u	1%	Free
		- Jacks; hoists of a kind used for raising vehicles :			
	8425.41.00	-- Built-in jacking systems of a type used in garages	u	1%	Free
	8425.42.00	-- Other jacks and hoists, hydraulic	u	10%	Free
	8425.49.00	-- Other	u	10%	Free
84.26		**Ships' derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and work trucks fitted with a crane.**			
		- Overhead travelling cranes, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :			
	8426.11.00	-- Overhead travelling cranes on fixed support	u	1%	Free
	8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	u	1%	Free
	8426.19.00	-- Other	u	1%	Free
	8426.20.00	- Tower cranes	u	1%	Free
	8426.30.00	- Portal or pedestal jib cranes	u	1%	Free
		- Other machinery, self- propelled :			
		-- On tyres :			
	8426.41.10	--- Works trucks fitted with crane	u	25%	Free
	8426.41.90	--- Other	u	1%	Free
	8426.49.00	-- Other	u	1%	Free
		- Other machinery :			
	8426.91.00	-- Designed for mounting on road vehicles	u	1%	Free
	8426.99.00	-- Other	u	1%	Free
84.27		**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**			
	8427.10.00	- Self-propelled trucks powered by an electric motor	u	1%	Free
	8427.20.00	- Other self-propelled trucks	u	1%	Free
	8427.90.00	- Other trucks	u	10%	Free
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**			
	8428.10.00	- Lifts and skip hoists	u	5%	Free
	8428.20.00	- Pneumatic elevators and conveyors	u	1%	Free
		- Other continuous-action elevators and conveyors, for goods or materials :			
	8428.31.00	-- Specially designed for underground use	u	1%	Free
	8428.32.00	-- Other, bucket type	u	1%	Free
	8428.33.00	-- Other, belt type	u	1%	Free
	8428.39.00	-- Other	u	1%	Free
	8428.40.00	- Escalators and moving walkways	u	1%	Free
	8428.60.00	- Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars	u	1%	Free
	8428.70.00	- Industrial robots	u	1%	Free
	8428.90.00	- Other machinery	u	1%	Free
84.29		**Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**			
		- Bulldozers and angle dozers :			
	8429.11.00	-- Track laying	u	1%	Free
	8429.19.00	-- Other	u	1%	Free
	8429.20.00	- Graders and levellers	u	1%	Free

	8429.30.00	- Scrapers	u	1%	Free
	8429.40.00	- Tamping machines and road rollers	u	1%	Free
		- Mechanical shovels, excavators and shovel loaders :			
	8429.51.00	-- Front-end shovel loaders	u	1%	Free
	8429.52.00	-- Machinery with a 360^0 revolving superstructure	u	1%	Free
	8429.59.00	-- Other	u	1%	Free
84.30		**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.**			
	8430.10.00	- Pile-drivers and pile-extractors	u	1%	Free
	8430.20.00	- Snow-ploughs and snow-blowers	u	1%	Free
		- Coal or rock cutters and tunnelling machinery :			
	8430.31.00	-- Self-propelled	u	1%	Free
	8430.39.00	-- Other	u	1%	Free
		- Other boring or sinking machinery :			
	8430.41.00	-- Self-propelled	u	1%	Free
	8430.49.00	-- Other	u	1%	Free
	8430.50.00	- Other machinery, self-propelled	u	1%	Free
		- Other machinery, not self-propelled :			
		-- Tamping or compacting machinery :			
	8430.61.10	--- Sand/Vibro compaction machinery	u	0%	Free
	8430.61.20	--- Jet/Cement grouting machinery	u	0%	Free
	8430.61.30	--- Soil anchoring/Grouting apparatus	u	0%	Free
	8430.61.90	--- Other	u	1%	Free
	8430.69.00	-- Other	u	1%	Free
84.31		**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**			
	8431.10.00	- Of machinery of heading 84.25	kg	1%	Free
	8431.20.00	- Of machinery of heading 84.27	kg	1%	Free
		- Of machinery of heading 84.28 :			
	8431.31.00	-- Of lifts, skip hoists or escalators	kg	1%	Free
	8431.39.00	-- Other	kg	1%	Free
		- Of machinery of headings 84.26, 84.29 or 84.30 :			
	8431.41.00	-- Buckets, shovels, grabs and grips	kg	1%	Free
	8431.42.00	-- Bulldozer or angle dozer blades	kg	1%	Free
	8431.43.00	-- Parts for boring or sinking machinery of sub-heading 8430.41 or 8430.49	kg	1%	Free
	8431.49.00	-- Other	kg	1%	Free
84.32		**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**			
	8432.10.00	- Ploughs	u	1%	Free
		- Harrows, scarifiers, cultivators, weeders and hoes :			
	8432.21.00	-- Disc Harrows	u	1%	Free
	8432.29.00	-- Other	u	1%	Free
		- Seeders, planters and transplanters :			
	8432.31.00	-- No-till direct seeders, planters and transplanters	u	1%	Free
	8432.39.00	-- Other	u	1%	Free
		- Manure spreaders and fertiliser distributors :			
	8432.41.00	-- Manure spreaders	u	1%	Free
	8432.42.00	-- Fertiliser distributors	u	1%	Free
	8432.80.00	- Other machinery	u	1%	Free
	8432.90.00	- Parts	kg	1%	Free
84.33		**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**			
		- Mowers for lawns, parks or sports-grounds :			
	8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	u	5%	Free
	8433.19.00	-- Other	u	5%	Free
	8433.20.00	- Other mowers, including cutter bars for tractor mounting	u	1%	Free
	8433.30.00	- Other haymaking machinery	u	1%	Free
	8433.40.00	- Straw or fodder balers, including pick-up balers	u	1%	Free
		- Other harvesting machinery; threshing machinery :			

	8433.51.00	-- Combine harvester-threshers	u	1%	Free
	8433.52.00	-- Other threshing machinery	u	1%	Free
	8433.53.00	-- Root or tuber harvesting machines	u	1%	Free
		-- Other :			
	8433.59.10	--- Harvesting machinery	u	1%	Free
	8433.59.90	--- Other	u	1%	Free
	8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	1%	Free
	8433.90.00	- Parts	kg	1%	Free
84.34		**Milking machines and dairy machinery.**			
	8434.10.00	- Milking machines	u	1%	Free
	8434.20.00	- Dairy machinery	u	1%	Free
	8434.90.00	- Parts	kg	1%	Free
84.35		**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**			
	8435.10.00	- Machinery	u	1%	Free
	8435.90.00	- Parts	kg	1%	Free
84.36		**Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**			
	8436.10.00	- Machinery for preparing animal feeding stuffs	u	1%	Free
		- Poultry-keeping machinery; poultry incubators and brooders :			
	8436.21.00	-- Poultry incubators and brooders	u	1%	Free
	8436.29.00	-- Other	u	1%	Free
	8436.80.00	- Other machinery	u	1%	Free
		- Parts :			
	8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	1%	Free
	8436.99.00	-- Other	kg	1%	Free
84.37		**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**			
	8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	1%	Free
		- Other machinery :			
	8437.80.10	--- Rice huller and wheat crusher	u	15%	Free
	8437.80.90	--- Other	u	1%	Free
		- Parts :			
	8437.90.10	--- For Rice huller and wheat crusher	kg	10%	Free
	8437.90.90	--- Other	kg	1%	Free
84.38		**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.**			
	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	1%	Free
	8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	1%	Free
	8438.30.00	- Machinery for sugar manufacture	u	1%	Free
	8438.40.00	- Brewery machinery	u	1%	Free
	8438.50.00	- Machinery for the preparation of meat or poultry	u	1%	Free
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	u	1%	Free
	8438.80.00	- Other machinery	u	1%	Free
	8438.90.00	- Parts	kg	1%	Free
84.39		**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	u	1%	Free
	8439.20.00	- Machinery for making paper or paperboard	u	1%	Free
	8439.30.00	- Machinery for finishing paper or paperboard	u	1%	Free
		- Parts :			
	8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	kg	1%	Free
	8439.99.00	-- Other	kg	1%	Free

84.40		**Book-binding machinery, including book-sewing machines.**			
	8440.10.00	- Machinery	u	1%	Free
	8440.90.00	- Parts	kg	1%	Free
84.41		**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**			
	8441.10.00	- Cutting machines	u	1%	Free
	8441.20.00	- Machines for making bags, sacks or envelopes	u	1%	Free
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	1%	Free
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	u	1%	Free
	8441.80.00	- Other machinery	u	1%	Free
	8441.90.00	- Parts	kg	1%	Free
84.42		**Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**			
	8442.30.00	- Machinery, apparatus and equipment	u	1%	Free
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg	1%	Free
		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :			
	8442.50.10	--- Printing type	kg	10%	Free
	8442.50.20	--- Printing plates	kg	10%	Free
	8442.50.90	--- Other	kg	1%	Free
84.43		**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.**			
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :			
	8443.11.00	-- Offset printing machinery, reel fed	u	1%	Free
	8443.12.00	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	1%	Free
	8443.13.00	-- Other offset printing machinery	u	1%	Free
	8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	u	1%	Free
	8443.15.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	1%	Free
	8443.16.00	-- Flexographic printing machinery	u	1%	Free
	8443.17.00	-- Gravure printing machinery	u	1%	Free
	8443.19.00	-- Other	u	1%	Free
		- Other printers, copying machines and facsimile machines, whether or not combined :			
	8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	5%	Free
		-- Other, capable of connecting to an automatic data processing machine or to a network :			
	8443.32.10	--- Computer printer	u	5%	Free
	8443.32.90	--- Other	u	1%	Free
		-- Other :			
	8443.39.10	--- Inkjet printer	u	1%	Free
		--- Other :			
	8443.39.91	---- Copying machines and facsimile machines	u	5%	Free
	8443.39.99	---- Other	u	1%	Free
		- Parts and accessories :			
	8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other components of heading 84.42	kg	1%	Free
		-- Other :			
	8443.99.10	--- Toner cartridge/Inkjet cartridge for Computer Printer	u	5%	Free
	8443.99.20	--- Other parts for Computer Printer	u	5%	Free
	8443.99.90	--- Other	u	10%	Free

84.44	**8444.00.00**	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	u	1%	Free
84.45		**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**			
		- Machines for preparing textile fibres :			
	8445.11.00	-- Carding machines	u	1%	Free
	8445.12.00	-- Combing machines	u	1%	Free
	8445.13.00	-- Drawing or roving machines	u	1%	Free
	8445.19.00	-- Other	u	1%	Free
	8445.20.00	- Textile spinning machines	u	1%	Free
	8445.30.00	- Textile doubling or twisting machines	u	1%	Free
	8445.40.00	- Textile winding (including weft-winding) or reeling machines	u	1%	Free
	8445.90.00	- Other	u	1%	Free
84.46		**Weaving machines (looms).**			
	8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	u	1%	Free
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :			
	8446.21.00	-- Power looms	u	1%	Free
	8446.29.00	-- Other	u	1%	Free
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	1%	Free
84.47		**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**			
		- Circular knitting machines :			
	8447.11.00	-- With cylinder diameter not exceeding 165 mm	u	1%	Free
	8447.12.00	-- With cylinder diameter exceeding 165 mm	u	1%	Free
	8447.20.00	- Flat knitting machines; stitch-bonding machines	u	1%	Free
	8447.90.00	- Other	u	1%	Free
84.48		**Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).**			
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :			
	8448.11.00	-- Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	1%	Free
	8448.19.00	-- Other	kg	1%	Free
		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery :			
	8448.20.10	--- Jute pin, jute staves	kg	15%	Free
	8448.20.90	--- Other	kg	1%	Free
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :			
	8448.31.00	-- Card clothing	kg	1%	Free
	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	kg	1%	Free
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	u	1%	Free
	8448.39.00	-- Other	kg	1%	Free
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :			
		-- Reeds for looms, healds and heald-frames :			
	8448.42.10	--- Reeds and wire healds	kg	5%	Free
	8448.42.90	--- Other	kg	1%	Free
	8448.49.00	-- Other	kg	1%	Free
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :			
	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	u	1%	Free
	8448.59.00	-- Other	kg	1%	Free

84.49	**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.**	kg	1%	Free
84.50		**Household or laundry-type washing machines, including machines which both wash and dry.**			
		- Machines, each of a dry linen capacity not exceeding 10 kg :			
	8450.11.00	-- Fully-automatic machines	u	25%	Free
	8450.12.00	-- Other machines, with built-in centrifugal drier	u	25%	Free
	8450.19.00	-- Other	u	25%	Free
		- Machines, each of a dry linen capacity exceeding 10 kg :			
	8450.20.10	--- Household type washing machine capacity not exceeding 18 kg	u	25%	Free
	8450.20.90	--- Other	u	1%	Free
	8450.90.00	- Parts	kg	1%	Free
84.51		**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics .**			
	8451.10.00	- Dry-cleaning machines	u	1%	Free
		- Drying machines :			
	8451.21.00	-- Each of a dry linen capacity not exceeding 10kg	u	5%	Free
	8451.29.00	-- Other	u	1%	Free
	8451.30.00	- Ironing machines and presses (including fusing presses)	u	1%	Free
	8451.40.00	- Washing, bleaching or dyeing machines	u	1%	Free
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	1%	Free
	8451.80.00	- Other machinery	u	1%	Free
	8451.90.00	- Parts	kg	1%	Free
84.52		**Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.**			
	8452.10.00	- Sewing machines of the household type	u	10%	Free
		- Other sewing machines :			
	8452.21.00	-- Automatic units	u	1%	Free
		-- Other :			
	8452.29.10	--- Non-electric	u	10%	Free
	8452.29.90	--- Other	u	1%	Free
	8452.30.00	- Sewing machine needles	kg	1%	Free
		- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :			
	8452.90.10	--- Furniture, bases and covers for sewing machines and parts thereof	kg	5%	Free
	8452.90.90	--- Other parts of sewing machines	kg	1%	Free
84.53		**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**			
	8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	u	1%	Free
	8453.20.00	- Machinery for making or repairing footwear	u	1%	Free
	8453.80.00	- Other machinery	u	1%	Free
	8453.90.00	- Parts	kg	1%	Free
84.54		**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**			
	8454.10.00	- Converters	u	1%	Free
	8454.20.00	- Ingot moulds and ladles	u	1%	Free
	8454.30.00	- Casting machines	u	1%	Free
	8454.90.00	- Parts	kg	1%	Free
84.55		**Metal-rolling mills and rolls therefore**			
	8455.10.00	- Tube mills	u	1%	Free
		- Other rolling mills :			
	8455.21.00	-- Hot or combination hot and cold	u	1%	Free
	8455.22.00	-- Cold	u	1%	Free
	8455.30.00	- Rolls for rolling mills	u	1%	Free
	8455.90.00	- Other parts	kg	1%	Free

84.56		**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines**			
		- Operated by laser or other light or photon beam processes :			
	8456.11.00	-- Operated by laser	u	1%	Free
	8456.12.00	-- Operated by other light or photon beam processes	u	1%	Free
	8456.20.00	- Operated by ultra-sonic processes	u	1%	Free
	8456.30.00	- Operated by electro-discharge processes	u	1%	Free
	8456.40.00	- Operated by plasma arc processes	u	1%	Free
	8456.50.00	- Water-jet cutting machines	u	1%	Free
	8456.90.00	- Other	u	1%	Free
84.57		**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**			
	8457.10.00	- Machining centres	u	1%	Free
	8457.20.00	- Unit construction machines (single station)	u	1%	Free
	8457.30.00	- Multi-station transfer machines	u	1%	Free
84.58		**Lathes (including turning centres) for removing metal.**			
		- Horizontal lathes :			
	8458.11.00	-- Numerically controlled	u	1%	Free
	8458.19.00	-- Other	u	1%	Free
		- Other lathes :			
	8458.91.00	-- Numerically controlled	u	1%	Free
	8458.99.00	-- Other	u	1%	Free
84.59		**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**			
	8459.10.00	- Way-type unit head machines	u	1%	Free
		- Other drilling machines :			
	8459.21.00	-- Numerically controlled	u	1%	Free
	8459.29.00	-- Other	u	1%	Free
		- Other boring-milling machines :			
	8459.31.00	-- Numerically controlled	u	1%	Free
	8459.39.00	-- Other	u	1%	Free
		- Other boring machines :			
	8459.41.00	-- Numerically controlled	u	1%	Free
	8459.49.00	-- Other	u	1%	Free
		- Milling machines, knee-type :			
	8459.51.00	-- Numerically controlled	u	1%	Free
	8459.59.00	-- Other	u	1%	Free
		- Other milling machines :			
	8459.61.00	-- Numerically controlled	u	1%	Free
	8459.69.00	-- Other	u	1%	Free
	8459.70.00	- Other threading or tapping machines	u	1%	Free
84.60		**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.**			
		- Flat-surface grinding machines :			
	8460.12.00	-- Numerically controlled	u	1%	Free
	8460.19.00	-- Other	u	1%	Free
		- Other grinding machines :			
	8460.22.00	-- Centreless grinding machines, numerically controlled	u	1%	Free
	8460.23.00	-- Other cylindrical grinding machines, numerically controlled	u	1%	Free
	8460.24.00	-- Other, numerically controlled	u	1%	Free
	8460.29.00	-- Other	u	1%	Free
		- Sharpening (tool or cutter grinding) machines :			
	8460.31.00	-- Numerically controlled	u	1%	Free
	8460.39.00	-- Other	u	1%	Free
	8460.40.00	- Honing or lapping machines	u	1%	Free
	8460.90.00	- Other	u	1%	Free

