GUYANA

ACT No. 27 of 2006

CUSTOMS (AMENDMENT) ACT 2006

I assent.

Bharrat Jagdeo,
President.
29th December, 2006.

ARRANGEMENTS OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of the Principal Act.

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AN ACT to amend the Customs Act.

A.D. 2006

Enacted by the Parliament of Guyana:-

Short title and commencement.

Cap. 82:01

1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment) Act 2006 and shall come into operations on the 1st January, 2007.

Amendment of the Principal Act.

2. The Principal Act is amended by the substitution for the First, Second, Third, Fourth and Fifth Schedule of the following Schedules as the First, Second, Third, Fourth and Fifth Schedules respectively -

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GENERAL NOTE

This text of the Common External Tariff of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- the List of Abbreviations and Symbols used in the publication;
- the Titles of Sections and Chapters;
- General Rules for the Interpretation of the Harmonised System;
- the Schedule of Rates;
- the List of Conditional Duty Exemptions;
- the List of Items Ineligible for Duty Exemption.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System (Fourth Edition 2007); the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonised System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community, which do not qualify for Community treatment.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a `zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefore in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities, which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.

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ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
^0C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm^2	square centimetre(s)
cm^3	cubic centimetre(s)
cN	centinewton(s)
360^0	360 degrees
DC	direct current
g	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s)-ampere(s)
kvar	kilovolt(s)-ampere(s)-reactive
kW	kilowatt(s)
kWh	kilowatt hour(s)
l	litre(s)
m	metre(s)
m-	meta-
m^2	square metre(s)
m^3	cubic metre(s)
µCi	microcurie
mg	milligram(s)

mm	.	millimetre(s)
mN	.	millinewton(s)
MPa		megapascal(s)
N	.	newton(s)
No.	.	number
o-	.	ortho-
p-	.	para-
t	.	tonne(s)
PVC	.	polyvinyl chloride
r.p.m.		revolutions per minute
u	.	pieces/items
u(jeu/pack)	.	packs
UV	.	ultra-violet
V	.	volt(s)
vol.	.	volume
W	.	watt(s)
%	.	percent
x^{o}	.	x degree(s)
2u	.	pairs
12u	.	dozens
1,000u	.	thousands of pieces/items

Examples

1500 g/m^2	.	means one thousand five hundred grams per square metre
$15^{o}C$	.	means fifteen degrees Celsius
1,000 kWh	.	means one thousand kilowatt hours
1.000 u	.	means thousands of pieces/items

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99. *(Reserved for special uses by Contracting Parties)*

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GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

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

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

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

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

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

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

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SCHEDULE OF RATES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

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CHAPTER I

LIVE ANIMALS

Note.

1. This Chapter covers all live animals except:

   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;

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

   (c) Animals of heading 95.08.

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01.01	**Live horses, asses, mules and hinnies.**			
0101.10.00	Pure-bred breeding animals	Free	kg and u	001.51
0101.90.00	Other:			
0101.90.10	Race horses, not for breeding	40%	kg and u	###
0101.90.90	Other	40%	kg and u	###
01.02	**Live bovine animals.**			
0102.10.00	Pure-bred breeding animals:			
0102.10.10	Bulls	Free	kg and u	001.111
0102.10.20	Cows	Free	kg and u	001.112
0102.90.00	Other:			
0102.90.10	Bulls, for breeding	Free	kg and u	001.191
0102.90.20	Bulls, for rearing, weighing not more than 270 kg	Free	kg and u	001.192
0102.90.30	Other, bulls	40%	kg and u	001.193
0102.90.40	Cows, for breeding	Free	kg and u	001.194
0102.90.50	Cows, for rearing, weighing not more than 270 kg	Free	kg and u	001.195
0102.90.60	Other, cows	40%	kg and u	001.196
01.03	**Live swine.**			
0103.10.00	Pure-bred breeding animals	Free	kg and u	001.31
	Other:			
0103.91.00	Weighing less than 50 kg:			
0103.91.10	For breeding	Free	kg and u	001.391
0103.91.90	Other	40%	kg and u	001.392
0103.92.00	Weighing 50 kg or more:			
0103.92.10	For breeding	Free	kg and u	001.393
0103.92.90	Other	40%	kg and u	001.399
01.04	**Live sheep and goats.**			
0104.10.00	Sheep:			
0104.10.10	For breeding	Free	kg and u	001.211
0104.10.20	For rearing	40%	kg and u	001.212
0104.10.90	Other	40%	kg and u	001.219
0104.20.00	Goats:			
0104.20.10	For breeding	Free	kg and u	001.221
0104.20.20	For rearing	40%	kg and u	001.222
0104.20.90	Other	40%	kg and u	001.229
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:			
0105.11.00	Fowls of the species *Gallus domesticus:*			
0105.11.10	For breeding	Free	kg and u	001.411
0105.11.20	For rearing	40%	kg and u	001.412