84.61		**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.**			
	8461.20.00	- Shaping or slotting machines	u	1%	Free
	8461.30.00	- Broaching machines	u	1%	Free
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	u	1%	Free
	8461.50.00	- Sawing or cutting-off machines	u	1%	Free
	8461.90.00	- Other	u	1%	Free
84.62		**Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw- benches); presses for working metal or metal carbides, not specified above.**			
		- Hot forming machines for forging, die forging (including presses) and hot hammers :			
	8462.11.00	-- Closed die forging machines	u	1%	Free
	8462.19.00	-- Other	u	1%	Free
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :			
	8462.22.00	-- Profile forming machines	u	1%	Free
	8462.23.00	-- Numerically controlled press brakes	u	1%	Free
	8462.24.00	-- Numerically controlled panel benders	u	1%	Free
	8462.25.00	-- Numerically controlled roll forming machines	u	1%	Free
	8462.26.00	-- Other numerically controlled bending, folding, straightening or flattening machines	u	1%	Free
	8462.29.00	-- Other	u	1%	Free
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :			
	8462.32.00	-- Slitting lines and cut-to-length lines	u	1%	Free
	8462.33.00	-- Numerically controlled shearing machines	u	1%	Free
	8462.39.00	-- Other	u	1%	Free
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :			
	8462.42.00	-- Numerically controlled	u	1%	Free
	8462.49.00	-- Other	u	1%	Free
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :			
	8462.51.00	-- Numerically controlled	u	1%	Free
	8462.59.00	-- Other	u	1%	Free
		- Cold metal working presses :			
	8462.61.00	-- Hydraulic presses	u	1%	Free
	8462.62.00	-- Mechanical presses	u	1%	Free
	8462.63.00	-- Servo-presses	u	1%	Free
	8462.69.00	-- Other	u	1%	Free
	8462.90.00	- Other	u	1%	Free
84.63		**Other machine-tools for working metal or cermets, without removing material.**			
	8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	u	1%	Free
	8463.20.00	- Thread rolling machines	u	1%	Free
	8463.30.00	- Machines for working wire	u	1%	Free
	8463.90.00	- Other	u	1%	Free
84.64		**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.**			
	8464.10.00	- Sawing machines	u	1%	Free
	8464.20.00	- Grinding or polishing machines	u	1%	Free
	8464.90.00	- Other	u	1%	Free
84.65		**Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**			

	8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	1%	Free
	8465.20.00	- Machining centres	u	1%	Free
		- Other :			
	8465.91.00	-- Sawing machines	u	1%	Free
	8465.92.00	-- Planing, milling or moulding (by cutting) machines	u	1%	Free
	8465.93.00	-- Grinding, sanding or polishing machines	u	1%	Free
	8465.94.00	-- Bending or assembling machines	u	1%	Free
	8465.95.00	-- Drilling or morticing machine	u	1%	Free
	8465.96.00	-- Splitting, slicing or paring machines	u	1%	Free
	8465.99.00	-- Other	u	1%	Free
84.66		**Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.**			
	8466.10.00	- Tool holders and self-opening dieheads	kg	1%	Free
	8466.20.00	- Work holders	kg	1%	Free
	8466.30.00	- Dividing heads and other special attachments for machines	kg	1%	Free
		- Other :			
	8466.91.00	-- For machines of heading 84.64	kg	1%	Free
	8466.92.00	-- For machines of heading 84.65	kg	1%	Free
	8466.93.00	-- For machines of headings 84.56 to 84.61	kg	1%	Free
	8466.94.00	-- For machines of heading 84.62 or 84.63	kg	1%	Free
84.67		**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**			
		- Pneumatic :			
	8467.11.00	-- Rotary type (including combined rotary-percussion)	u	10%	Free
	8467.19.00	-- Other	u	10%	Free
		- With self-contained electric motor :			
	8467.21.00	-- Drills of all kinds	u	1%	Free
	8467.22.00	-- Saws	u	1%	Free
	8467.29.00	-- Other	u	1%	Free
		- Other tools :			
	8467.81.00	-- Chain saws	u	10%	Free
	8467.89.00	-- Other	u	1%	Free
		- Parts :			
	8467.91.00	-- Of chain saws	kg	1%	Free
	8467.92.00	-- Of pneumatic tools	kg	10%	Free
	8467.99.00	-- Other	kg	1%	Free
84.68		**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading. No. 85.15; gas-operated surface tempering machines and appliances**			
	8468.10.00	- Hand-held blow pipes	u	1%	Free
	8468.20.00	- Other gas-operated machinery and apparatus	u	1%	Free
	8468.80.00	- Other machinery and apparatus	u	1%	Free
	8468.90.00	- Parts	kg	1%	Free
[84.69]					
84.70		**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device, cash registers**.			
	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	10%	Free
		- Other electronic calculating machines :			
	8470.21.00	-- Incorporating a printing device	u	10%	Free
	8470.29.00	-- Other	u	10%	Free
	8470.30.00	- Other calculating machines	u	10%	Free
	8470.50.00	- Cash registers	u	10%	Free
	8470.90.00	- Other	u	10%	Free

84.71		**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included**			
	8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	u	5%	Free
		- Other 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	u	5%	Free
	8471.49.00	-- Other, presented in the form of systems	u	5%	Free
	8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	5%	Free
		- Input or output units, whether or not containing storage units in the same housing:			
	8471.60.10	--- Finger print scanner/Biometric scanner	u	5%	Free
	8471.60.90	--- Other	u	5%	Free
	8471.70.00	- Storage units	u	5%	Free
	8471.80.00	- Other units of automatic data processing machines	u	5%	Free
	8471.90.00	- Other	u	5%	Free
84.72		**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**			
	8472.10.00	- Duplicating machines	u	10%	Free
	8472.30.00	- Machines for sorting or folding mail of for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	10%	Free
		- Other :			
	8472.90.10	--- Automated teller machine (ATM)	u	5%	Free
	8472.90.90	--- Other	u	10%	Free
84.73		**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.**			
		- Parts and accessories of the machines of heading 84.70 :			
	8473.21.00	-- Of the electronic calculating machines of sub-heading 8470.10, 8470.21 or 8470.29	kg	10%	Free
	8473.29.00	-- Other	kg	10%	Free
	8473.30.00	- Parts and accessories of the machines of heading No.84.71	u	5%	Free
	8473.40.00	- Parts and accessories of the machines of heading No.84.72	kg	10%	Free
	8473.50.00	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	kg	10%	Free
84.74		**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**			
	8474.10.00	- Sorting, screening, separating or washing machines	u	1%	Free
	8474.20.00	- Crushing or grinding machines	u	1%	Free
		- Mixing or kneading machines :			
	8474.31.00	-- Concrete or mortar mixers	u	1%	Free
	8474.32.00	-- Machines for mixing mineral substances with bitumen	u	1%	Free
	8474.39.00	-- Other	u	1%	Free
	8474.80.00	- Other machinery	u	1%	Free
	8474.90.00	- Parts	kg	1%	Free
84.75		**Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, 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 flash-bulbs, in glass envelopes	u	1%	Free

		- Machines for manufacturing or hot working glass or glassware :			
	8475.21.00	-- Machines for making optical fibres and preforms thereof	u	1%	Free
	8475.29.00	-- Other	u	1%	Free
	8475.90.00	- Parts	kg	1%	Free
84.76		**Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.**			
		- Automatic beverage-vending machines :			
	8476.21.00	-- Incorporating heating or refrigerating devices	u	10%	Free
	8476.29.00	-- Other	u	10%	Free
		- Other machines :			
	8476.81.00	-- Incorporating heating or refrigerating devices	u	10%	Free
	8476.89.00	-- Other	u	10%	Free
	8476.90.00	- Parts	kg	10%	Free
84.77		**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**			
	8477.10.00	- Injection-moulding machines	u	1%	Free
	8477.20.00	- Extruders	u	1%	Free
	8477.30.00	- Blow moulding machines	u	1%	Free
	8477.40.00	- Vacuum moulding machines and other thermoforming machines	u	1%	Free
		- Other machinery for moulding or otherwise forming :			
	8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	1%	Free
	8477.59.00	-- Other	u	1%	Free
	8477.80.00	- Other machinery	u	1%	Free
	8477.90.00	- Parts	kg	1%	Free
84.78		**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**			
	8478.10.00	- Machinery	u	10%	Free
	8478.90.00	- Parts	kg	10%	Free
84.79		**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	u	1%	Free
	8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	u	1%	Free
	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	u	1%	Free
	8479.40.00	- Rope or cable-making machines	u	1%	Free
	8479.50.00	- Industrial robots, not elsewhere specified or included	u	1%	Free
	8479.60.00	- Evaporative air coolers	u	25%	Free
		- Passenger boarding bridges :			
	8479.71.00	-- Of a kind used in airports	u	1%	Free
	8479.79.00	-- Other	u	1%	Free
		- Other machines and mechanical appliances :			
	8479.81.00	-- For treating metal, including electric wire coil-winders	u	1%	Free
	8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	1%	Free
	8479.83.00	-- Cold isostatic presses	u	1%	Free
	8479.89.00	-- Other	u	1%	Free
	8479.90.00	- Parts	kg	1%	Free
84.80		**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**			
	8480.10.00	- Moulding boxes for metal foundry	kg	1%	Free
	8480.20.00	- Mould bases	kg	1%	Free
	8480.30.00	- Moulding patterns	kg	1%	Free
		- Moulds for metal or metal carbides :			
	8480.41.00	-- Injection or compression types	kg	1%	Free
	8480.49.00	-- Other	kg	1%	Free
	8480.50.00	- Moulds for glass	kg	1%	Free
	8480.60.00	- Moulds for mineral materials	kg	1%	Free

		- Moulds for rubber or plastics :			
	8480.71.00	-- Injection or compression types	kg	1%	Free
	8480.79.00	-- Other	kg	1%	Free
84.81		**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**			
		- Pressure-reducing valves :			
		--- Inner diameter not exceeding 1 inch :			
	8481.10.11	---- Pressure regulator/valve for LPG	kg	5%	Free
	8481.10.19	---- Other	kg	25%	Free
	8481.10.90	--- Other	kg	1%	Free
		- Valves for oleo hydraulic or pneumatic transmissions :			
	8481.20.10	--- Inner diameter not exceeding 1 inch	kg	25%	Free
	8481.20.90	--- Other	kg	1%	Free
		- Check (non return) valves :			
		--- Inner diameter not exceeding 1 inch :			
	8481.30.11	---- Imported by LPG filling plant	kg	10%	Free
	8481.30.19	---- Other	kg	25%	Free
	8481.30.90	--- Other	kg	1%	Free
		- Safety or relief valves :			
		--- Inner diameter not exceeding 1 inch :			
	8481.40.11	---- Safety or relief valve for LPG	kg	5%	Free
	8481.40.19	---- Other	kg	25%	Free
	8481.40.90	--- Other	kg	1%	Free
		- Other appliances :			
	8481.80.10	--- Inner-tube valves for motorized or non-motorized vehicles	kg	5%	Free
		--- Inner diameter not exceeding 1 inch :			
	8481.80.21	---- Hand diaphragm valve	kg	10%	Free
	8481.80.29	---- Other	kg	25%	Free
	8481.80.90	--- Other	kg	10%	Free
		- Parts :			
	8481.90.10	--- Of taps and cocks	kg	25%	Free
	8481.90.90	--- Other	kg	1%	Free
84.82		**Ball or roller bearings.**			
	8482.10.00	- Ball bearings	kg	10%	Free
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	kg	10%	Free
	8482.30.00	- Spherical roller bearings	kg	10%	Free
	8482.40.00	- Needle roller bearings, including cage and needle roller assemblies	kg	10%	Free
	8482.50.00	- Other cylindrical roller bearings, including cage and roller assemblies	kg	10%	Free
	8482.80.00	- Other, including combined ball/roller bearing	kg	25%	Free
		- Parts :			
	8482.91.00	-- Balls, needles and rollers	kg	5%	Free
	8482.99.00	-- Other	kg	5%	Free
84.83		**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shafts 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	u	10%	Free
	8483.20.00	- Bearing housings, incorporating ball or roller bearings	u	1%	Free
	8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	1%	Free
	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	u	1%	Free
	8483.50.00	- Flywheels and pulleys, including pulley blocks	u	1%	Free
	8483.60.00	- Clutches and shaft couplings (including universal joints)	u	1%	Free
	8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	1%	Free
84.84		**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.**			

	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	1%	Free
	8484.20.00	- Mechanical seals	kg	1%	Free
	8484.90.00	- Other	kg	1%	Free
84.85		**Machines for additive manufacturing.**			
	8485.10.00	- By metal deposit	u	1%	Free
	8485.20.00	- By plastics or rubber deposit	u	1%	Free
	8485.30.00	- By plaster, cement, ceramics or glass deposit	u	1%	Free
	8485.80.00	- Other	u	1%	Free
	8485.90.00	- Parts	kg	1%	Free
84.86		**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.**			
	8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	u	1%	Free
	8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	1%	Free
	8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	u	1%	Free
	8486.40.00	- Machines and apparatus specified in Note 11 (C) to this Chapter	u	5%	Free
	8486.90.00	- Parts and accessories	kg	1%	Free
84.87		**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**			
	8487.10.00	- Ships' or boats' propellers and blades therefor	kg	10%	Free
	8487.90.00	- Other	kg	10%	Free

Chapter 85

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

Notes.

1.- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (Heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

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

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

3.- For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5.- For the purposes of heading 85.17, the term "smartphones” means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6.- For the purposes of heading 85.23 :

(a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7.- For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11.- For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers :

(a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light- emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12.- For the purposes of headings 85.41 and 85.42 :

(a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean :

(1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;".

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Note.

1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment.

These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.

3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras(generally subheading 8525.89).

4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
85.01		**Electric motors and generators (excluding generating sets).**			
		- Motors of an output not exceeding 37.5 W :			
	8501.10.10	--- Fan motor fitted with revolving mechanism	u	15%	Free
	8501.10.90	--- Other	u	15%	Free
		- Universal AC/DC motors of an output exceeding 37.5 W :			
	8501.20.10	--- Fan motor fitted with revolving mechanism	u	10%	Free
		--- Other :			
	8501.20.91	---- Of an output exceeding 37.5 W but not exceeding 750 W	u	15%	Free
	8501.20.99	---- Other	u	10%	Free
		- Other DC motors; DC generators, other than photovoltaic generators :			
	8501.31.00	-- Of a output not exceeding 750 W	u	15%	Free
	8501.32.00	-- Of an output exceeding 750 W but not exceeding 75 kW	u	1%	Free
	8501.33.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	u	1%	Free
	8501.34.00	-- Of an output exceeding 375 kW	u	1%	Free
		- Other AC motors, single-phase :			
	8501.40.10	--- Of an output not exceeding 750 W	u	15%	Free
	8501.40.20	--- Of an output exceeding 750 W but not exceeding 75 kW	u	1%	Free
	8501.40.90	--- Of an output exceeding 75 kW	u	1%	Free
		- Other AC motors, multi-phase :			
	8501.51.00	-- Of an output not exceeding 750 W	u	15%	Free
	8501.52.00	-- Of an output exceeding 750 W but not exceeding 75 kW	u	1%	Free
	8501.53.00	-- Of an output exceeding 75 kW	u	1%	Free
		- AC generators (alternators), other than photovoltaic generators :			
	8501.61.00	-- Of an output not exceeding 75 kVA	u	1%	Free
	8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	1%	Free
	8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	1%	Free
	8501.64.00	-- Of an output exceeding 750 kVA			
		- Photovoltaic DC generators :			
	8501.71.00	-- Of an output not exceeding 50 W	u	1%	Free
		-- Of an output exceeding 50 W :			
	8501.72.10	--- Of an output exceeding 50 W not exceeding 750 W	u	1%	Free
	8501.72.20	--- Of an output exceeding 750 W not exceeding 75 kW	u	1%	Free
	8501.72.30	--- Of an output exceeding 75 kW not exceeding 375 kW	u	1%	Free
	8501.72.40	--- Of an output exceeding 375 kW	u	1%	Free
		- Photovoltaic AC generators :			
	8501.80.10	--- Of an output not exceeding 75 kVA	u	1%	Free
	8501.80.20	--- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	1%	Free
	8501.80.30	--- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	1%	Free
	8501.80.90	--- Of an output exceeding 750 kVA	u	1%	Free
85.02		**Electric generating sets and rotary converters.**			
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :			
	8502.11.00	-- Of an output not exceeding 75 kVA:	u	1%	Free
	8502.12.00	-- Of an output exceeding 75 kVA but not exceeding 375 KVA	u	1%	Free
	8502.13.00	-- Of an output exceeding 375 kVA	u	1%	Free
	8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	u	1%	Free
		- Other generating sets :			
	8502.31.00	-- Wind-powered	u	1%	Free
	8502.39.00	-- Other	u	1%	Free
	8502.40.00	- Electric rotary converters	u	1%	Free
85.03		**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**			
	8503.00.10	--- parts of Photovoltaic generators	kg	1%	Free
	8503.00.20	--- parts of other generator	kg	1%	Free