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
0105.12.00	Turkeys:			
0105.12.10	For breeding	Free	kg and u	001.413
0105.12.20	For rearing	40%	kg and u	001.414
0105.19.00	Other:			
0105.19.10	For breeding	Free	kg and u	001.415
0105.19.20	For rearing	40%	kg and u	001.416
0105.19.90	Other	40%	kg and u	001.419
	Other:			
0105.94.00	Fowls of the species *Gallus domesticus*:			
0105.94.10	Cocks for breeding	Free	kg and u	001.495
0105.94.20	Cocks for rearing	40%	kg and u	001.496
0105.94.30	Hens for breeding	Free	kg and u	001.497
0105.94.40	Hens for rearing	40%	kg and u	001.498
0105.94.90	Other	40%	kg and u	###
0105.99.00	Other:			
0105.99.10	For breeding	Free	kg and u	001.4991
0105.99.20	For rearing	40%	kg and u	001.4992
0105.99.90	Other	40%	kg and u	001.4999
01.06	**Other live animals.**			
	Mammals:			
0106.11.00	Primates:			
0106.11.10	Monkeys	40%	kg and u	001.9611
0106.11.90	Other	40%	kg and u	001.9619
0106.12.00	Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*)	40%	kg and u	001.962
0106.19.00	Other	40%	kg and u	001.969
0106.20.00	Reptiles (including snakes and turtles):			
0106.20.10	Turtles	40%	kg and u	001.931
0106.20.90	Other	40%	kg and u	001.939
	Birds:			
0106.31.00	Birds of prey	40%	kg and u	001.991
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	kg and u	001.97
0106.39.00	Other:			
0106.39.10	Pigeons	40%	kg and u	001.92
0106.39.90	Other birds	40%	kg and u	001.98
0106.90.00	Other:			
0106.90.10	Bees for breeding	Free	kg and u	001.91
0106.90.30	Dogs	40%	kg and u	001.94

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0106.90.40	Cats	40%	kg and u	001.95
0106.90.90	Other	40%	kg and u	001.99

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CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:

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

(b) Guts, bladders or stomachs of animals (heading 0504.00) or animal blood (heading 05.11 or 30.02); or

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

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02.01	**Meat of bovine animals, fresh or chilled.**			
0201.10.00	Carcasses and half-carcasses	40%	kg	011.111
0201.20.00	Other cuts with bone in:			
0201.20.10	Brisket	40%	kg	011.112
0201.20.90	Other	40%	kg	011.119
0201.30.00	Boneless:			
0201.30.10	Tenderloin	40%	kg	011.121
0201.30.20	Sirloin	40%	kg	011.122
0201.30.30	Minced (Ground)	40%	kg	011.123
0201.30.90	Other	40%	kg	011.129
02.02	**Meat of bovine animals, frozen.**			
0202.10.00	Carcasses and half-carcasses	40%	kg	011.211
0202.20.00	Other cuts with bone in:			
0202.20.10	Brisket	40%	kg	011.212
0202.20.90	Other	40%	kg	011.219
0202.30.00	Boneless:			
0202.30.10	Tenderloin	40%	kg	011.221
0202.30.20	Sirloin	40%	kg	011.222
0202.30.30	Minced (Ground)	40%	kg	011.223
0202.30.90	Other	40%	kg	011.229
02.03	**Meat of swine, fresh chilled or frozen.**			
	Fresh or chilled:			
0203.11.00	Carcasses and half-carcasses	40%	kg	012.211
0203.12.00	Hams, shoulders and cuts thereof with bone in	40%	kg	012.212
0203.19.00	Other	40%	kg	012.219
	Frozen:			
0203.21.00	Carcasses and half-carcasses	40%	kg	012.221
0203.22.00	Hams, shoulders and cuts thereof with bone in	40%	kg	012.222
0203.29.00	Other	40%	kg	012.229
02.04	**Meat of sheep or goats, fresh, chilled or frozen.**			
0204.10.00	Carcasses and half-carcasses of lamb, fresh or Chilled	40%	kg	012.111
	Other meat of sheep, fresh or chilled:			
0204.21.00	Carcasses and half-carcasses	40%	kg	012.112
0204.22.00	Other cuts with bone in	40%	kg	012.113
0204.23.00	Boneless	40%	kg	012.114
0204.30.00	Carcasses and half-carcasses of lamb, frozen	40%	kg	012.121
	Other meat of sheep, frozen:			
0204.41.00	Carcasses and half-carcasses	40%	kg	012.122
0204.42.00	Other cuts with bone in	40%	kg	012.123
0204.43.00	Boneless	40%	kg	012.124

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0204.50.00	Meat of goats	40%	kg	012.13
0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	40%	kg	012.4
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**			
0206.10.00	Of bovine animals, fresh or chilled	5%	kg	012.51
	Of bovine animals, frozen:			
0206.21.00	Tongues	5%	kg	012.521
0206.22.00	Livers	5%	kg	012.522
0206.29.00	Other	5%	kg	012.529
0206.30.00	Of swine, fresh or chilled	5%	kg	012.53
	Of swine frozen:			
0206.41.00	Livers	5%	kg	012.541
0206.49.00	Other:			
0206.49.10	Pig trotters	5%	kg	012.542
0206.49.90	Other	5%	kg	012.549
0206.80.00	Other, fresh or chilled	5%	kg	012.55
0206.90.00	Other, frozen	5%	kg	012.56
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**			
	Of fowls of the species Gallus domesticus:			
0207.11.00	Not cut in pieces, fresh or chilled	100%	kg	012.311
0207.12.00	Not cut in pieces, frozen	100%	kg	012.321
0207.13.00	Cuts and offal, fresh or chilled	100%	kg	012.341
0207.14.00	Cuts and offal, frozen:			
0207.14.10	Backs and necks	Free	kg	012.351
0207.14.20	Wings	Free	kg	012.352
0207.14.30	Livers	100%	kg	012.353
0207.14.90	Other	100%	kg	012.354
	Of turkeys:			
0207.24.00	Not cut in pieces, fresh or chilled	40%	kg	012.312
0207.25.00	Not cut in pieces, frozen	40%	kg	012.322
0207.26.00	Cuts and offal, fresh or chilled	40%	kg	012.342
0207.27.00	Cuts and offal, frozen			
0207.27.10	Backs, necks and wings	Free	kg	012.355
0207.27.90	Other	40%	kg	012.356
	Of ducks, geese or guinea fowls:			
0207.32.00	Not cut in pieces, fresh or chilled	40%	kg	012.313
0207.33.00	Not cut in pieces, frozen	40%	kg	012.323
0207.34.00	Fatty livers, fresh or chilled	40%	kg	012.33
0207.35.00	Other, fresh or chilled	40%	kg	012.343

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	S RU
0207.36.00	Other, frozen	40%	kg	012.359
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**			
0208.10.00	Of rabbits or hares	40%	kg	012.91
0208.30.00	Of primates	40%	kg and u	012.98
0208.40.00	Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	40%	kg	012.93
0208.50.00	Of reptiles (including snakes and turtles)	40%	kg	012.94
0208.90.00	Other:			
0208.90.10	Edible meat offal	40%	kg	012.991
0208.90.20	Frogs' legs	40%	kg	012.92
0208.90.90	Other	40%	kg	012.999
0209.00.00	**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**			
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:			
0210.11.00	Hams, shoulders and cuts thereof, with bone in	20%	kg	016.11
0210.12.00	Bellies (streaky) and cuts thereof:			
0210.12.10	Bacon	20%	kg	016.121
0210.12.90	Other	20%	kg	016.129
0210.19.00	Other:			
0210.19.10	Salted or in brine	5%	kg	016.191
0210.19.90	Other	20%	kg	016.199
0210.20.00	Meat of bovine animals:			
0210.20.10	Salted or in brine	5%	kg	016.811
0210.20.20	Dried	20%	kg	016.812
0210.20.30	Smoked	20%	kg	016.813
	Other, including edible flours and meals of meat or meat offal:			
0210.91.00	Of primates	20%	kg	016.895
0210.92.00	Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	20%	kg	016.896
0210.93.00	Of reptiles (including snakes and turtles)	20%	kg	016.897
0210.99.00	Other	20%	kg	016.894