	8503.00.30	--- Rotor/Motor bush imported by electric fan motor or water pump motor manufacturing industry	kg	1%	Free
	8503.00.90	--- Other	kg	1%	Free
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**			
	8504.10.00	- Ballasts for discharge lamps or tubes	u	25%	Free
		- Liquid dielectric transformers :			
	8504.21.00	-- Having a power handling capacity not exceeding 650 kVA	u	25%	Free
		-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :			
	8504.22.10	--- Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	u	25%	Free
	8504.22.90	--- Having a power handling capacity exceeding 1,000 kVA but not exceeding 10,000 kVA	u	10%	Free
		-- Having a power handling capacity exceeding 10,000 kVA :			
	8504.23.10	--- Handling capacity exceeding 120,000 kVA	u	1%	Free
	8504.23.90	--- Other	u	10%	Free
		- Other transformers :			
	8504.31.00	-- Having a power handling capacity not exceeding 1 kVA	u	10%	Free
	8504.32.00	-- Having a power handling capacity exceeding 1 kVA but not exceding 16 kVA	u	25%	Free
	8504.33.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	25%	Free
	8504.34.00	-- Having a power handling capacity exceeding 500 kVA	u	25%	Free
		- Static converters :			
	8504.40.10	--- Mobile and other battery charger (less than 10 VA)	u	25%	Free
	8504.40.20	--- UPS/IPS (capacity upto 2,000 VA)	u	15%	Free
	8504.40.30	--- Voltage stabilizer (capacity upto 2,000 VA)	u	15%	Free
	8504.40.90	--- Other	u	10%	Free
	8504.50.00	- Other inductors	u	1%	Free
		- Parts :			
	8504.90.10	--- Tap changer	kg	5%	Free
		--- Formed core :			
	8504.90.21	---- Imported by Industrial IRC holder VAT compliant voltage stabilizer manufacturing industries	kg	25%	Free
	8504.90.29	---- Other	kg	25%	Free
	8504.90.30	--- Parts of static converter	kg	10%	Free
	8504.90.40	--- UPS case imported by Industrial IRC holder VAT compliant UPS manufacturers	kg	25%	Free
	8504.90.90	--- Other parts	kg	25%	Free
85.05		**Electro-magnets; permanent magnets, and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**			
		- Permanent magnets and articles intended to become permanent magnets after magnetisation :			
	8505.11.00	-- Of metal	kg	1%	Free
	8505.19.00	-- Other	kg	1%	Free
	8505.20.00	- Electro-magnetic couplings, clutches and brakes	kg	1%	Free
	8505.90.00	- Other, including parts	kg	1%	Free
85.06		**Primary cells and primary batteries.**			
	8506.10.00	- Manganese dioxide	u	25%	Free
	8506.30.00	- Mercuric oxide	u	25%	Free
	8506.40.00	- Silver oxide	u	25%	Free
	8506.50.00	- Lithium	u	25%	Free
		- Air-zinc :			
	8506.60.10	--- For hearing aid	u	5%	Free
	8506.60.90	--- Other	u	25%	Free
	8506.80.00	- Other primary cells and primary batteries	u	25%	Free
		- parts :			
	8506.90.10	--- Separator	kg	10%	Free
	8506.90.90	--- Other	kg	10%	Free

85.07		**Electric accumulators, including separators therefor, whether or not rectangular (including square).**			
	8507.10.00	- Lead-acid, of a kind used for starting piston engines	u	25%	Free
		- Other lead-acid accumulators :			
	8507.20.10	--- Sealed (capacity 85 amp or less) imported by Industrial IRC holder VAT compliant UPS manufacturing industries	u	25%	Free
	8507.20.90	--- Other	u	25%	Free
	8507.30.00	- Nickel-cadmium	u	25%	Free
	8507.50.00	- Nickel-metal hydride	u	25%	Free
	8507.60.00	- Lithium-ion	u	25%	Free
		- Other :			
	8507.80.10	--- Power bank for charging mobile phone	u	10%	Free
	8507.80.90	--- Other	u	25%	Free
		- Parts :			
	8507.90.10	--- Separator	kg	10%	Free
	8507.90.90	--- Other	kg	10%	Free
85.08		**Vacuum cleaners.**			
		- With self-contained electric motor :			
	8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	25%	Free
	8508.19.00	-- Other	u	25%	Free
		- Other vacuum cleaners :			
	8508.60.10	--- Industrial type	u	5%	Free
	8508.60.90	--- Other	u	25%	Free
	8508.70.00	- Parts	kg	25%	Free
85.09		**Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.**			
	8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	25%	Free
	8509.80.00	- Other appliances	u	25%	Free
	8509.90.00	- Parts	kg	10%	Free
85.10		**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**			
	8510.10.00	- Shavers	u	25%	Free
	8510.20.00	- Hair clippers	u	25%	Free
	8510.30.00	- Hair-removing appliances	u	25%	Free
	8510.90.00	- Parts	kg	10%	Free
85.11		**Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.**			
		- Sparking plugs :			
	8511.10.10	--- Sparking plug used for exclusively in aircraft and helicopter engine	u	1%	Free
	8511.10.90	--- Other	u	10%	Free
	8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	u	10%	Free
	8511.30.00	- Distributors; ignition coils	u	10%	Free
	8511.40.00	- Starter motors and dual purpose starter-generators	u	10%	Free
	8511.50.00	- Other generators	u	10%	Free
	8511.80.00	- Other equipment	u	10%	Free
	8511.90.00	- Parts	kg	10%	Free
85.12		**Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**			
	8512.10.00	- Lighting or visual signaling equipment of a kind used on bicycle	u	10%	Free
	8512.20.00	- Other lighting or visual signaling equipment	u	10%	Free
	8512.30.00	- Sound signaling equipment	u	10%	Free
	8512.40.00	- Windscreen wipers, defrosters and demisters	u	10%	Free
	8512.90.00	- Parts	kg	10%	Free
85.13		**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**			

		- Lamps :			
	8513.10.10	--- Solar powered lantern/lamps having no provision for electrical power	u	0%	Free
	8513.10.90	--- Other lamps	u	25%	Free
		- Parts :			
	8513.90.10	--- Parts of solar powered lantern/lamps having no provision for electrical power imported by Industrial IRC holder VAT compliant LED lamp manufacturing industries	kg	10%	Free
	8513.90.90	--- Other	kg	10%	Free
85.14		**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**			
		- Resistance heated furnaces and ovens :			
	8514.11.00	-- Hot isostatic presses	u	1%	Free
	8514.19.00	-- Other	u	1%	Free
	8514.20.00	- Furnaces and ovens functioning by Induction or dielectric loss	u	1%	Free
		- Other furnaces and ovens :			
	8514.31.00	-- Electron beam furnaces	u	1%	Free
	8514.32.00	-- Plasma and vacuum arc furnaces	u	1%	Free
	8514.39.00	-- Other	u	1%	Free
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	1%	Free
	8514.90.00	- Parts	kg	1%	Free
85.15		**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**			
		- Brazing or soldering machines and apparatus :			
	8515.11.00	-- Soldering iron and guns	u	1%	Free
	8515.19.00	-- Other	u	1%	Free
		- Machines and apparatus for resistance welding of metal :			
	8515.21.00	-- Fully or partly automatic	u	1%	Free
	8515.29.00	-- Other	u	1%	Free
		- Machines and apparatus for arc (including plasma arc) welding of metals :			
	8515.31.00	-- Fully or partly automatic	u	1%	Free
	8515.39.00	-- Other	u	1%	Free
	8515.80.00	- Other machines and apparatus	u	1%	Free
	8515.90.00	- Parts	kg	1%	Free
85.16		**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.**			
		- Electric instantaneous or storage water heaters and immersion heaters :			
	8516.10.10	--- Solar water heater with insulated storage tank	u	10%	Free
	8516.10.90	--- Other	u	25%	Free
		- Electric space heating apparatus and electric soil heating apparatus :			
	8516.21.00	-- Storage heating radiators	u	10%	Free
	8516.29.00	-- Other	u	10%	Free
		- Electro-thermic hair-dressing or hand-drying apparatus :			
	8516.31.00	-- Hair dryers	u	25%	Free
	8516.32.00	-- Other hair-dressing apparatus	u	25%	Free
	8516.33.00	-- Hand-drying apparatus	u	25%	Free
		- Electric smoothing irons :			
	8516.40.10	--- Industrial steam Iron	u	1%	Free
	8516.40.90	--- Other	u	25%	Free
	8516.50.00	- Microwave ovens	u	25%	Free
	8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	25%	Free
		- Other electro-thermic appliances :			
	8516.71.00	-- Coffee or tea makers	u	25%	Free

	8516.72.00	-- Toasters	u	25%	Free
		-- Other :			
	8516.79.10	--- Vaporizer heating machine	u	25%	Free
	8516.79.20	--- Mosquito/Insect killing bat	u	25%	Free
	8516.79.90	--- Other	u	25%	Free
	8516.80.00	- Electric heating resistors	u	10%	Free
	8516.90.00	- Parts	kg	10%	Free
85.17		**Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**			
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :			
	8517.11.00	-- Line telephone sets with cordless handsets	u	25%	Free
	8517.13.00	-- Smartphones	u	25%	Free
	8517.14.00	-- Other telephones for cellular networks or for other wireless networks	u	25%	Free
	8517.18.00	-- Other	u	25%	Free
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :			
	8517.61.00	-- Base stations	u	10%	Free
		-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :			
	8517.62.10	--- Transmitting and receiving apparatus	u	10%	Free
	8517.62.20	--- Telephonic or telegraphic switching apparatus	u	10%	Free
	8517.62.30	--- Modem; Ethernet interface card; network switch; hub; router	u	10%	Free
	8517.62.40	--- Grandmaster clock; modulator; multiplexer; optical fibre platform;	u	10%	Free
	8517.62.50	--- Wi-Fi/Wimax LAN card and access point; Firewall (security hardware)	u	10%	Free
	8517.62.60	--- Antena for base station	u	10%	Free
	8517.62.90	--- Other	u	25%	Free
	8517.69.00	-- Other	u	25%	Free
		- Parts :			
	8517.71.00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	10%	Free
	8517.79.00	-- Other	kg	10%	Free
85.18		**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**			
	8518.10.00	- Microphones and stands therefore	u	25%	Free
		- Loudspeakers, whether or not mounted in their enclosures :			
	8518.21.00	-- Single loudspeakers, mounted in their enclosures	u	25%	Free
	8518.22.00	-- Multiple loudspeakers, mounted int the same enclosures	u	25%	Free
	8518.29.00	-- Other	u	25%	Free
	8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	25%	Free
	8518.40.00	- Audio-frequency electric amplifiers	u	25%	Free
	8518.50.00	- Electric sound amplifier sets	u	25%	Free
	8518.90.00	- Parts	kg	10%	Free
85.19		**Sound recording or reproducing apparatus.**			
	8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	25%	Free
	8519.30.00	- Turntables (record-decks)	u	25%	Free
		- Other apparatus :			
		-- Using magnetic, optical or semiconductor media :			
	8519.81.10	--- In CKD condition	u	25%	Free
	8519.81.20	--- In CBU condition	u	25%	Free
		-- Other :			
	8519.89.10	--- In CKD condition	u	25%	Free
	8519.89.20	--- In CBU condition	u	25%	Free
[85.20]					

85.21		**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**			
		- Magnetic tape-type :			
	8521.10.10	--- In CKD condition	u	25%	Free
	8521.10.20	--- In CBU condition	u	25%	Free
		- Other :			
	8521.90.10	--- In CKD condition	u	25%	Free
	8521.90.20	--- In CBU condition	u	25%	Free
85.22		**Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 or 85.21.**			
	8522.10.00	- Pick-up-cartridges	kg	25%	Free
		- Other :			
	8522.90.10	--- For apparatus of Heading 85.19	kg	25%	Free
	8522.90.20	--- For apparatus of Heading 85.21	kg	25%	Free
	8522.90.90	--- Other	kg	25%	Free
85.23		**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**			
		- Magnetic media :			
	8523.21.00	-- Cards incorporating a magnetic stripe	u	25%	Free
		-- Other :			
		--- Recorded :			
	8523.29.11	---- Recitation from the Holy Quran; Reproductions of speech	u	15%	Free
	8523.29.12	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
	8523.29.13	---- Other software for automatic data processing machines	u	25%	Free
	8523.29.19	---- Other	u	25%	Free
	8523.29.90	--- Other	u	15%	Free
		- Optical media :			
	8523.41.00	-- Unrecorded	u	15%	Free
		-- Other :			
	8523.49.10	--- Recitation from the Holy Quran; Reproductions of speech	u	15%	Free
		--- Incorporating software :			
	8523.49.21	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
	8523.49.29	---- Other software for automatic data processing machines	u	25%	Free
	8523.49.90	--- Other	u	25%	Free
		- Semiconductor media :			
		-- Solid-state non-volatile storage devices :			
	8523.51.10	--- Flash memory card or similar media, unrecorded	u	15%	Free
		--- Flash memory card or similar media Incorporating Software			
	8523.51.21	---- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
	8523.51.29	---- Other software for automatic data processing machines	u	25%	Free
	8523.51.90	--- Other	u	25%	Free
	8523.52.00	-- “Smart cards”	u	25%	Free
		-- Other :			
	8523.59.10	--- Proximity Cards and tags	u	25%	Free
	8523.59.20	--- RFID TAG imported by Industrial IRC holder VAT compliant 100% export-oriented textile industry	u	25%	Free
	8523.59.90	--- Other	u	15%	Free
		- Other :			
	8523.80.10	--- Database; operating systems; development tools; security software used for only data or information protection; word processing, spreadsheet, internet collaboration and presentation tools	u	5%	Free
	8523.80.20	--- Other software for automatic data processing machines	u	25%	Free
	8523.80.90	--- Other	u	25%	Free
85.24		**Flat panel display modules, whether or not incorporating touch-sensitive screens.**			

		- Without drivers or control circuits :			
		-- Of liquid crystals :			
	8524.11.10	--- Panel of apparatus of Heading 85.28 Imported by Industrial IRC holder VAT compliant TV manufacturing industry	kg	25%	Free
	8524.11.90	--- Other	kg	25%	Free
		-- Of organic light-emitting diodes (OLED) :			
	8524.12.10	--- OLED panel of apparatus of Heading 85.28 Imported by Industrial IRC holder VAT compliant TV manufacturing industry	kg	25%	Free
	8524.12.90	--- Other	kg	25%	Free
		-- Other :			
	8524.19.10	--- LED panel of apparatus of Heading 85.28 Imported by Industrial IRC holder VAT compliant TV manufacturing industry	kg	25%	Free
	8524.19.90	--- Other	kg	25%	Free
		- Other :			
	8524.91.00	-- Of liquid crystals	kg	25%	Free
	8524.92.00	-- Of organic light-emitting diodes (OLED)	kg	25%	Free
	8524.99.00	-- Other	kg	25%	Free
85.25		**Transmission apparatus for radio-broadcasting or television, whether of not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**			
		- Transmission apparatus :			
	8525.50.10	--- For installation in the aircraft	u	1%	Free
	8525.50.90	--- Other	u	10%	Free
		- Transmission apparatus incorporating reception apparatus :			
	8525.60.10	--- For installation in the aircraft	u	1%	Free
	8525.60.20	--- Walkie-talkie	u	25%	Free
	8525.60.90	--- Other	u	10%	Free
		- Television cameras, digital cameras and video camera recorders :			
		-- High-speed goods as specified in Subheading Note 1 to this Chapter			
	8525.81.10	--- Webcam or digital cameras	u	10%	Free
	8525.81.90	--- Other	u	10%	Free
		-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter			
	8525.82.10	--- Webcam or digital cameras	u	10%	Free
	8525.82.90	--- Other	u	10%	Free
		-- Other, night vision goods as specified in Subheading Note 3 to this Chapter			
	8525.83.10	--- Webcam or digital cameras	u	10%	Free
	8525.83.90	--- Other	u	10%	Free
	8525.89.00	-- Other	u	10%	Free
85.26		**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**			
	8526.10.00	Radar apparatus	u	1%	Free
		- Other :			
		-- Radio navigational aid apparatus :			
	8526.91.10	--- GPS vehicle tracking system	u	25%	Free
	8526.91.90	--- Other	u	1%	Free
	8526.92.00	-- Radio remote control apparatus	u	1%	Free
85.27		**Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**			
		- Radio-broadcast receivers capable of operating without an external source of power :			
	8527.12.00	-- Pocket-size radio cassette-players	u	25%	Free
	8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	u	25%	Free
	8527.19.00	-- Other	u	25%	Free
		- Radio broadcast receivers not capable of operating without as external source of power, of a kind used in motor vehicles :			
	8527.21.00	-- Combined with sound recording or reproducing apparatus	u	25%	Free
	8527.29.00	-- Other	u	25%	Free
		- Other :			

	8527.91.00	-- Combined with sound recording or reproducing apparatus	u	25%	Free
	8527.92.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	25%	Free
	8527.99.00	-- Other	u	25%	Free
85.28		**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.**			
		- Cathode-ray tube monitors :			
	8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	25%	Free
	8528.49.00	-- Other	u	25%	Free
		- Other monitors :			
		-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71 :			
	8528.52.10	--- Computer monitor size not exceeding 22 inch	u	25%	Free
	8528.52.90	--- Other monitor	u	25%	Free
	8528.59.00	-- Other	u	25%	Free
		- Projectors :			
	8528.62.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	5%	Free
	8528.69.00	-- Other	u	5%	Free
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
		-- Not designed to incorporate a video display or screen :			
	8528.71.10	--- Set-top box	u	10%	Free
	8528.71.90	--- Other	u	25%	Free
	8528.72.00	-- Other, colour	u	25%	Free
	8528.73.00	-- Other, monochrome	u	25%	Free
85.29		**Parts suitable for use solely or principally with the apparatus of headings Nos. 85.24 to 85.28.**			
	8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	25%	Free
		- Other :			
	8529.90.10	--- Parts of apparatus of Heading 85.27	kg	25%	Free
		--- Parts of apparatus of Heading 85.28			
	8529.90.21	---- LED bulb with bar imported by Industrial IRC holder VAT compliant television manufacturing industry	u	5%	Free
	8529.90.22	---- Open Cell for use in manufacturing of LCD,LED panel imported by industrial IRC holder VAT compliant television manufacturing Industry	u	25%	Free
	8529.90.23	---- Other parts imported by Industrial IRC holder VAT compliant television manufacturing industry	kg	25%	Free
	8529.90.29	---- Other including TV card	u	25%	Free
		--- Loaded printed circuit board of Heading 85.27 and 85.28			
	8529.90.31	---- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	kg	25%	Free
	8529.90.39	---- Other	kg	25%	Free
	8529.90.90	--- Parts of apparatus of Heading 85.24 to 85.26	kg	5%	Free
85.30		**Electrical signaling, safety or traffic control equipment, for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields (other than those of heading 86.08).**			
	8530.10.00	- Equipment for railways or tramways	u	10%	Free
	8530.80.00	- Other equipment	u	1%	Free
	8530.90.00	- Parts	kg	10%	Free
85.31		**Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**			
	8531.10.00	- Burglar or fire alarms and similar apparatus	u	1%	Free
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	10%	Free
	8531.80.00	- Other apparatus	u	10%	Free
	8531.90.00	- Parts	kg	10%	Free

85.32		**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)	u	10%	Free
		- Other fixed capacitors :			
	8532.21.00	-- Tantalum	kg	10%	Free
		-- Aluminium electrolytic :			
	8532.22.10	--- Imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	10%	Free
	8532.22.90	--- Other	kg	10%	Free
	8532.23.00	-- Ceramic dielectric, single layer	kg	10%	Free
	8532.24.00	-- Ceramic dielectric, multilayer	kg	10%	Free
	8532.25.00	-- Dielectric of paper or plastics	kg	10%	Free
		-- Other :			
	8532.29.10	--- Capacitor imported by Industrial IRC holder VAT compliant compressor manufacturers	kg	10%	Free
	8532.29.90	--- Other	kg	10%	Free
	8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	10%	Free
	8532.90.00	- Parts	kg	10%	Free
85.33		**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**			
	8533.10.00	- Fixed carbon resistors, composition or film types	kg	10%	Free
		- Other fixed resistors :			
	8533.21.00	-- For a power handling capacity not exceeding 20 W	kg	10%	Free
	8533.29.00	-- Other	kg	10%	Free
		- Wirewound variable resistors, including rheostats and potentiometers :			
	8533.31.00	-- For a power handling capacity not exceeding 20 W	kg	10%	Free
	8533.39.00	-- Other	kg	10%	Free
	8533.40.00	-- Other variable resistors, including rheostats and potentiometers	kg	10%	Free
	8533.90.00	- Parts	kg	10%	Free
85.34	**8534.00.00**	**Printed circuits.**	kg	5%	Free
85.35		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**			
	8535.10.00	- Fuses	kg	25%	Free
		- Automatic circuit breakers :			
		-- For a voltage of less than 72.5 kV :			
	8535.21.10	--- Automatic circuit recloser	kg	10%	Free
	8535.21.90	--- Other	kg	10%	Free
	8535.29.00	-- Other	kg	10%	Free
	8535.30.00	- Isolating switches and make- and-break switches	kg	10%	Free
		- Lightning arresters, voltage limiters and surge suppressors :			
	8535.40.10	--- Lightning arresters	kg	10%	Free
	8535.40.90	--- Other	kg	10%	Free
		- Other :			
	8535.90.10	--- Automatic sensor switch for lighting control	kg	10%	Free
	8535.90.90	--- Other	kg	10%	Free
85.36		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.**			
	8536.10.00	- Fuses	kg	25%	Free
	8536.20.00	- Automatic circuit breakers	u	10%	Free
		- Other apparatus for protecting electrical circuits :			
	8536.30.10	--- Motor protector imported by Industrial IRC holder VAT compliant compressor manufacturers	u	10%	Free
	8536.30.90	--- Other	u	10%	Free
		- Relays :			
	8536.41.00	-- For a voltage not exceeding 60 V	u	10%	Free

		-- Other :			
	8536.49.10	--- PTC relay imported by Industrial IRC holder VAT compliant compressor manufacturers	u	10%	Free
	8536.49.90	--- Other	u	10%	Free
	8536.50.00	- Other switches	kg	25%	Free
		- Lamp-holders, plugs and sockets :			
	8536.61.00	-- Lamp-holders	kg	25%	Free
		-- Other :			
	8536.69.10	--- Plug terminal imported by Industrial IRC holder VAT compliant electric fan motor or water pump motor manufacturing industry	kg	25%	Free
	8536.69.90	--- Other	kg	25%	Free
	8536.70.00	- Connectors for optical fibres, optical fibre bundles or cables	kg	25%	Free
		- Other apparatus :			
	8536.90.10	--- Connector, Terminal and Electrical apparatus Imported by Industrial IRC holder VAT compliant compressor manufacturing industry	kg	25%	Free
	8536.90.90	--- Other	kg	25%	Free
85.37		**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**			
		- For a voltage not exceeding 1,000 V :			
	8537.10.10	--- Busbar trunking system	kg	1%	Free
	8537.10.20	---- Electric panel	kg	1%	Free
	8537.10.90	---- Other	kg	10%	Free
	8537.20.00	- For a voltage exceeding 1,000 V	kg	10%	Free
85.38		**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**			
	8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	10%	Free
		- Other :			
	8538.90.10	--- Imported by Industrial IRC holder VAT compliant electrical goods manufacturers	kg	25%	Free
	8538.90.90	--- Other	kg	25%	Free
85.39		**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.**			
	8539.10.00	-Sealed beam lamp units	u	10%	Free
		- Other filament lamps, excluding ultra-violet or infra red lamps :			
		-- Tungsten halogen :			
	8539.21.10	--- For use in laboratories or operation theatres	u	5%	Free
	8539.21.90	--- Other	u	25%	Free
	8539.22.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:	u	25%	Free
		-- Other :			
	8539.29.10	--- Indicator pilot lamp 6V-60V/5 Watt	u	25%	Free
	8539.29.90	--- Other	u	25%	Free
		- Discharge lamps, other than ultra violet lamps :			
		-- Fluorescent, hot cathode :			
	8539.31.10	--- Energy saving lamp having an output of light three times or more compared to normal filament bulb consuming same electricity	u	25%	Free
	8539.31.20	--- T5 tube light	u	25%	Free
	8539.31.90	--- Other	u	25%	Free
		-- Mercury or sodium vapour lamps; metal halide lamps :			
	8539.32.10	--- Indicator pilot lamps (sodium) not exceeding 18 watts	u	10%	Free
	8539.32.90	--- Other	u	25%	Free
		-- Other :			
	8539.39.10	--- Special lamps for use in laboratories	u	5%	Free
	8539.39.90	--- Other	u	25%	Free
		- Ultra-violet or infra-red lamps; arc-lamps :			
	8539.41.00	-- Arc-lamps	u	10%	Free
		-- Other :			

	8539.49.10	--- For use in laboratories or operation theatres	u	5%	Free
	8539.49.90	--- Other	u	10%	Free
		- Light-emitting diode (LED) light sources :			
	8539.51.00	-- Light-emitting diode (LED) modules	u	15%	Free
	8539.52.00	-- Light-emitting diode (LED) lamps	u	15%	Free
		- Parts :			
	8539.90.10	--- Base cap for lamps	kg	10%	Free
		--- Of compact energy saving fluorescent lamp :			
	8539.90.21	---- Imported by Industrial IRC holder VAT compliant lamp manufacturing industry	kg	10%	Free
	8539.90.29	---- Other	kg	10%	Free
		--- Of Light-emitting diode (LED) lamps :			
	8539.90.31	---- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	10%	Free
	8539.90.39	---- Other	kg	10%	Free
	8539.90.90	--- Other	kg	10%	Free
85.40		**Thermionic, cold cathode or photocathode 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 :			
		-- Colour :			
	8540.11.10	--- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	u	25%	Free
	8540.11.90	--- Other	u	25%	Free
		-- Monochrome :			
	8540.12.10	--- Imported by Industrial IRC holder VAT compliant TV manufacturing industry	u	25%	Free
	8540.12.90	--- Other	u	25%	Free
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photocathode tubes	u	10%	Free
	8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	10%	Free
	8540.60.00	- Other cathode-ray tubes	u	10%	Free
		- Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes :			
	8540.71.00	-- Magnetrons	u	10%	Free
	8540.79.00	-- Other	u	10%	Free
		- Other valves and tubes :			
	8540.81.00	-- Receiver or amplifier valves and tubes	u	10%	Free
	8540.89.00	-- Other	u	10%	Free
		- parts :			
	8540.91.00	-- Of cathode-ray tubes	kg	10%	Free
	8540.99.00	-- Other	kg	10%	Free
85.41		**Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.** (+)			
	8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	u	5%	Free
		- Transistors, other than photosensitive transistors :			
	8541.21.00	-- With a dissipation rate of less than 1 W	u	5%	Free
	8541.29.00	-- Other	u	5%	Free
	8541.30.00	- Thyristors, diacs and triacs, other than photo sensitive devices	u	5%	Free
		- Photosensitive semi-conductor devices, including Photovoltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :			
	8541.41.00	-- Light-emitting diodes (LED)	u	5%	Free
	8541.42.00	-- Photovoltaic cells not assembled in modules or made up into panels	u	0%	Free
	8541.43.00	-- Photovoltaic cells assembled in modules or made up into panels	u	1%	Free

	8541.49.00	-- Other		5%	Free
		- Other semi-conductor devices :			
	8541.51.00	-- Semiconductor-based transducers	u	5%	Free
	8541.59.00	-- Other	u	5%	Free
	8541.60.00	- Mounted piezo-electric crystals	u	5%	Free
	8541.90.00	- Parts	kg	5%	Free
85.42		**Electronic integrated circuits.**			
		- Electronic integrated circuits :			
		-- Processors and controllers, whether or not combined with memories, connectors, logic circuits, amplifiers, clock and timing circuits, or other circuits			
	8542.31.10	--- SIM module	u	5%	Free
	8542.31.20	--- Other module imported by Industrial IRC holder VAT compliant SIM card or Smart card or Digital card manufacturing industry	u	10%	Free
	8542.31.90	--- Other	u	10%	Free
	8542.32.00	-- Memories	u	10%	Free
	8542.33.00	-- Amplifiers	u	10%	Free
		-- Other :			
	8542.39.10	--- SIM card	u	25%	Free
	8542.39.90	--- Other	u	10%	Free
	8542.90.00	- Parts	kg	10%	Free
85.43		**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**			
	8543.10.00	- Particle accelerators	u	1%	Free
	8543.20.00	- Signal generators	u	1%	Free
	8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u	1%	Free
	8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	u	25%	Free
		- Other machines and apparatus :			
	8543.70.10	--- Remote control for electronic and electrical apparatus	u	25%	Free
	8543.70.20	--- Electronic talking dictionary	u	1%	Free
	8543.70.30	--- Electronic insects repelling devices	u	25%	Free
	8543.70.40	--- Electric/Electronic access control	u	5%	Free
	8543.70.90	--- Other	u	10%	Free
	8543.90.00	- Parts	kg	5%	Free
85.44		**Insulated (including enameled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors.**			
		- Winding wire :			
		-- Of copper :			
	8544.11.10	--- Imported by Industrial IRC holder VAT compliant transformer and compressor manufacturers	kg	25%	Free
	8544.11.90	--- Other	kg	25%	Free
		-- Other :			
	8544.19.10	--- Cotton braided electric cables	kg	25%	Free
	8544.19.90	--- Other	kg	25%	Free
	8544.20.00	- Coaxial cable and other coaxial electric conductors	kg	25%	Free
	8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	10%	Free
		- Other electric conductors for a voltage not exceeding 1,000 V :			
	8544.42.00	-- Fitted with connectors	kg	25%	Free
	8544.49.00	-- Other	kg	25%	Free
	8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	kg	25%	Free
	8544.70.00	- Optical fibre cables	kg	15%	Free
85.45		**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal of a kind used for electrical purposes.**			
		- Electrodes :			
	8545.11.00	-- Of a kind used for furnaces:	kg	5%	Free
		-- Other :			
	8545.19.10	--- Arc carbon used in cinema projector	kg	10%	Free

	8545.19.90	--- Other	kg	25%	Free
	8545.20.00	- Brushes	kg	25%	Free
		- Other :			
	8545.90.10	--- Carbon block	kg	10%	Free
	8545.90.20	--- Carbon rod	kg	15%	Free
	8545.90.90	--- Other	kg	25%	Free
85.46		**Electrical insulators of any material.**			
	8546.10.00	- Of glass	kg	10%	Free
	8546.20.00	- Of ceramics	kg	25%	Free
	8546.90.00	- Other	kg	10%	Free
85.47		**Insulating fitting for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefore, of base metal lined with insulating material.**			
	8547.10.00	- Insulating fittings of ceramics	kg	25%	Free
	8547.20.00	- Insulating fittings of plastics	kg	25%	Free
		- Other :			
	8547.90.10	--- Imported by industrial IRC holder VAT compliant insulator manufacturing industry	kg	25%	Free
	8547.90.90	--- Other	kg	25%	Free
85.48	**8548.00.00**	**Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**	kg	25%	Free
85.49		**Electrical and electronic waste and scrap.**			
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :			
	8549.11.00	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	kg	25%	Free
	8549.12.00	-- Other, containing lead, cadmium or mercury	kg	25%	Free
	8549.13.00	-- Sorted by chemical type and not containing lead, cadmium or mercury	kg	25%	Free
	8549.14.00	-- Unsorted and not containing lead, cadmium or mercury	kg	25%	Free
	8549.19.00	-- Other	kg	25%	Free
		- Of a kind used principally for the recovery of precious metal :			
	8549.21.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	25%	Free
	8549.29.00	-- Other	kg	25%	Free
		- Other electrical and electronic assemblies and printed circuit boards :			
	8549.31.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	25%	Free
	8549.39.00	-- Other	kg	25%	Free
		- Other			
	8549.91.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	25%	Free
	8549.99.00	-- Other	kg	25%	Free

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

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 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(c) Articles of Chapter 82 (tools);
(d) Articles of heading 83.06;
(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
(f) Electrical machinery or equipment (Chapter 85);
(g) Articles of Chapter 90;
(h) Articles of Chapter 91;
(ij) Arms (Chapter 93);
(k) Luminaires and lighting fittings and parts thereof of heading 94.05; or
(l) Brushes of a kind used as parts of vehicles (heading 96.03).

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 or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

Notes.

1.- This Chapter does not cover :

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
86.01		**Rail locomotives powered form an external source of electricity or by electric accumulators.**			
	8601.10.00	- Powered from an external source of electricity	u	10%	Free
	8601.20.00	- Powered by electric accumulators	u	10%	Free
86.02		**Other rail locomotives; locomotive tenders.**			
	8602.10.00	- Diesel-electric locomotives	u	5%	Free
	8602.90.00	- Other	u	10%	Free
86.03		**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**			
	8603.10.00	- Powered from an external source of electricity	u	10%	Free
	8603.90.00	- Other	u	10%	Free
86.04	**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).**	u	10%	Free
86.05	**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 86.04).**	u	5%	Free

86.06		**Railway or tramway goods vans and wagons, not self-propelled.**			
	8606.10.00	- Tank wagons and the like	u	5%	Free
	8606.30.00	- Self-discharging vans and wagons, other than those of sub-heading 8606.10	u	10%	Free
		- Other :			
	8606.91.00	-- Covered and closed	u	5%	Free
	8606.92.00	-- Open with non-removable sides of a height exceeding 60 cm	u	10%	Free
	8606.99.00	-- Other	u	10%	Free
86.07		**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	kg	10%	Free
	8607.12.00	-- Other bogies and bissel-bogies	kg	5%	Free
	8607.19.00	-- Other, including parts	kg	10%	Free
		- Brakes and parts thereof :			
	8607.21.00	-- Air brakes and parts thereof	kg	10%	Free
	8607.29.00	-- Other	kg	10%	Free
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	10%	Free
		- Other :			
	8607.91.00	-- Of locomotives	kg	10%	Free
	8607.99.00	-- Other	kg	10%	Free
86.08	8**608.00.00**	**Railway or tramway track fixtures and fittings; mechanical (including elector-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations airfields; parts of the foregoing**	kg	10%	Free
86.09		**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**			
	8609.00.10	--- Insulated or refer container	u	5%	Free
	8609.00.90	--- Other	u	10%	Free

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

1.- Subheading 8708.22 covers :

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
87.01		**Tractors (other than tractors of heading 87.09).**			
	8701.10.00	- Single axle tractors	u	5%	Free
		- Road tractors for semi-trailers :			
	8701.21.00	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	u	5%	Free
	8701.22.00	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	u	5%	Free
	8701.23.00	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	u	5%	Free
	8701.24.00	-- With only electric motor for propulsion	u	5%	Free
	8701.29.00	-- Other	u	5%	Free
	8701.30.00	- Track-laying tractors	u	5%	Free
		- Other, of an engine power :			
		-- Not exceeding 18 kW :			
	8701.91.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.91.90	--- Other	u	5%	Free
		-- Exceeding 18 kW but not exceeding 37 kW :			
	8701.92.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.92.90	--- Other	u	5%	Free
		-- Exceeding 37 kW but not exceeding 75 kW :			
	8701.93.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.93.90	--- Other	u	5%	Free

		-- Exceeding 75 kW but not exceeding 130 kW :			
	8701.94.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.94.90	--- Other	u	5%	Free
		-- Exceeding 130 kW :			
	8701.95.10	--- Tractor used for agricultural purpose	u	1%	Free
	8701.95.90	--- Other	u	5%	Free
87.02		**Motor vehicles for the transport of ten or more persons including the driver.**			
		- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8702.10.10	--- Built-up, Double decker bus	u	5%	Free
	8702.10.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
	8702.10.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
		--- Built-up, having a seating capacity not exceeding 15, including the driver :			
	8702.10.41	---- Human hauler	u	25%	Free
	8702.10.49	---- Other	u	25%	Free
	8702.10.50	--- CKD Motor vehicles	u	10%	Free
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
	8702.20.10	--- Built-up, Double decker bus	u	5%	Free
	8702.20.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
	8702.20.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
		--- Built-up, having a seating capacity not exceeding 15, including the driver :			
	8702.20.41	---- Human hauler	u	25%	Free
	8702.20.49	---- Other	u	25%	Free
	8702.20.50	--- CKD Motor vehicles	u	10%	Free
		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
	8702.30.10	--- Built-up, Double decker bus	u	5%	Free
	8702.30.20	--- Built-up, having a seating capacity of 40 or more, excluding folding seats	u	10%	Free
	8702.30.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
		--- Built-up, having a seating capacity not exceeding 15, including the driver :			
	8702.30.41	---- Human hauler	u	25%	Free
	8702.30.49	---- Other	u	25%	Free
	8702.30.50	--- CKD Motor vehicles	u	10%	Free
	8702.40.00	- With only electric motor for propulsion	u	25%	Free
		- Other :			
		--- Built-up, Double Decker bus :			
	8702.90.11	---- Using CNG/LPG/LNG as fuel	u	5%	Free
	8702.90.19	---- Other	u	5%	Free
		--- Built-up, having a seating capacity of 40 or more excluding folding seats :			
	8702.90.21	---- Using CNG/LPG/LNG as fuel	u	10%	Free
	8702.90.29	---- Other	u	10%	Free
	8702.90.30	--- Built-up, having a seating capacity exceeding 15 but not exceeding 40, including the driver	u	10%	Free
	8702.90.40	--- Built-up, having a seating capacity not exceeding 15, including the driver	u	25%	Free
		--- CKD motor vehicles :			
	8702.90.51	---- Having a seating capacity of 40 or more excluding folding seats using CNG/LPG/LNG as fuel	u	10%	Free
	8702.90.59	---- Other	u	10%	Free
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.**			
	8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	25%	Free
		- Other vehicles, with only spark-ignition internal combustion piston engine :			
		-- Of a cylinder capacity not exceeding 1000 cc :			
		--- Three wheeled vehicles :			
	8703.21.11	---- In CBU condition	u	25%	Free