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

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03.01	**Live Fish**			
0301.10.00	Ornamental fish:			
0301.10.10	For breeding	Free	kg and u	034.111
0301.10.90	Other	40%	kg and u	034.112
	Other live fish:			
0301.91.00	*Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*	40%	kg	034.113
0301.92.00	Eels (*Anguilla spp.*)	40%	kg	034.114
0301.93.00	Carp	40%	kg	034.115
0301.94.00	Bluefin tunas (*Thunnus thunnus*)	40%	kg	###
0301.95.00	Southern bluefin tunas (Thunnus maccoyii)	40%	kg	###
0301.99.00	Other:			
0301.99.10	For breeding	Free	kg	034.116
0301.99.90	Other	40%	kg	034.119
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04**			
	Salmonidae, excluding livers and roes:			
0302.11.00	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache and Oncorhynchus chrysogaster*)	40%	kg	034.121
0302.12.00	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*)	40%	kg	034.122
0302.19.00	Other	40%	kg	034.129
	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae*), excluding livers and roes:			
0302.21.00	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	40%	kg	034.131
0302.22.00	Plaice (*Pleuronectes platessa*)	40%	kg	034.132
0302.23.00	Sole (*Solea spp.*)	40%	kg	034.133
0302.29.00	Other	40%	kg	034.139

	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes :			
0302.31.00	Albacore or longfinned tunas (*Thunnus alalunga*):			
0302.31.10	For processing	Free	kg	034.141
0302.31.90	Other	40%	kg	034.142
0302.32.00	Yellowfin tunas (*Thunnus albacares*):			
0302.32.10	For processing	Free	kg	034.143
0302.32.90	Other	40%	kg	034.144
0302.33.00	Skipjack or stripe-bellied bonito	40%	kg	034.145
0302.34.00	Bigeye tunas (*Thunnus obesus*)	40%	kg	034.146
0302.35.00	Bluefin tunas (Thunnus thynnus)	40%	kg	034.147
0302.36.00	Southern bluefin tunas (*Thunnus maccoyii*)	40%	kg	034.148
0302.39.00	Other	40%	kg	034.149
0302.40.00	Herrings (*Cluppea harengus, Clupea pallasii*), excluding livers and roes:			
0302.40.10	For processing	Free	kg	034.151
0302.40.90	Other	40%	kg	034.152
0302.50.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding liver and roes:			
0302.50.10	For processing	Free	kg	034.161
0302.50.90	Other	40%	kg	034.169
	Other fish, excluding livers and roes:			
0302.61.00	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):			
0302.61.10	For processing	Free	kg	034.153
0302.61.90	Other	40%	kg	034.159
0302.62.00	Haddock (*Melanogrammus aeglefinus*):			
0302.62.10	For processing	Free	kg	034.181
0302.62.90	Other	40%	kg	034.182
0302.63.00	Coalfish (*Pollachius virens*)	40%	kg	034.183
0302.64.00	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*):			
0302.64.10	For processing	Free	kg	034.171
0302.64.90	Other	40%	kg	034.179
0302.65.00	Dogfish and other sharks	40%	kg	034.184
0302.66.00	Eels (*Anguilla spp.*)	40%	kg	034.185
0302.67.00	Swordfish (*Xiphias gladius*)	40%	kg	###
0302.68.00	Toothfish (*Dissostichus spp.*)	40%	kg	###