8703.21.19	---- In CKD condition	u	25%	Free
	--- Reconditioned motor cars and other vehicles, including station wagons :			
8703.21.21	---- In CBU condition	u	25%	Free
8703.21.22	---- Motor cars, CKD	u	25%	Free
8703.21.23	---- Other vehicles, CKD	u	25%	Free
8703.21.24	---- Microbus, CBU	u	25%	Free
	--- Other motor cars and other vehicles, including station wagons :			
8703.21.31	---- In CBU condition	u	25%	Free
8703.21.32	---- Motor cars, CKD	u	25%	Free
8703.21.33	---- Other vehicles, CKD	u	25%	Free
8703.21.34	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc :			
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc :			
8703.22.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.12	---- Motor cars, CKD	u	25%	Free
8703.22.13	---- Other vehicles, CKD	u	25%	Free
8703.22.14	---- Ambulance fitted with essential equipment	u	5%	Free
8703.22.15	---- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1000 cc but not exceeding 1500 cc :			
8703.22.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.22.22	---- Motor cars, CKD	u	25%	Free
8703.22.23	---- Other vehicles, CKD	u	25%	Free
8703.22.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.22.25	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc :			
	--- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc :			
8703.23.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.12	---- Motor cars, CKD	u	25%	Free
8703.23.13	---- Other vehicles, CKD	u	25%	Free
8703.23.14	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.15	---- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1500 cc but not exceeding 1600 cc :			
8703.23.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.22	---- Motor cars, CKD	u	25%	Free
8703.23.23	---- Other vehicles, CKD	u	25%	Free
8703.23.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.25	---- Microbus, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc :			
8703.23.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.32	---- Motor cars, CKD	u	25%	Free
8703.23.33	---- Other vehicles, CKD	u	25%	Free
8703.23.34	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.35	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.36	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Other vehicles exceeding 1600 cc but not exceeding 2000 cc :			
8703.23.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.42	---- Motor cars, CKD	u	25%	Free
8703.23.43	---- Other vehicles, CKD	u	25%	Free
8703.23.44	---- Ambulance fitted with essential equipment	u	5%	Free
8703.23.45	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.23.46	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 2000 cc but not exceeding 3000 cc :			
8703.23.51	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.52	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free

8703.23.53	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2000 cc but not exceeding 3000 cc :			
8703.23.61	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.23.62	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.23.63	---- Ambulance fitted with essential equipment	u	5%	Free
	-- Of a cylinder capacity exceeding 3000 cc :			
	--- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc :			
8703.24.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.12	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.13	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 3000 cc but not exceeding 4000 cc :			
8703.24.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.22	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.23	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 4000 cc :			
8703.24.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.32	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.33	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 4000 cc :			
8703.24.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.24.42	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.24.43	---- Ambulance fitted with essential equipment	u	5%	Free
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	-- Of a cylinder capacity not exceeding 1500 cc :			
	--- Reconditioned vehicles not exceeding 1000 cc :			
8703.31.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.12	---- Motor cars, CKD	u	25%	Free
8703.31.13	---- Other vehicles, CKD	u	25%	Free
8703.31.14	---- Microbus, CBU	u	25%	Free
	--- Other vehicles not exceeding 1000 cc :			
8703.31.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.22	---- Motor cars, CKD	u	25%	Free
8703.31.23	---- Other vehicles, CKD	u	25%	Free
8703.31.24	---- Microbus, CBU	u	25%	Free
8703.31.25	--- Three wheeled vehicles	u	25%	Free
	--- Reconditioned vehicles exceeding 1000 cc but not exceeding 1500 cc :			
8703.31.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.32	---- Motor cars, CKD	u	25%	Free
8703.31.33	---- Other vehicles, CKD	u	25%	Free
8703.31.34	---- Ambulance fitted with essential equipment	u	5%	Free
8703.31.35	---- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1000 cc but not exceeding 1500 cc :			
8703.31.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.31.42	---- Motor cars, CKD	u	25%	Free
8703.31.43	---- Other vehicles, CKD	u	25%	Free
8703.31.44	---- Ambulance fitted with essential equipment	u	5%	Free
8703.31.45	---- Microbus, CBU	u	25%	Free
	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc :			
	--- Reconditioned vehicles exceeding 1500 cc but not exceeding 1600 cc :			
8703.32.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.12	---- Motor cars, CKD	u	25%	Free
8703.32.13	---- Other vehicles, CKD	u	25%	Free
8703.32.14	---- Ambulance fitted with essential equipment	u	5%	Free

8703.32.15	---- Microbus, CBU	u	25%	Free
	--- Other vehicles exceeding 1500 cc but not exceeding 1600 cc :			
8703.32.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.22	---- Motor cars, CKD	u	25%	Free
8703.32.23	---- Other vehicles, CKD	u	25%	Free
8703.32.24	---- Ambulance fitted with essential equipment	u	5%	Free
8703.32.25	---- Microbus, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 1600 cc but not exceeding 2000 cc :			
8703.32.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.32	---- Motor cars, CKD	u	25%	Free
8703.32.33	---- Other vehicles, CKD	u	25%	Free
8703.32.34	---- Ambulance fitted with essential equipment	u	5%	Free
8703.32.35	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.36	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Other vehicles exceeding 1600 cc but not exceeding 2000 cc :			
8703.32.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.42	---- Motor cars, CKD	u	25%	Free
8703.32.43	---- Other vehicles, CKD	u	25%	Free
8703.32.44	---- Ambulance fitted with essential equipment	u	5%	Free
8703.32.45	---- Microbus of a cylinder capacity not exceeding 1800 cc, CBU	u	25%	Free
8703.32.46	---- Microbus of a cylinder capacity exceeding 1800 cc, CBU	u	25%	Free
	--- Reconditioned vehicles exceeding 2000 cc but not exceeding 2500 cc :			
8703.32.51	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.52	---- Motor cars, CKD	u	25%	Free
8703.32.53	---- Other vehicles, CKD	u	25%	Free
8703.32.54	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2000 cc but not exceeding 2500 cc :			
8703.32.61	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.32.62	---- Motor cars, CKD	u	25%	Free
8703.32.63	---- Other vehicles, CKD	u	25%	Free
8703.32.64	---- Ambulance fitted with essential equipment	u	5%	Free
	-- Of a cylinder capacity exceeding 2500 cc :			
	--- Reconditioned vehicles exceeding 2500 cc but not exceeding 3000 cc :			
8703.33.11	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.12	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.13	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 2500 cc but not exceeding 3000 cc :			
8703.33.21	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.22	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.23	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 3000 cc but not exceeding 4000 cc :			
8703.33.31	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.32	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.33	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 3000 cc but not exceeding 4000 cc :			
8703.33.41	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.42	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.43	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Reconditioned vehicles exceeding 4000 cc :			
8703.33.51	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free
8703.33.52	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.53	---- Ambulance fitted with essential equipment	u	5%	Free
	--- Other vehicles exceeding 4000 cc :			
8703.33.61	---- Motor cars and other vehicles, including station wagons, CBU	u	25%	Free

8703.33.62	---- Motor cars and other vehicles, including station wagons, CKD	u	25%	Free
8703.33.63	---- Ambulance fitted with essential equipment	u	5%	Free
	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :			
	--- Of a cylinder capacity not exceeding 1800 cc :			
8703.40.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.13	---- Microbus, brand new	u	25%	Free
8703.40.14	---- Microbus, reconditioned	u	25%	Free
8703.40.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :			
8703.40.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.23	---- Microbus, brand new	u	25%	Free
8703.40.24	---- Microbus, reconditioned	u	25%	Free
8703.40.25	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.26	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :			
8703.40.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.33	---- Microbus, brand new	u	25%	Free
8703.40.34	---- Microbus, reconditioned	u	25%	Free
8703.40.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :			
8703.40.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.43	---- Microbus, brand new	u	25%	Free
8703.40.44	---- Microbus, reconditioned	u	25%	Free
8703.40.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :			
8703.40.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.53	---- Microbus, brand new	u	25%	Free
8703.40.54	---- Microbus, reconditioned	u	25%	Free
8703.40.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc :			
8703.40.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.40.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.40.63	---- Microbus, brand new	u	25%	Free
8703.40.64	---- Microbus, reconditioned	u	25%	Free
8703.40.65	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.40.66	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free

	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :			
	--- Of a cylinder capacity not exceeding 1800 cc :			
8703.50.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.13	---- Microbus, brand new	u	25%	Free
8703.50.14	---- Microbus, reconditioned	u	25%	Free
8703.50.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :			
8703.50.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.23	---- Microbus, brand new	u	25%	Free
8703.50.24	---- Microbus, reconditioned	u	25%	Free
8703.50.25	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.26	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :			
8703.50.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.33	---- Microbus, brand new	u	25%	Free
8703.50.34	---- Microbus, reconditioned	u	25%	Free
8703.50.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :			
8703.50.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.43	---- Microbus, brand new	u	25%	Free
8703.50.44	---- Microbus, reconditioned	u	25%	Free
8703.50.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :			
8703.50.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.53	---- Microbus, brand new	u	25%	Free
8703.50.54	---- Microbus, reconditioned	u	25%	Free
8703.50.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc :			
8703.50.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.50.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.50.63	---- Microbus, brand new	u	25%	Free
8703.50.64	---- Microbus, reconditioned	u	25%	Free
8703.50.65	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.50.66	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free

	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :			
	--- Of a cylinder capacity not exceeding 1800 cc :			
8703.60.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.13	---- Microbus, brand new	u	25%	Free
8703.60.14	---- Microbus, reconditioned	u	25%	Free
8703.60.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :			
8703.60.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.23	---- Microbus, brand new	u	25%	Free
8703.60.24	---- Microbus, reconditioned	u	25%	Free
8703.60.25	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.26	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :			
8703.60.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.33	---- Microbus, brand new	u	25%	Free
8703.60.34	---- Microbus, reconditioned	u	25%	Free
8703.60.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :			
8703.60.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.43	---- Microbus, brand new	u	25%	Free
8703.60.44	---- Microbus, reconditioned	u	25%	Free
8703.60.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :			
8703.60.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.53	---- Microbus, brand new	u	25%	Free
8703.60.54	---- Microbus, reconditioned	u	25%	Free
8703.60.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc :			
8703.60.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.60.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.60.63	---- Microbus, brand new	u	25%	Free
8703.60.64	---- Microbus, reconditioned	u	25%	Free
8703.60.65	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.60.66	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :			

	--- Of a cylinder capacity not exceeding 1800 cc :			
8703.70.11	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.12	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.13	---- Microbus, brand new	u	25%	Free
8703.70.14	---- Microbus, reconditioned	u	25%	Free
8703.70.15	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.16	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc :			
8703.70.21	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.22	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.23	---- Microbus, brand new	u	25%	Free
8703.70.24	---- Microbus, reconditioned	u	25%	Free
8703.70.25	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.26	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc :			
8703.70.31	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.32	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.33	---- Microbus, brand new	u	25%	Free
8703.70.34	---- Microbus, reconditioned	u	25%	Free
8703.70.35	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.36	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc :			
8703.70.41	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.42	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.43	---- Microbus, brand new	u	25%	Free
8703.70.44	---- Microbus, reconditioned	u	25%	Free
8703.70.45	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.46	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc :			
8703.70.51	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.52	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.53	---- Microbus, brand new	u	25%	Free
8703.70.54	---- Microbus, reconditioned	u	25%	Free
8703.70.55	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.56	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
	--- Of a cylinder capacity exceeding 4000 cc :			
8703.70.61	---- Motor cars and other vehicles, including station wagons, CBU, brand new	u	25%	Free
8703.70.62	---- Motor cars and other vehicles, including station wagons, CBU, reconditioned	u	25%	Free
8703.70.63	---- Microbus, brand new	u	25%	Free
8703.70.64	---- Microbus, reconditioned	u	25%	Free
8703.70.65	---- Ambulance fitted with essential equipments, brand new	u	5%	Free
8703.70.66	---- Ambulance fitted with essential equipments, reconditioned	u	5%	Free
8703.80.00	- Other vehicles, with only electric motor for propulsion	u	25%	Free
	- Other :			
	--- Three wheeled vehicles :			
8703.90.11	---- CNG/LPG/LNG operated with four stroke engine, CBU	u	25%	Free
8703.90.12	---- CNG/LPG/LNG operated with four stroke engine, CKD	u	25%	Free
8703.90.13	---- Electric battery operated	u	25%	Free

	8703.90.19	---- Other	u	25%	Free
	8703.90.20	--- Ambulance fitted with essential equipment	u	5%	Free
	8703.90.90	--- Other	u	25%	Free
87.04		**Motor vehicles for the transport of goods.**			
	8704.10.00	- Dumpers designed for off-highway use	u	1%	Free
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
		-- g.v.w. not exceeding 5 tonnes :			
	8704.21.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
	8704.21.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc	u	25%	Free
	8704.21.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc	u	25%	Free
	8704.21.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
	8704.21.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free
	8704.21.16	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc	u	25%	Free
	8704.21.17	---- Dumper/tipper in CBU	u	15%	Free
	8704.21.19	---- Other, CBU	u	25%	Free
	8704.21.21	---- Truck and pickup in CKD condition	u	10%	Free
	8704.21.22	---- Dumper/tipper in CKD condition	u	5%	Free
	8704.21.29	---- Other In CKD condition	u	25%	Free
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :			
	8704.22.11	---- Refrigeration van in CBU	u	5%	Free
	8704.22.12	---- Truck having more than 2 axles in CBU	u	10%	Free
	8704.22.13	---- Insulated road milk tanker in CBU	u	1%	Free
	8704.22.14	---- Dumper/tipper in CBU	u	15%	Free
	8704.22.15	---- LPG road tanker/Bobtail tanker in CBU	u	1%	Free
	8704.22.19	---- Other, CBU	u	25%	Free
	8704.22.21	---- Truck in CKD condition	u	10%	Free
	8704.22.22	---- Dumper/tipper in CKD condition	u	5%	Free
	8704.22.29	---- Other CKD condition	u	25%	Free
		-- g.v.w. exceeding 20 tonnes :			
	8704.23.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
	8704.23.12	---- Truck having more than 2 axles in CBU	u	10%	Free
	8704.23.13	---- Dumper/tipper in CBU	u	15%	Free
	8704.23.19	---- Other, CBU	u	25%	Free
	8704.23.21	---- Truck in CKD condition	u	10%	Free
	8704.23.22	---- Dumper/tipper in CKD condition	u	5%	Free
	8704.23.29	---- Other CKD condition	u	25%	Free
		- Other, with only spark-ignition internal combustion piston engine :			
		-- g.v.w. not exceeding 5 tonnes :			
	8704.31.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
	8704.31.12	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity not exceeding 1600 cc	u	25%	Free
	8704.31.13	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc	u	25%	Free
	8704.31.14	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
	8704.31.15	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free
	8704.31.16	---- Double cabin pickup in CBU condition with minimum four doors of a cylinder capacity exceeding 4000 cc	u	25%	Free
	8704.31.17	---- Dumper/tipper in CBU	u	15%	Free
	8704.31.19	---- Other, CBU	u	25%	Free
	8704.31.21	---- Truck in CKD condition	u	10%	Free
	8704.31.22	---- Pickup in CKD condition	u	25%	Free
	8704.31.23	---- Dumper/tipper in CKD condition	u	5%	Free
	8704.31.29	---- Other In CKD condition	u	25%	Free

		-- g.v.w. exceeding 5 tonnes :			
	8704.32.11	---- Refrigeration van & insulated road milk tanker in CBU	u	5%	Free
	8704.32.12	---- Truck having more than 2 axles in CBU	u	10%	Free
	8704.32.13	---- Dumper/tipper in CBU	u	15%	Free
	8704.32.19	---- Other, CBU	u	25%	Free
	8704.32.21	---- Truck in CKD condition	u	10%	Free
	8704.32.22	---- Dumper/tipper in CKD condition	u	5%	Free
	8704.32.29	---- Other in CKD condition (excl. truck)	u	25%	Free
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
	8704.41.00	-- g.v.w. not exceeding 5 tonnes	u	25%	Free
	8704.42.00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	u	25%	Free
	8704.43.00	-- g.v.w. exceeding 20 tonnes	u	25%	Free
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
	8704.51.00	-- g.v.w. not exceeding 5 tonnes	u	25%	Free
	8704.52.00	-- g.v.w. exceeding 5 tonnes	u	25%	Free
	8704.60.00	- Other with only electric motor for propulsion	u	25%	Free
		- Other :			
	8704.90.11	---- CNG/LPG/LNG operated Refrigeration van & insulated road milk tanker in CBU	u	1%	Free
	8704.90.12	---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CBU, g.v.w. exceeding 5 tonnes	u	10%	Free
	8704.90.13	---- CNG/LPG/LNG operated dumper/tipper in CBU	u	15%	Free
	8704.90.14	---- Truck having more than 2 axles in CBU	u	10%	Free
	8704.90.19	---- Other, CBU	u	25%	Free
	8704.90.21	---- CNG/LPG/LNG operated Trucks (excl. multi axle trucks) in CKD, g.v.w. exceeding 5 tonnes	u	10%	Free
	8704.90.22	---- Dumper/tipper in CKD condition	u	5%	Free
	8704.90.29	---- Other in CKD condition (excl. truck/pickup)	u	25%	Free
87.05		**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units).**			
	8705.10.00	- Crane lorries	u	5%	Free
	8705.20.00	- Mobile drilling derricks	u	5%	Free
	8705.30.00	- Fire fighting vehicles	u	5%	Free
	8705.40.00	- Concrete-mixer lorries	u	10%	Free
		- Other :			
	8705.90.10	--- Truck mounted CPT	u	5%	Free
	8705.90.20	--- Road Sweeper	u	10%	Free
	8705.90.90	--- Other	u	10%	Free
87.06		**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**			
	8706.00.10	--- Chassis fitted with engines, for the motor vehicles of headings 87.01	u	5%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.02 :			
	8706.00.21	---- Double decker	u	5%	Free
	8706.00.22	---- Buses for having seating capacity of 40 or more	u	10%	Free
	8706.00.23	---- Public carrier of having seating capacity of not exceeding 15 including driver	u	25%	Free
	8706.00.24	---- Chassis fitted with engines, for the motor vehicles of headings 87.02 in CKD condition	u	5%	Free
	8706.00.29	---- Other	u	10%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.03 :			
	8706.00.31	---- For three wheeled vehicles with two stroke engine	u	25%	Free
	8706.00.32	---- For three wheeled vehicles with four stroke engine	u	25%	Free
	8706.00.33	---- For microbus of a cylinder capacity not exceeding 1800 cc	u	25%	Free
	8706.00.34	---- For microbus of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	u	25%	Free
	8706.00.35	---- For other vehicles of a cylinder capacity not exceeding 1600 cc	u	25%	Free