0302.69.00	Other :			
0302.69.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.186
0302.69.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout	40%	kg	034.187
0302.69.30	Flying fish	40%	kg	034.188
0302.69.90	Other	40%	kg	034.189
0302.70.00	Livers and roes	40%	kg	034.19
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04**			
	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), excluding livers and roes:			
0303.11.00	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	40%	kg	034.2111
0303.19.00	Other	40%	kg	034.2119
	Other salmonidae, excluding livers and roes:			
0303.21.00	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	40%	kg	034.212
0303.22.00	Atlantic salmon (*Salmo Salar*) and Danube Salmon (*Hucho hucho*)	40%	kg	034.213
0303.29.00	Other	40%	kg	034.219
	Flat Fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae*), excluding livers and roes:			
0303.31.00	Halibut (*Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis*)	40%	kg	034.221
0303.32.00	Plaice (*Pleuronectes platessa*)	40%	kg	034.222
0303.33.00	Sole (*Solea spp.*)	40%	kg	034.223
0303.39.00	Other	40%	kg	034.229
	Tunas (of the genus *Thunnus*) skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
0303.41.00	Albacore or longfinned tunas (***Thunnus alalunga***):			
0303.41.10	For processing	Free	kg	034.231
0303.41.90	Other	40%	kg	034.232
0303.42.00	Yellowfin tunas (*Thunnus albacares*):			
0303.42.10	For processing	Free	kg	034.233
0303.42.90	Other	40%	kg	034.234
0303.43.00	Skipjack or stripe-bellied bonito	40%	kg	034.235
0303.44.00	Bigeye tunas (*Thunnus obesus*)	40%	kg	034.236
0303.45.00	Bluefin tunas (*Thunnus thynnus*)	40%	kg	034.237
0303.46.00	Southern bluefin tunas (*Thunnus maccoyii*)	40%	kg	034.238
0303.49.00	Other	40%	kg	034.239
	Herrings (*Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:			
0303.51.00	Herrings (*Clupea harengus, Clupea pallasii*):			
0303.51.10	For processing	Free	kg	034.241
0303.51.90	Other	40%	kg	034.242
0303.52.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*):			
0303.52.10	For processing	Free	kg	034.251
0303.52.90	Other	40%	kg	034.259
	Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus spp*) excluding livers and roes:			
0303.61.00	Swordfish (*Xiphias gladius*):			
0303.61.10	For processing	Free	kg	###
0303.61.90	Other	40%	kg	###
0303.62.00	Toothfish (*Dissostichus spp*):			
0303.62.10	For processing	Free	kg	###
0303.62.90	Other	40%	kg	
	Other fish, excluding livers and roes:			
0303.71.00	Sardines (*Sardina pilchardus, Sardinops spp.*), Sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):			
0303.71.10	For processing	Free	kg	034.242
0303.71.90	Other	40%	kg	034.249
0303.72.00	Haddock (*Melanogrammus aeglefinus*):			
0303.72.10	For processing	Free	kg	034.281
0303.72.90	Other	40%	kg	034.282
0303.73.00	Coalfish (*Pollachius virens*)	40%	kg	034.283

0303.74.00	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*):			
0303.74.10	For processing	Free	kg	034.261
0303.74.90	Other	40%	kg	034.269
0303.75.00	Dogfish and other sharks	40%	kg	034.284
0303.76.00	Eels (*Anguilla spp.*)	40%	kg	034.285
0303.77.00	Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	40%	kg	034.286
0303.78.00	Hake (*Merluccius spp., Urophycis spp.*):			
0303.78.10	For processing	Free	kg	034.271
0303.78.90	Other	40%	kg	034.279
0303.79.00	Other:			
0303.79.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.287
0303.79.20	Snapper, croaker, grouper, dolphin, bangamary and sea trout	40%	kg	034.288
0303.79.30	Flying fish	40%	kg	034.2891
0303.79.90	Other	40%	kg	034.2899
0303.80.00	Livers and roes:			
0303.80.10	Livers	40%	kg	034.291
0303.80.20	Roes	40%	kg	034.292
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**			
	Fresh or chilled:			
0304.11.00	Swordfish (*Xiphias gladius*)	40%	kg	###
0304.12.00	Toothfish (*Dissostichus spp*)	40%	kg	###
0304.19.00	Other:			
0304.19.10	Fillets of flying fish	40%	kg	034.511
0304.19.90	Other	40%	kg	034.519
	Frozen fillets:			
0304.21.00	Swordfish (*Xiphias gladius*)	40%	kg	###
0304.22.00	Toothfish (*Dissostichus spp*)	40%	kg	###
0304.29.00	Other:			
0304.29.10	Flying fish	40%	kg	034.41
0304.29.90	Other	40%	kg	034.49
	Other:			
0304.91.00	Swordfish (*Xiphias gladius*)	40%	kg	###
0304.92.00	Toothfish (*Dissostichus spp*)	40%	kg	###
0304.99.00	Other	40%	kg	###