	8706.00.36	---- For other vehicles of a cylinder capacity exceeding 1600cc but not exceeding 2000 cc	u	25%	Free
	8706.00.37	---- For other vehicles including microbus of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
	8706.00.38	---- For other vehicles including microbus of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free
	8706.00.39	---- For other vehicles including microbus of a cylinder capacity exceeding 4000 cc	u	25%	Free
		--- Chassis fitted with engines, for the motor vehicles of headings 87.04 :			
	8706.00.41	---- Chassis fitted with engines, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8706.00.42	---- Chassis fitted with engines, for trucks with more than two axles	u	10%	Free
	8706.00.43	---- Chassis fitted with engines, for the motor vehicles of headings 87.04 in CKD condition	u	10%	Free
	8706.00.44	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity not exceeding 1600 cc	u	25%	Free
	8706.00.45	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc	u	25%	Free
	8706.00.46	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	u	25%	Free
	8706.00.47	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc	u	25%	Free
	8706.00.48	---- Chassis fitted with engines, for double cabin pickup of headings 87.04 of a cylinder capacity exceeding 4000 cc	u	25%	Free
	8706.00.49	---- Other	u	25%	Free
	8706.00.50	--- Chassis fitted with engines, for the motor vehicles of headings 87.05	u	5%	Free
87.07		**Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.**			
	8707.10.00	- For the vehicles of headings 87.03	u	25%	Free
		- Other :			
	8707.90.10	--- Bodies including cabs, for the motor vehicles of headings 87.01	u	5%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.02			
	8707.90.21	---- Double decker	u	5%	Free
	8707.90.22	---- Buses for having seating capacity of 40 or more	u	5%	Free
	8707.90.23	---- Public carrier of having seating capacity not exceeding 15 including driver	u	10%	Free
	8707.90.29	---- Other	u	25%	Free
		--- Bodies including cabs, for the motor vehicles of headings 87.04 :			
	8707.90.41	---- Bodies including cabs, for trucks (excl. multi axle trucks), pickup and delivery van	u	25%	Free
	8707.90.42	---- Bodies including cabs, for trucks with more than two axles	u	5%	Free
	8707.90.49	---- Other	u	25%	Free
	8707.90.50	--- Bodies including cabs, for the motor vehicles of headings 87.05	u	5%	Free
87.08		**Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.**			
	8708.10.00	- Bumpers and parts thereof	kg	10%	Free
		- Other parts and accessories of bodies (including cabs) :			
	8708.21.00	-- Safety seat belts	kg	10%	Free
	8708.22.00	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg	10%	Free
	8708.29.00	-- Other	kg	10%	Free
	8708.30.00	- Brakes and servo-brakes and parts thereof	kg	10%	Free
	8708.40.00	- Gear boxes and parts thereof	kg	10%	Free
	8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	10%	Free
	8708.70.00	- Road wheels and parts and accessories thereof	kg	10%	Free
	8708.80.00	- Suspension systems and parts thereof (including shock-absorbers)	kg	10%	Free
		- Other parts and accessories :			
	8708.91.00	-- Radiators and parts thereof	kg	10%	Free
	8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	10%	Free
	8708.93.00	-- Clutches and parts thereof	kg	10%	Free

	8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg	10%	Free
	8708.95.00	-- Safety airbags with inflater system; parts thereof	u	10%	Free
	8708.99.00	-- Other	kg	10%	Free
87.09		**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**			
		- Vehicles :			
	8709.11.00	-- Electrical	u	5%	Free
	8709.19.00	-- Other	u	5%	Free
	8709.90.00	- Parts	kg	10%	Free
87.10	**8710.00.00**	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	u	5%	Free
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary with or without side-cars; side-cars.**			
		- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			
	8711.10.11	---- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.10.19	---- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.10.21	---- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.10.29	---- Motorcycles, in CKD with two-stroke engine	u	25%	Free
		--- Other :			
	8711.10.91	---- Four-stroke engine in CBU	u	25%	Free
	8711.10.92	---- Four-stroke engine in CKD	u	25%	Free
	8711.10.99	---- Two-stroke engine in CBU/CKD	u	25%	Free
		- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
	8711.20.11	---- Motorcycles, in CBU with four-stroke engine	u	25%	Free
	8711.20.19	---- Motorcycles, in CBU with two-stroke engine	u	25%	Free
	8711.20.21	---- Motorcycles, in CKD with four-stroke engine	u	25%	Free
	8711.20.29	---- Motorcycles, in CKD with two-stroke engine	u	25%	Free
		--- Other :			
	8711.20.31	---- Four-stroke engine in CBU	u	25%	Free
	8711.20.32	---- Moped four-stroke engine in CBU	u	25%	Free
	8711.20.39	---- Other CBU	u	25%	Free
	8711.20.41	---- Four-stroke engine in CKD	u	25%	Free
	8711.20.42	---- Moped four-stroke engine in CKD	u	25%	Free
	8711.20.49	---- Other CKD	u	25%	Free
	8711.20.51	---- Two-stroke engine in CBU	u	25%	Free
	8711.20.52	---- Two-stroke engine in CKD	u	25%	Free
	8711.20.59	---- Other	u	25%	Free
		- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :			
	8711.30.10	--- Motorcycles, with four-stroke engine	u	25%	Free
	8711.30.20	--- Motorcycles, with two-stroke engine	u	25%	Free
	8711.30.90	--- Other	u	25%	Free
		- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :			
	8711.40.10	--- Motorcycles, with four-stroke engine	u	25%	Free
	8711.40.20	--- Motorcycles, with two-stroke engine	u	25%	Free
	8711.40.90	--- Other	u	25%	Free
		- With internal combustion piston engine of a cylinder capacity exceeding 800 cc :			
	8711.50.10	--- Motorcycles, with four-stroke engine	u	25%	Free
	8711.50.20	--- Motorcycles, with two-stroke engine	u	25%	Free
	8711.50.90	--- Other	u	25%	Free
	8711.60.00	- With electric motor for propulsion	u	10%	Free
	8711.90.00	- Other	u	25%	Free

87.12	**8712.00.00**	**Bicycles and other cycles (including delivery tricycles), not motorised.**	u	25%	Free
87.13		**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**			
	8713.10.00	- Not mechanically propelled	u	0%	Free
	8713.90.00	- Other	u	0%	Free
87.14		**Parts and accessories of vehicles of headings. 87.11 to 87.13.**			
		- Of motorcycles (including mopeds) :			
	8714.10.10	--- Saddles	kg	25%	Free
	8714.10.20	--- Fuel tank	kg	25%	Free
	8714.10.90	--- Other	kg	25%	Free
	8714.20.00	- Of carriages for disabled persons	kg	25%	Free
		- Other :			
	8714.91.00	-- Frames and forks, and parts thereof	kg	25%	Free
		-- Wheel rims and spokes :			
	8714.92.10	--- Of bicycles and other cycles, not motorised	kg	25%	Free
	8714.92.90	--- Other	kg	25%	Free
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :			
	8714.93.10	--- Of bicycles and other, not motorised	kg	10%	Free
	8714.93.90	--- Other	kg	25%	Free
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:			
	8714.94.10	--- Of bicycles and other, not motorised	kg	25%	Free
	8714.94.90	--- Other	kg	25%	Free
		-- Saddles :			
	8714.95.10	--- Of bicycles and other, not motorised	u	25%	Free
	8714.95.90	--- Other	u	25%	Free
		-- Pedals and crank-gear, and parts thereof :			
	8714.96.10	--- Of bicycles and other, not motorised	kg	10%	Free
	8714.96.90	--- Other	kg	25%	Free
	8714.99.00	-- Other	kg	25%	Free
87.15	**8715.00.00**	**Baby carriages and parts thereof.**	kg	25%	Free
87.16		**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	u	25%	Free
	8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	1%	Free
		- Other trailers and semi-trailers for the transport of goods :			
	8716.31.00	-- Tanker trailers and tanker semi-trailers	u	1%	Free
	8716.39.00	-- Other	u	1%	Free
	8716.40.00	- Other trailers and semi-trailers	u	5%	Free
	8716.80.00	- Other vehicles	u	5%	Free
	8716.90.00	- Parts	kg	5%	Free

Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

1.- For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

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

2. - For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
88.01	**8801.00.00**	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	u	10%	Free
88.02		**Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**			
		- Helicopters :			
	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg	u	0%	Free
	8802.12.00	-- Of an unladen weight exceeding 2,000 kg	u	0%	Free
	8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	0%	Free
	8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	0%	Free
	8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	0%	Free
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	u	0%	Free
[88.03]					
88.04	**8804.00.00**	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	kg	5%	Free
88.05		**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	kg	5%	Free
		- Ground flying trainers and parts thereof :			
	8805.21.00	-- Air combat simulators and parts thereof	kg	5%	Free
	8805.29.00	-- Other	kg	5%	Free
88.06		**Unmanned aircraft.**			
	8806.10.00	- Designed for the carriage of passengers	u	25%	Free
		- Other, for remote-controlled flight only :			
	8806.21.00	-- With maximum take-off weight not more than 250 g	u	25%	Free
	8806.22.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	u	25%	Free
	8806.23.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	u	25%	Free
	8806.24.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	25%	Free
	8806.29.00	-- Other	u	25%	Free
		- Other :			

	8806.91.00	-- With maximum take-off weight not more than 250 g	u	25%	Free
	8806.92.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	u	25%	Free
	8806.93.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	u	25%	Free
	8806.94.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	25%	Free
	8806.99.00	-- Other	u	25%	Free
88.07		**Parts of goods of heading 88.01, 88.02 or 88.06.**			
		- Propellers and rotors and parts thereof :			
	8807.10.10	--- For unmanned aircraft	kg	25%	Free
	8807.10.90	--- Other	kg	0%	Free
		- Under-carriages and parts thereof :			
	8807.20.10	--- For unmanned aircraft	kg	25%	Free
	8807.20.90	--- Other	kg	0%	Free
		- Other parts of aeroplanes, helicopters or unmanned aircraft :			
	8807.30.10	--- Unmanned aircraft	kg	25%	Free
	8807.30.90	--- Other	kg	0%	Free
	8807.90.00	- Other	kg	0%	Free

Chapter 89

Ships, boats and floating structures

Note.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
89.01		**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**			
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons, ferry-boats of all kinds :			
	8901.10.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.10.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.10.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.10.90	--- Other	u	10%	Free
		- Tankers :			
	8901.20.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.20.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.20.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.20.90	--- Other	u	10%	Free
		- Refrigerated vessels, other than those of sub-heading No. 8901.20 :			
	8901.30.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.30.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.30.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.30.90	--- Other	u	10%	Free
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :			
	8901.90.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.90.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.90.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.90.90	--- Other	u	10%	Free
89.02	**8902.00.00**	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	u	1%	Free
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**			
		- Inflatable (including rigid hull inflatable) boats :			
	8903.11.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	25%	Free

	8903.12.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	25%	Free
	8903.19.00	-- Other	u	25%	Free
		- Sailboats, other than inflatable, with or without auxiliary motor :			
	8903.21.00	-- Of a length not exceeding 7.5 m	u	25%	Free
	8903.22.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	25%	Free
	8903.23.00	-- Of a length exceeding 24 m	u	25%	Free
		- Motorboats, other than inflatable, not including outboard motorboats :			
	8903.31.00	-- Of a length not exceeding 7.5 m	u	25%	Free
	8903.32.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	25%	Free
	8903.33.00	-- Of a length exceeding 24 m	u	25%	Free
		- Other :			
	8903.93.00	-- Of a length not exceeding 7.5 m	u	25%	Free
	8903.99.00	-- Other	u	25%	Free
89.04	**8904.00.00**	**Tugs and pusher craft.**	u	10%	Free
89.05		**Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**			
	8905.10.00	- Dredgers	u	5%	Free
	8905.20.00	- Floating or submersible drilling or production platforms	u	10%	Free
	8905.90.00	- Other	u	10%	Free
89.06		**Other vessels, including warships and lifeboats other than rowing boats.**			
	8906.10.00	- Warships	u	5%	Free
	8906.90.00	- Other	u	10%	Free
89.07		**Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).**			
	8907.10.00	- Inflatable rafts	u	10%	Free
	8907.90.00	- Other	u	10%	Free
89.08	**8908.00.00**	**Vessels and other floating structures for breaking up.**	u	BDT 1500 per MT	Free

Section XVIII

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

Chapter 90

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

Notes.

1.- This Chapter does not cover :

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of headings 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39) ; however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection of drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86 ;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25) ; radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26) ; connectors for optical fibres, optical fibre bundles or cables (heading 85.36) numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95 ;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20;

(m) Capacity measures, which are to be classified according to their constituent material ; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to 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 headings 84.87, 87.48 or 90.33) are in all cases to be classified in their respective headings ;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of headings 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI ; such telescopic sights and telescopes are to be classified in heading 90.13.

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

6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :

- Preventing or correcting bodily deformities ; or
- Supporting or holding parts or the body following an illness operation or injury

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

7.- Heading 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value stabilised against disturbances, by constantly or periodically measuring its actual value ; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**			
		- Optical fibres, optical fibre bundles and cables :			
	9001.10.10	--- Optical fibres and color optical fibres imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	10%	Free
	9001.10.90	--- Other	kg	10%	Free
	9001.20.00	- Sheets and plates of polarising material	kg	10%	Free
	9001.30.00	- Contact lenses	u	10%	Free
	9001.40.00	- Spectacle lenses of glass	u	10%	Free
	9001.50.00	- Spectacle lenses of other materials	u	5%	Free
		- Other :			
	9001.90.10	--- Blanks and demos of plastic	kg	5%	Free
	9001.90.90	--- Other	kg	10%	Free

90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such element of glass not optically worked.**			
		- Objective lenses :			
	9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	kg	10%	Free
	9002.19.00	-- Other	kg	10%	Free
	9002.20.00	- Filters	kg	10%	Free
	9002.90.00	- Other	kg	10%	Free
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**			
		- Frames and mountings :			
	9003.11.00	-- Of plastics	u	25%	Free
	9003.19.00	-- Of other materials	u	25%	Free
	9003.90.00	- Parts	kg	5%	Free
90.04		**Spectacles, goggles and the like, corrective protective or other**			
	9004.10.00	- Sunglasses.	u	25%	Free
	9004.90.00	- Other	u	25%	Free
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**			
	9005.10.00	- Binoculars	u	5%	Free
	9005.80.00	- Other instruments	u	5%	Free
	9005.90.00	- Parts and accessories (including mountings)	kg	5%	Free
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39**			
	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	u	10%	Free
	9006.40.00	- Instant print cameras	u	10%	Free
		- Other cameras :			
	9006.53.00	-- For roll film of a width of 35 mm.	u	10%	Free
	9006.59.00	-- Other	u	10%	Free
		- Photographic flashlight apparatus and flashbulbs :			
	9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	u	10%	Free
	9006.69.00	-- Other	u	10%	Free
		- Parts and accessories :			
	9006.91.00	-- For cameras	kg	10%	Free
	9006.99.00	-- Other	kg	10%	Free
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**			
		- Cameras :			
	9007.10.10	--- For film of less than 16 mm width or for double-8 mm film:	u	10%	Free
	9007.10.90	--- Other	u	1%	Free
		- Projectors :			
	9007.20.10	--- of film less than 16mm	u	10%	Free
	9007.20.90	--- Others	u	1%	Free
		- Parts and accessories :			
	9007.91.00	-- For cameras	kg	10%	Free
	9007.92.00	-- For projectors	kg	10%	Free
90.08		**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**			
	9008.50.00	- Projectors, enlargers and reducers	u	1%	Free
	9008.90.00	- Parts and accessories	kg	1%	Free
[90.09]					
90.10		**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or 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	u	1%	Free
	9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	1%	Free