	DESCRIPTION OF GOODS	RATES OF DUTY	UNIT(S)	VAT RATE
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**			
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	20%	kg	035.5
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	20%	kg	035.4
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked	20%	kg	035.12
	Smoked fish, including fillets:			
0305.41.00	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)	20%	kg	035.31
0305.42.00	Herrings (*Clupea harengus, Clupea pallasii*)	35%	kg	035.32
0305.49.00	Other:			
0305.49.10	Cod, mackerel and alewives	35%	kg	035.33
0305.49.90	Other	20%	kg	035.39
	Dried fish, whether or not salted but not smoked:			
0305.51.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	35%	kg	035.11
0305.59.00	Other:			
0305.59.10	Mackerel	35%	kg	035.131
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	35%	kg	035.132
0305.59.90	Other	20%	kg	035.139
	Fish, salted but not dried or smoked and fish in brine:			
0305.61.00	Herrings (*Clupea harengus, Clupea pallasii*)	35%	kg	035.291
0305.62.00	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	35%	kg	035.21
0305.63.00	Anchovies (*Engraulis spp.*)	20%	kg	035.22
0305.69.00	Other:			
0305.69.10	Mackerel	35%	kg	035.292
0305.69.20	Alewives, saithe, pollock, haddock and hake	35%	kg	035.293
0305.69.90	Other	20%	kg	035.299

03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**			
	Frozen:			
0306.11.00	Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	40%	kg	036.191
0306.12.00	Lobsters (*Homarus spp.*)	40%	kg	036.192
0306.13.00	Shrimps and prawns	40%	kg	036.11
0306.14.00	Crabs	40%	kg	036.193
0306.19.00	Other, including flours, meals and pellets of Crustaceans, fit for human consumption:			
0306.19.10	Conch	40%	kg	036.194
0306.19.20	Other Crustaceans	40%	kg	036.195
0306.19.90	Other	40%	kg	036.199
	Not frozen:			
0306.21.00	Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):			
0306.21.10	Live, for breeding or rearing	Free	kg	036.21
0306.21.90	Other	40%	kg	036.22
0306.22.00	Lobsters (*Homarus spp.*):			
0306.22.10	Live for breeding or rearing	Free	kg	036.23
0306.22.90	Other	40%	kg	036.24
0306.23.00	Shrimps and prawns:			
0306.23.10	Live, for breeding or rearing	Free	kg	036.251
0306.23.20	Cultured	40%	kg	036.252
0306.23.30	Wild	40%	kg	036.253
0306.24.00	Crabs	40%	kg	036.254
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.29.10	Live for breeding or rearing	Free	kg	036.27
0306.29.20	Conch	40%	kg	036.28
0306.29.90	Other	40%	kg	036.29

03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.**			
0307.10.00	Oysters:			
0307.10.10	For breeding or rearing	Free	kg	036.311
0307.10.90	Other	40%	kg	036.319
	Scallops, including queen scallops, of the genera *Pecten, Chlamys or Placopecten:*			
0307.21.00	Live, fresh or chilled	40%	kg	036.351
0307.29.00	Other	40%	kg	036.391
	Mussels (*Mytilus spp., Perna spp.*):			
0307.31.00	Live, fresh or chilled	40%	kg	036.352
0307.39.00	Other	40%	kg	036.392
	Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and squid *(Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*):			
0307.41.00	Live, fresh or chilled	40%	kg	036.331
0307.49.00	Other	40%	kg	036.371
	Octopus (Octopus spp.):			
0307.51.00	Live, fresh or chilled	40%	kg	036.332
0307.59.00	Other	40%	kg	036.379
0307.60.00	Snails, other than sea snails	40%	kg	036.356
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91.00	Live, fresh or chilled:			
0307.91.10	Live, for breeding or rearing	Free	kg	036.354
0307.91.90	Other	40%	kg	036.359
0307.99.00	Other:			
0307.99.10	Sea-eggs	40%	kg	036.393
0307.99.90	Other	40%	kg	036.399

CHAPTER 4

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

Notes.