	9010.60.00	- Projection screens	u	1%	Free
	9010.90.00	- Parts and accessories	kg	1%	Free
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**			
	9011.10.00	- Stereoscopic microscopes	u	1%	Free
	9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	1%	Free
	9011.80.00	- Other microscopes	u	1%	Free
	9011.90.00	- Parts and accessories	kg	1%	Free
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**			
	9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	u	1%	Free
	9012.90.00	- Parts and accessories	kg	1%	Free
90.13		**Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**			
	9013.10.00	- Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	5%	Free
	9013.20.00	- Lasers, other than laser diodes	u	5%	Free
		- Other devices, appliances and instruments :			
	9013.80.10	--- Liquid crystal devices	u	5%	Free
	9013.80.90	--- Other	u	5%	Free
		- Parts and accessories :			
	9013.90.10	--- For liquid crystal dispaly devices	kg	5%	Free
	9013.90.90	--- Other	kg	5%	Free
90.14		**Direction finding compasses; other navigational instruments and appliances.**			
	9014.10.00	- Direction finding compasses	u	1%	Free
	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	1%	Free
		- Other instruments and appliances :			
	9014.80.10	--- Accelerometer	u	0%	Free
	9014.80.90	--- Other	u	1%	Free
	9014.90.00	- Parts and accessories	kg	1%	Free
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses.**			
	9015.10.00	- Rangefinders	u	1%	Free
	9015.20.00	- Theodolites and tachymeters (tacheometers)	u	1%	Free
	9015.30.00	- Levels	u	1%	Free
	9015.40.00	- Photogrammetrical surveying instruments and appliances	kg	1%	Free
		- Other instruments and appliances :			
	9015.80.10	--- Seismometer	u	0%	Free
	9015.80.90	--- Other	u	1%	Free
	9015.90.00	- Parts and accessories	u	1%	Free
90.16	**9016.00.00**	**Balances of a sensitivity of 5 cg or better, with or without weights.**	kg	5%	Free
90.17		**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**			
	9017.10.00	- Drafting tables and machines, whether or not automatic	u	10%	Free
	9017.20.00	- Other drawing, marking-out or mathematical calculating instruments:	u	10%	Free
	9017.30.00	- Micrometers, callipers and gauges	u	10%	Free
		- Other instruments :			
	9017.80.10	--- Plotter	u	10%	Free
	9017.80.90	--- Other instruments	u	10%	Free
	9017.90.00	- Parts and accessories	kg	10%	Free
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**			
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) :			

	9018.11.00	-- Electro-cardiographs	u	1%	Free
	9018.12.00	-- Ultrasonic scanning apparatus	u	1%	Free
	9018.13.00	-- Magnetic resonance imaging apparatus	u	1%	Free
	9018.14.00	-- Scintigraphic apparatus	u	1%	Free
		-- Other :			
	9018.19.10	--- Patient monitor	u	5%	Free
	9018.19.90	--- Other	u	1%	Free
	9018.20.00	- Ultra-violet or infra-red ray apparatus	kg	1%	Free
		- Syringes, needles, catheters, cannulae and the like :			
		-- Syringes, with or without needles :			
	9018.31.10	--- Empty prefilled glass/prefilled plastic syringes with needles, needles shield, plunger and rubber stopper	u	10%	Free
	9018.31.20	--- Portable infusion pump (syringe driver)	u	0%	Free
	9018.31.30	--- Plastic syringe with or without needles	u	10%	Free
	9018.31.40	--- Auto disable syringe	u	10%	Free
	9018.31.90	--- Other syringes	u	10%	Free
	9018.32.00	-- Tubular metal needles and needles for sutures	kg	10%	Free
		-- Other :			
		--- Infusion set and related articles :			
	9018.39.11	---- Infusion set without IV fluid bag	u	25%	Free
	9018.39.12	---- Blood transfusion set	u	10%	Free
	9018.39.13	---- Feeding tube	u	10%	Free
	9018.39.14	---- IV cannulae	u	10%	Free
	9018.39.15	---- Scalp vein set	u	10%	Free
	9018.39.16	---- Suction catheter	u	10%	Free
	9018.39.17	---- Blood lancet	u	10%	Free
	9018.39.18	---- Blood tubing set for hemodialysis	u	10%	Free
	9018.39.19	---- Other	u	10%	Free
	9018.39.20	--- Insulin pen/Insulin cartridge	u	0%	Free
	9018.39.30	--- Urine drainage bag	u	10%	Free
	9018.39.40	--- Fistula needle	u	5%	Free
	9018.39.90	--- Other	kg	10%	Free
		- 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	kg	1%	Free
	9018.49.00	-- Other	u	1%	Free
	9018.50.00	- Other ophthalmic instruments and appliances	kg	1%	Free
		- Other instruments and appliances :			
	9018.90.10	--- Biology boxes; Suction Machine	u	5%	Free
	9018.90.20	--- Hemo dialysis machine/Baby incubator/Baby warmer	u	0%	Free
	9018.90.30	--- Angiographic catheter, guide catheter, guide wire, introducer sheath, PTCA dilatation chatherter, balloons, stents	u	0%	Free
	9018.90.90	--- Other	u	5%	Free
90.19		**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**			
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :			
	9019.10.10	--- Mechano-therapy appliances	u	1%	Free
	9019.10.20	--- Massage apparatus	u	5%	Free
	9019.10.90	--- Other	u	1%	Free
		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus :			
	9019.20.10	--- Oxygen-therapy and artificial respiration apparatus including heart/lung resuscitation units	u	0%	Free
	9019.20.90	--- Other	u	1%	Free
90.20	**9020.00.00**	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	kg	1%	Free
90.21		**Orthopaedic appliances' including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**			

	9021.10.00	- Orthopaedic or fracture appliances	kg	5%	Free
		- Artificial teeth and dental fittings :			
	9021.21.00	-- Artificial teeth	kg	5%	Free
	9021.29.00	-- Other	kg	5%	Free
		- Other artificial parts of the body :			
	9021.31.00	-- Artificial joints	kg	5%	Free
	9021.39.00	-- Other	kg	0%	Free
	9021.40.00	- Hearing aids, excluding parts and accessories	u	0%	Free
	9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	0%	Free
		- Other :			
	9021.90.10	--- Heart valve or Occluder	kg	0%	Free
	9021.90.90	--- Other	kg	1%	Free
90.22		**Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising 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	u	1%	Free
	9022.13.00	-- Other, for dental uses	u	1%	Free
	9022.14.00	-- Other, for medical, surgical or veterinary uses	u	1%	Free
	9022.19.00	-- For other uses	u	1%	Free
		- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :			
	9022.21.00	-- For medical, surgical, dental or veterinary uses	u	1%	Free
	9022.29.00	-- For other uses	u	1%	Free
	9022.30.00	- X-ray tubes	u	1%	Free
	9022.90.00	- Other, including parts and accessories	kg	1%	Free
90.23	**9023.00.00**	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	kg	5%	Free
90.24		**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**			
	9024.10.00	- Machines and appliances for testing metals	u	1%	Free
		- Other machines and appliances :			
	9024.80.10	--- Shake table/CPT with seismic probe machine	u	1%	Free
	9024.80.90	--- Other	u	1%	Free
	9024.90.00	- Parts and accessories	kg	1%	Free
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**			
		- Thermometers and pyrometers, not combined with other instruments :			
	9025.11.00	-- Liquid-filled, for direct reading	u	5%	Free
	9025.19.00	-- Other	u	5%	Free
	9025.80.00	- Other instruments	u	5%	Free
	9025.90.00	- Parts and accessories	kg	1%	Free
90.26		**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**			
	9026.10.00	- For measuring or checking the flow or level of liquids	u	1%	Free
	9026.20.00	- For measuring or checking pressure	u	1%	Free
	9026.80.00	- Other instruments or apparatus	u	1%	Free
	9026.90.00	- Parts and accessories	kg	1%	Free

90.27		**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument 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	u	1%	Free
	9027.20.00	- Chromatographs and electrophoresis instruments	u	1%	Free
	9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	1%	Free
	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	1%	Free
		- Other instruments and apparatus :			
	9027.81.00	-- Mass spectrometers	u	1%	Free
	9027.89.00	-- Other	u	1%	Free
	9027.90.00	- Microtomes; parts and accessories	kg	1%	Free
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**			
	9028.10.00	- Gas meters	u	1%	Free
	9028.20.00	- Liquid meters	u	1%	Free
		- Electricity meters :			
	9028.30.10	--- Kilowatt-hour meter	u	25%	Free
	9028.30.20	--- Pre-payment KWH meter; programmable multifunction KWH meter; programmable multitariff KWH meter	u	15%	Free
	9028.30.90	--- Other	u	15%	Free
		- Parts and accessories :			
	9028.90.10	--- Of kilowatt-hour meter	kg	15%	Free
	9028.90.20	--- Of pre-payment KWH meter; programmable multifunction KWH meter; programmable multitariff KWH meter	kg	10%	Free
	9028.90.90	--- Other	kg	10%	Free
90.29		**Revolution counters, production counters, taximeters, mileometer, pedometers and the like; speed indicators and tachometers other than those of heading 90.14 or 90.15; stroboscopes.**			
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :			
	9029.10.10	--- Fare meters for exclusive use in taxicabs or auto rickshaws	u	10%	Free
	9029.10.90	--- Other	u	1%	Free
	9029.20.00	- Speed indicators and tachometers; stroboscopes	u	10%	Free
	9029.90.00	--- Other	kg	10%	Free
90.30		**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.**			
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiation	u	1%	Free
	9030.20.00	- Oscilloscopes and Oscillographs	u	1%	Free
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :			
	9030.31.00	-- Multimeters without a recording device	u	1%	Free
	9030.32.00	-- Multimeters with a recording device	u	1%	Free
	9030.33.00	-- Other, without a recording device	u	1%	Free
	9030.39.00	-- Other, with a recording device	u	1%	Free
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunication (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	1%	Free
		- Other instruments and apparatus :			
	9030.82.00	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	u	1%	Free
	9030.84.00	-- Other, with a recording device	u	1%	Free
	9030.89.00	-- Other	u	1%	Free
	9030.90.00	- Parts and accessories	kg	1%	Free

90.31		**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:	u	1%	Free
	9031.20.00	- Test benches	u	1%	Free
		- Other optical instruments and appliances :			
	9031.41.00	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u	1%	Free
	9031.49.00	-- Other	u	1%	Free
	9031.80.00	- Other instruments, appliances and machines	u	1%	Free
	9031.90.00	- Parts and accessories	kg	1%	Free
90.32		**Automatic regulating or controlling instruments and apparatus.**			
	9032.10.00	- Thermostats	u	1%	Free
	9032.20.00	- Manostats	u	1%	Free
		- Other instruments and apparatus :			
	9032.81.00	-- Hydraulic or pneumatic	u	1%	Free
	9032.89.00	-- Other	u	5%	Free
	9032.90.00	- Parts and accessories	kg	1%	Free
90.33	**9033.00.00**	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	kg	10%	Free

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover:

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17 as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15);clock or watch springs are , however,to be classified as clock or watch parts(heading 91.14).

Clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
91.01		**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**			
		- Wrist-watches, electrically operated whether or not incorporating a stop-watch facility :			
		-- With mechanical display only :			
	9101.11.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.11.90	--- Other	u	10%	Free
		-- Other :			
	9101.19.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.19.90	--- Other	u	10%	Free
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
		-- With automatic winding :			

	9101.21.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.21.90	--- Other	u	10%	Free
		-- Other :			
	9101.29.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.29.90	--- Other	u	10%	Free
		- Other :			
		-- Electrically operated :			
	9101.91.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.91.90	--- Other	u	10%	Free
		-- Other :			
	9101.99.10	--- Specially designed for the use of the blind	u	0%	Free
	9101.99.90	--- Other	u	10%	Free
91.02		**Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.**			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
		-- With mechanical display only :			
	9102.11.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.11.90	--- Other	u	10%	Free
	9102.12.00	-- With opto-electronic display only :	u	10%	Free
		-- Other :			
	9102.19.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.19.90	--- Other	u	10%	Free
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
		-- With automatic winding :			
	9102.21.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.21.90	--- Other	u	10%	Free
		-- Other :			
	9102.29.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.29.90	--- Other	u	10%	Free
		- Other :			
		-- Electrically operated :			
	9102.91.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.91.90	--- Other	u	10%	Free
		-- Other :			
	9102.99.10	--- Specially designed for the use of the blind	u	0%	Free
	9102.99.90	--- Other	u	10%	Free
91.03		**Clocks with watch movements, excluding clocks of heading 91.04.**			
	9103.10.00	- Electrically operated	u	25%	Free
	9103.90.00	- Other	u	25%	Free
91.04		**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels**.			
	9104.00.10	--- For aircraft or helicopters	u	5%	Free
	9104.00.90	--- Other	u	25%	Free
91.05		**Other clocks.**			
		- Alarm clocks :			
	9105.11.00	-- Electrically operated	u	25%	Free
	9105.19.00	-- Other	u	25%	Free
		- Wall clocks :			
	9105.21.00	-- Electrically operated	u	25%	Free
	9105.29.00	--Other	u	25%	Free
		- Other :			
	9105.91.00	-- Electrically operated	u	25%	Free
	9105.99.00	-- Other	u	25%	Free
91.06		**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**			
	9106.10.00	- Time-registers; time-recorders	u	1%	Free
	9106.90.00	- Other	u	10%	Free
91.07	**9107.00.00**	**Time switches with clock or watch movement or with synchronous motor**.	u	10%	Free
91.08		**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	u	10%	Free
	9108.12.00	-- With opto-electronic display only	u	10%	Free
	9108.19.00	-- Other	u	10%	Free
	9108.20.00	- With automatic winding	u	10%	Free
	9108.90.00	- Other	u	10%	Free
91.09		**Clock movements, complete and assembled.**			
	9109.10.00	- Electrically operated	u	10%	Free
	9109.90.00	- Other	u	10%	Free
91.10		**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**			
		- Of watches :			
	9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	u	10%	Free
	9110.12.00	-- Incomplete movements, assembled	kg	10%	Free
	9110.19.00	-- Rough movements	kg	10%	Free
	9110.90.00	- Other	kg	10%	Free
91.11		**Watch cases and parts thereof.**			
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	u	10%	Free
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	u	10%	Free
	9111.80.00	- Other cases	u	10%	Free
	9111.90.00	- Parts	kg	10%	Free
91.12		**Clock cases and cases of a similar type for other goods of this chapter, and parts thereof.**			
	9112.20.00	- Cases	u	10%	Free
	9112.90.00	- Parts	kg	10%	Free
91.13		**Watch straps, watch bands and watch bracelets, and parts thereof.**			
	9113.10.00	- Of precious metal or of metal clad with precious metal	kg	10%	Free
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	kg	10%	Free
	9113.90.00	- Other	kg	10%	Free
91.14		**Other clock or watch parts.**			
	9114.30.00	- Dials	kg	10%	Free
	9114.40.00	- Plates and bridges	kg	10%	Free
	9114.90.00	- Other	kg	10%	Free

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 or plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments**			
	9201.10.00	- Upright pianos	u	25%	Free
	9201.20.00	- Grand pianos	u	25%	Free
	9201.90.00	- Other	u	25%	Free
92.02		**Other string musical instruments (for example, guitars, violins, harps).**			
	9202.10.00	- Played with a bow	u	25%	Free
	9202.90.00	- Other	u	25%	Free
[92.03]					
[92.04]					
92.05		**Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.**			
	9205.10.00	- Brass-wind instruments	u	25%	Free
	9205.90.00	- Other	u	25%	Free
92.06	**9206.00.00**	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	u	25%	Free
92.07		**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	u	25%	Free
	9207.90.00	- Other	u	25%	Free

92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instrument not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, cal horns and other mouth-blown sound signalling instruments.**			
	9208.10.00	- Musical boxes	u	25%	Free
	9208.90.00	- Other	u	25%	Free
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**			
	9209.30.00	- Musical instrument strings	kg	25%	Free
		- Other :			
	9209.91.00	-- Parts and accessories for pianos	kg	25%	Free
	9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	kg	25%	Free
	9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	kg	25%	Free
	9209.99.00	-- Other	kg	25%	Free

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 87.10);

(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrow, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
93.01		**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**			
	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars) ÷	u	5%	Free
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	5%	Free
	9301.90.00	- Other	u	5%	Free
93.02		**Revolvers and pistols, other than those of heading 93.03 or 93.04.**			
	9302.00.10	--- Arms forming part of the regular uniform of Bangladesh Armies, Navy, Air forces and foreign Armies imported against clearance from their respective Headquarters	u	5%	Free
`	9302.00.90	--- Other	u	25%	Free
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt human killers, line-throwing guns).**			
		- Muzzle-loading firearms :			
	9303.10.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.10.90	--- Other	u	25%	Free
		- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles :			
	9303.20.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.20.90	--- Other	u	25%	Free
		- Other sporting, hunting or target-shooting rifles :			
	9303.30.10	--- Imported by or on behalf of the Government of Bangladesh	u	5%	Free

	9303.30.20	--- Match Weapons for sports shooting imported by shooting federation	u	10%	Free
	9303.30.90	--- Other	u	25%	Free
		- Other :			
	9303.90.10	--- Firearms imported by or on behalf of the Government of Bangladesh	u	5%	Free
	9303.90.90	--- Other	u	25%	Free
93.04		**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**			
	9304.00.10	--- Match Weapons used for sports shooting imported by shooting federation	u	10%	Free
	9304.00.90	--- Other	u	25%	Free
93.05		**Parts and accessories of articles of heading 93.01 to 93.04.**			
	9305.10.00	- Of revolvers or pistols	kg	25%	Free
	9305.20.00	- Of shotguns or rifles of heading 93.03	kg	25%	Free
		- Other :			
	9305.91.00	-- Of military weapons of heading 93.01	kg	25%	Free
	9305.99.00	-- Other	kg	25%	Free
93.06		**Bombs, grenades, torpedoes, mines, missiles, and similar ammunitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**			
		- Shotgun cartridges and parts thereof; air gun pellets:			
	9306.21.00	-- Cartridges	kg	25%	Free
		-- Other :			
	9306.29.10	--- Ammunition for sports shooting imported by shooting federation	kg	10%	Free
	9306.29.90	--- Other	kg	25%	Free
	9306.30.00	- Other cartridges and parts thereof;	kg	25%	Free
	9306.90.00	- Other	kg	25%	Free
93.07		**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.**			
	9307.00.10	--- Swords for presentation as Navy, Army, Air Force or police prizes and side arms forming part of the regular equipment of commissioned officers	kg	5%	Free
	9307.00.90	--- Other	kg	25%	Free

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

1.- This Chapter does not cover:

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors) of heading 70.09];

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; Furniture specially designed for sewing machines(heading 84.52);

(f) Lamps or light sources and parts thereof of Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings. 85,19 or 85.21 (heading 85.22) or of headings. 85.25 to 85.28 (heading 85.29);

(h) Articles of heading 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases);

(l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

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

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (A) In headings. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in headings 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
94.01		**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**			
	9401.10.00	- Seats of a kind used for aircraft	u	25%	Free
		- Seats of a kind used for motor vehicles :			
	9401.20.10	--- For motorcycle	u	25%	Free
	9401.20.90	--- Other	u	25%	Free
		- Swivel seats with variable height adjustment :			
	9401.31.00	-- Of wood	u	25%	Free
	9401.39.00	-- Other	u	25%	Free
		- Seats other than garden seats or camping equipment, convertible into beds :			
	9401.41.00	-- Of wood	u	25%	Free
	9401.49.00	-- Other	u	25%	Free
		- Seats of cane, osier, bamboo or similar materials:			
	9401.52.00	-- Of bamboo	u	25%	Free
	9401.53.00	-- Of rattan	u	25%	Free
	9401.59.00	-- Other	u	25%	Free
		- Other seats, with wooden frames :			
	9401.61.00	-- Upholstered	u	25%	Free
	9401.69.00	-- Other	u	25%	Free
		- Other seats, with metal frames:			
	9401.71.00	-- Upholstered	u	25%	Free
	9401.79.00	-- Other	u	25%	Free
	9401.80.00	- Other seats	u	25%	Free
		- Parts :			
	9401.91.00	-- Of wood	kg	25%	Free
	9401.99.00	-- Other	kg	25%	Free
94.02		**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**			
	9402.10.00	- Dentists', Barbers' or similar chairs and parts thereof	kg	10%	Free
		- Other :			
	9402.90.10	--- Hospital beds	kg	5%	Free
	9402.90.90	--- Other	kg	5%	Free
94.03		**Other furniture and parts thereof.**			
	9403.10.00	- Metal furniture of a kind used in offices	kg	25%	Free
		- Other metal furniture :			
	9403.20.10	— Furniture specially designed to receive apparatus of heading 84.71 and 85.17	kg	5%	Free

	9403.20.20	--- Racks of a kind used in the pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	kg	25%	Free
	9403.20.30	--- Cutting table of a kind used with cutting machine	u	1%	Free
	9403.20.90	--- Other	kg	25%	Free
	9403.30.00	- Wooden furniture of a kind used in offices	u	25%	Free
	9403.40.00	- Wooden furniture of a kind used in the kitchen	u	25%	Free
	9403.50.00	- Wooden furniture of a kind used in the bedroom	u	25%	Free
		- Other wooden furniture :			
	9403.60.10	--- Furniture of a kind used in pharmaceutical laboratory imported by Industrial IRC holder VAT compliant pharmaceutical industries	u	25%	Free
	9403.60.20	--- Cutting table of a kind used with cutting machine	u	1%	Free
	9403.60.90	--- Other	u	25%	Free
	9403.70.00	- Furniture of plastics	kg	25%	Free
		- Furniture of other materials, including cane, osier, bamboo or similar materials :			
	9403.82.00	-- Of bamboo	kg	25%	Free
	9403.83.00	-- Of rattan	kg	25%	Free
	9403.89.00	-- Other	kg	25%	Free
		- Parts :			
	9403.91.00	-- Of wood	kg	25%	Free
	9403.99.00	-- Other	kg	25%	Free
94.04		**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally+ fitted with any material or of cellular rubber or plastics, whether or not covered.**			
	9404.10.00	- Mattress supports	u	25%	Free
		- Mattresses :			
	9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	25%	Free
	9404.29.00	-- Of other materials	u	25%	Free
	9404.30.00	- Sleeping bags	u	25%	Free
	9404.40.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	u	25%	Free
	9404.90.00	- Other	kg	25%	Free
94.05		**Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**			
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:			
	9405.11.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.19.00	-- Other	u	25%	Free
		- Electric table, desk, bedside or floor-standing luminaires :			
	9405.21.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.29.00	-- Other	u	25%	Free
		- Lighting sets of a kind used for Christmas trees :			
	9405.31.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.39.00	-- Other	u	25%	Free
		- Other electric luminaires and lighting fittings :			
		-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :			
	9405.41.10	--- Solar energy operated lamps with fittings and fixtures	u	5%	Free
	9405.41.90	--- Other	u	25%	Free
	9405.42.00	-- Other, designed for use solely with light-emitting diode (LED) light sources :	u	25%	Free
		-- Other :			
	9405.49.10	--- Shadowless operation lamps	u	5%	Free
	9405.49.20	--- Energy saving light with balast and fittings	u	25%	Free
	9405.49.90	--- Other	u	25%	Free
		- Non-electrical luminaires and lighting fittings:			
	9405.50.10	--- Hurricane luminaires of base metal	u	25%	Free
	9405.50.90	--- Other	u	25%	Free
		- Illuminated signs, illuminated name-plates and the like :			
	9405.61.00	-- Designed for use solely with light-emitting diode (LED) light sources	u	25%	Free
	9405.69.00	-- Other	u	25%	Free

		- Parts :			
		-- Of glass :			
	9405.91.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	25%	Free
	9405.91.90	--- Other	kg	25%	Free
		-- Of plastics :			
	9405.92.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	25%	Free
	9405.92.90	--- Other	kg	25%	Free
		-- Other :			
	9405.99.10	--- Imported by Industrial IRC holder VAT compliant LED lamp manufacturing industry	kg	25%	Free
	9405.99.90	--- Other	kg	25%	Free
94.06		**Prefabricated buildings.**			
	9406.10.00	- Of wood	kg	15%	Free
	9406.20.00	- Modular building units, of steel	kg	25%	Free
		- Other :			
	9406.90.10	--- Sandwich panel with or without cold room facility	kg	1%	Free
	9406.90.90	--- Other	kg	25%	Free

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of headings 42.02, 43.03 or 43.04;

(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading 87.12);

(p) Unmanned aircraft (heading 88.06);

(q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

(s) Decoy calls or whistles (heading 92.08);

(t) Arms or other articles of Chapter 93;

(u) Lighting Strings of all kinds (heading 94.05);

(v) Monopods, bipods, tripods and similar articles (heading 96.20);

(w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

6.- For the purposes of heading 95.08:

(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.".

Subheading Note.

1.- Subheading 9504.50 covers:

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
[95.01]					
[95.02]					
95.03		**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**			
	9503.00.10	--- Puzzles	kg	25%	Free
	9503.00.90	--- Other	kg	25%	Free
95.04		**Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.**			
	9504.20.00	- Articles and accessories for billiards of all kinds	kg	25%	Free
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	u	25%	Free
	9504.40.00	- Playing cards	u	25%	Free
	9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	u	25%	Free
	9504.90.00	- Other	u	25%	Free

95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**			
	9505.10.00	- Articles for Christmas festivities	kg	25%	Free
	9505.90.00	- Other	kg	25%	Free
95.06		**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**			
		- Snow-skis and other snow-ski equipment :			
	9506.11.00	-- Skis	2u	10%	Free
	9506.12.00	-- Skis-fastenings (ski-bindings)	kg	10%	Free
	9506.19.00	-- Other	kg	10%	Free
		- Water-skis, surf-boards, sailboards and other water sport equipment :			
	9506.21.00	-- Sailboards	u	10%	Free
	9506.29.00	-- Other	u	10%	Free
		- Golf clubs and other golf equipment :			
	9506.31.00	-- Clubs, complete	u	10%	Free
	9506.32.00	-- Balls	u	10%	Free
	9506.39.00	-- Other	kg	10%	Free
	9506.40.00	- Articles and equipment for table-tennis:	kg	10%	Free
		- Tennis, badminton or similar rackets, whether or not strung :			
	9506.51.00	-- Lawn-tennis rackets, whether or not strung	u	10%	Free
	9506.59.00	-- Other	u	10%	Free
		- Balls, other than golf balls and table-tennis balls :			
	9506.61.00	-- Lawn-tennis balls	u	10%	Free
	9506.62.00	-- Inflatable	u	10%	Free
	9506.69.00	-- Other	u	10%	Free
	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	2u	10%	Free
		- Other :			
	9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	10%	Free
	9506.99.00	-- Other	u	10%	Free
95.07		**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds"(other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**			
	9507.10.00	- Fishing rods	u	25%	Free
	9507.20.00	- Fish-hooks, whether or not snelled	kg	25%	Free
	9507.30.00	- Fishing reels	u	25%	Free
	9507.90.00	- Other	u	25%	Free
95.08		**Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.**			
	9508.10.00	- Travelling circuses and travelling menageries	kg	25%	Free
		- Amusement Park rides and water park amusements :			
	9508.21.00	-- Roller coasters	kg	25%	Free
	9508.22.00	-- Carousels, swings and roundabouts	kg	25%	Free
	9508.23.00	-- Dodge'em cars	kg	25%	Free
	9508.24.00	-- Motion simulators and moving theatres	kg	25%	Free
	9508.25.00	-- Water rides	kg	25%	Free
	9508.26.00	-- Water park amusements	kg	25%	Free
	9508.29.00	-- Other	kg	25%	Free
	9508.30.00	- Fairground amusements	kg	25%	Free
	9508.40.00	- Travelling theatres	kg	25%	Free

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover:

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (heading 71.17);

(d) Parts of general use, as defined in 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 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 [for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18)];

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works or art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02, the expression "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
96.01		**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**			
	9601.10.00	- Worked ivory and articles of ivory	kg	25%	Free
	9601.90.00	- Other	kg	25%	Free

96.02		**Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**			
	9602.00.10	--- Gelatin capsules (empty)	kg	25%	Free
	9602.00.20	--- Other	kg	25%	Free
96.03		**Brooms, brushes (including brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**			
	9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	u	25%	Free
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :			
	9603.21.00	-- Tooth brushes, including dental plate brushes	u	25%	Free
	9603.29.00	-- Other	u	25%	Free
	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	25%	Free
	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers	u	25%	Free
	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	u	25%	Free
	9603.90.00	- Other	u	25%	Free
96.04		**Hand sieves and hand riddles**			
	9604.00.10	--- Hand sieves for use in laboratories	u	10%	Free
	9604.00.90	--- Other	u	25%	Free
96.05	**9605.00.00**	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	u	25%	Free
96.06		**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	kg	10%	Free
		- Buttons :			
	9606.21.00	-- Of plastics not covered with textile material	kg	10%	Free
	9606.22.00	-- Of a base metal, not covered with textile material	kg	10%	Free
	9606.29.00	-- Other	kg	10%	Free
	9606.30.00	- Button moulds and other parts of buttons; button blanks:	kg	10%	Free
96.07		**Slide fasteners and parts thereof.**			
		- Slide fasteners :			
	9607.11.00	-- Fitted with chain scoops of base metal	kg	10%	Free
	9607.19.00	-- Other	kg	10%	Free
	9607.20.00	- Parts	kg	10%	Free
96.08		**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**			
	9608.10.00	- Ball point pens	u	25%	Free
	9608.20.00	- Felt tipped and other porous-tipped pens and markers	u	25%	Free
	9608.30.00	- Fountain pens, stylograph pens and other pens	u	25%	Free
	9608.40.00	- Propelling or sliding pencils	u	25%	Free
	9608.50.00	- Sets of articles from two or more of the foregoing sub-headings	u	25%	Free
	9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	25%	Free
		- Other :			
	9608.91.00	-- Pen nibs and nib points	u	25%	Free
		-- Other :			
	9608.99.10	--- Ball points for ball point pen	kg	5%	Free
	9608.99.90	--- Other	kg	25%	Free
96.09		**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks**			
	9609.10.00	- Pencils and crayons, with leads encased in a-sheath	kg	10%	Free

	9609.20.00	- Pencil leads, black or coloured	kg	10%	Free
		- Other :			
	9609.90.10	--- Slate pencil	kg	5%	Free
	9609.90.90	--- Other	kg	25%	Free
96.10		**Slates and boards, with writing or drawing surfaces, whether or not framed.**			
	9610.00.10	--- Unframed slates with writing surface only, thickness not exceeding 5mm	kg	5%	Free
	9610.00.90	--- Other	kg	25%	Free
96.11	**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.**	kg	25%	Free
96.12		**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**			
		- Ribbons :			
	9612.10.10	--- Computer printer ribbons	u	5%	Free
	9612.10.90	--- Other	u	5%	Free
	9612.20.00	- Ink-pads	u	25%	Free
96.13		**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	u	25%	Free
	9613.20.00	- Pocket lighters, gas fuelled, refillable	u	25%	Free
	9613.80.00	- Other lighters	u	25%	Free
	9613.90.00	- Parts	kg	25%	Free
96.14	**9614.00.00**	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	kg	25%	Free
96.15		**Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**			
		- Combs, hair-slides and the like :			
	9615.11.00	-- Of hard rubber or plastics	kg	25%	Free
	9615.19.00	-- Other	kg	25%	Free
	9615.90.00	- Other	kg	25%	Free
96.16		**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**			
	9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	25%	Free
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	25%	Free
96.17	**9617.00.00**	**Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.**	kg	25%	Free
96.18	**9618.00.00**	**Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.**	u	25%	Free
96.19	**9619.00.00**	**Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.**	kg	25%	Free
96.20	**9620.00.00**	**Monopods, bipods, tripods and similar articles.**	kg	25%	Free

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover:

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;

(b) Theatrical scenery, studio back-cloths and the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings. 71.01 to 71.03).

2.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4.- Heading 97.03 does not apply to mass-produced reproductions or works or conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5.- (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 this Schedule.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.**			
		- Of an age exceeding 100 years :			
	9701.21.00	-- Painting, drawings and pastels	u	25%	Free
	9701.22.00	-- Mosaics	u	25%	Free
	9701.29.00	-- Other	u	25%	Free
		- Other :			
	9701.91.00	-- Painting, drawings and pastels	u	25%	Free
	9701.92.00	-- Mosaics	u	25%	Free
	9701.99.00	-- Other	u	25%	Free
97.02		**Original engravings, prints and lithographs.**			
	9702.10.00	- Of an age exceeding 100 years	u	25%	Free
	9702.90.00	- Other	u	25%	Free
97.03		**Original sculptures and statuary, in any material.**			
	9703.10.00	- Of an age exceeding 100 years	u	25%	Free
	9703.90.00	- Other	u	25%	Free

97.04	9704.00.00	**Postage or revenue stamps, stamp-post-marks, first-day covers, postal stationery (stamped paper), and the like, used, or unused, other than those of heading 49.07**	kg	25%	Free
97.05		**Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.**			
	9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	u	5%	Free
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :			
	9705.21.00	-- Human specimens and parts thereof	u	5%	Free
	9705.22.00	-- Extinct or endangered species and parts thereof	u	5%	Free
	9705.29.00	-- Other	u	5%	Free
		- Collections and collectors' pieces of numismatic interest :			
	9705.31.00	-- Of an age exceeding 100 years	u	5%	Free
	9705.39.00	-- Other	u	5%	Free
97.06		**Antiques of an age exceeding 100 years.**			
	9706.10.00	- Of an age exceeding 100 years	u	5%	Free
	9706.90.00	- Other	u	5%	Free

Chapter 98

Miscellaneous National Provisions

Notes.

1.- This Chapter has been specially designed to apply only to cases, purposes, conditions for which it has been specifically formulated. In no case will goods be classifiable under this Chapter without meeting the special provisions for which it has been created to meet miscellaneous national requirements.

2.- General Rules for Interpretation and Classification do not apply to the items described in this Chapter. Where applicable, the provisions of this Chapter will be overriding.

3.- Goods not conforming to and/or satisfying the conditions for classification under this Chapter, shall be classified in accordance with the general rules governing classification.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
98.01		**Goods treated as "baggage" in accordance with Chapter XV of the Act and/or under the provisions of rules framed under section 219 of the Act, read with item 17 of the Third Schedule thereof.**			
		--- Silver bar; gold bar :			
	9801.00.21	---- Silver bar (upto 200 gm)	kg	BDT 6.00 per 11.664 gm	Free
	9801.00.29	---- Gold bar (upto 234 gm)	kg	BDT 2000.00 per 11.664 gm	Free
		--- Air conditioning machine; refrigerators or freezers; dish washer/washing machine/cloth dryer :			
	9801.00.31	---- Window type	u	BDT 7000.00 per unit	Free
	9801.00.32	---- Split type upto 18000 BTU	u	BDT 15000.00 per unit	Free
	9801.00.33	---- Split type above 18000 BTU	u	BDT 20000.00 per unit	Free
	9801.00.34	---- Refrigeratores or freezers	u	BDT 5000.00 per unit	Free
	9801.00.39	---- Dish washer/washing machine/cloth dryer	u	BDT 3000.00 per unit	Free
		--- Music centre (with 4 to 8 speaker)/Home theater/CD/VCD/DVD/LD/MD/ Blue redisk set; HD cam, DV cam, BETA cam and professional camera; Dish antenna :			
	9801.00.41	---- Music centre (with 4 to 8 speaker)/Home theater/CD/VCD/DVD/LD/MD/ Blue redisk set	u	BDT 8000.00 per unit	Free
	9801.00.42	---- HD cam, DV cam, BETA cam and professional camera	u	BDT 15000.00 per unit	Free
	9801.00.49	---- Dish antenna	u	BDT 15000.00 per unit	Free
		--- Plasma, LCD, TFT, LED and similar technologis TV :			
	9801.00.52	---- 30 inch to 36 inch (measured diagonally)	u	BDT 10000.00 per unit	Free
	9801.00.53	---- 37 inch to 42 inch (measured diagonally)	u	BDT 20000.00 per unit	Free

9801.00.54	---- 43 inch to 46 inch (measured diagonally)	u	BDT 30000.00 per unit	Free
9801.00.55	---- 47 inch to 52 inch (measured diagonally)	u	BDT 50000.00 per unit	Free
9801.00.56	---- 53 inch to 65 inch (measured diagonally)	u	BDT 70000.00 per unit	Free
9801.00.59	---- 66 inch to above (measured diagonally)	u	BDT 90000.00 per unit	Free
9801.00.60	--- Air gun/air rifles	u	BDT 5000.00 per unit	Free
9801.00.90	--- Chandeliers (Jharbatti)	u	BDT 300.00 per point	Free