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

2. For the purposes of heading 04.05:

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

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

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

   (a) a milkfat content, by weight of the dry matter, of 5% or more;

   (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

(c) they are moulded or capable of being moulded.

4. This Chapter does not cover:

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

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

Subheading Notes.

1. For the purposes of subheading 0404.10.00, 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, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).

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04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**			
0401.10.00	Of a fat content, by weight, not exceeding 1%	40%	kg	022.11
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	40%	kg	022.12
0401.30.00	Of a fat content, by weight, exceeding 6%	40%	kg	022.13
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**			
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	Free	kg	022.21
	In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:			
0402.21.00	Not containing added sugar or other sweetening matter	Free	kg	022.221
0402.29.00	Other	Free	kg	022.229
	Other:			
0402.91.00	Not containing added sugar or other sweetening matter	20%	kg	022.23
0402.99.00	Other:			
0402.99.10	Condensed milk	20%	kg	022.241
0402.99.90	Other	20%	kg	022.249
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**			
0403.10.00	Yogurt	20%	kg	022.31
0403.90.00	Other	10%	kg	022.32

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.**			
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	022.41
0404.90.00	Other	5%	kg	022.49
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	Butter:			
0405.10.10	Fresh Butter	10%	kg	023.01
0405.10.20	Salted Butter	10%	kg	023.02
0405.20.00	Dairy spreads	20%	kg	023.03
0405.90.00	Other:			
0405.90.10	Butter fat and butter oil	5%	kg	023.04
0405.90.20	Ghee	10%	kg	023.05
0405.90.90	Other	10%	kg	023.09
04.06	**Cheese and curd.**			
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	kg	024.91
0406.20.00	Grated or powdered cheese, of all kinds	5%	kg	024.1
0406.30.00	Processed cheese, not grated or powdered	5%	kg	024.2
0406.40.00	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	5%	kg	024.3
0406.90.00	Other cheese	5%	kg	024.99
0407.00.00	**Birds' eggs, in shell, fresh, preserved or cooked.**			
0407.00.10	Hatching eggs, for breeder flock	Free	kg	025.11
0407.00.20	Hatching eggs, not for breeder flock	Free	kg	025.12

0407.00.20	Hatching eggs, not for breeder flock	Free	kg	025.12
0407.00.30	Other fresh eggs	40%	kg	025.13
0407.00.90	Other	40%	kg	025.19
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	40%	kg	025.211
0408.19.00	Other	40%	kg	025.221
	Other:			
0408.91.00	Dried	40%	kg	025.219
0408.99.00	Other	40%	kg	025.229
0409.00.00	**Natural honey.**	40%	kg	061.6
0410.00.00	**Edible products of animal origin, not elsewhere specified or included.**	40%	kg	098.92

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CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover:

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

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

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

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

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

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

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

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0501.00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	5%	kg	291.91
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	5%	kg	291.921
0502.90.00	Other	5%	kg	291.929
[05.03]				
0504.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.**			
0504.00.10	Tripe	5%	kg	291.931
0504.00.20	Sausage casings	5%	kg	291.932
0504.00.90	Other	5%	kg	291.939
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	5%	kg	291.951
0505.90.00	Other	5%	kg	291.959
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	5%	kg	291.111
0506.90.00	Other	5%	kg	291.119
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 products.**			

0507.10.00	**Ivory; ivory powder and waste**	5%	kg	291.161
0507.90.00	Other	5%	kg	291.169
0508.00.00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	5%	kg	291.115
[05.09]				
0510.00.00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	5%	kg	291.98
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	Free	kg	291.94
	Other:			
0511.91.00	Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3:			
0511.91.10	Fish waste	5%	kg	291.961
0511.91.90	Other	Free	kg	291.969
0511.99.00	Other	Free	kg	291.99

SECTION II

VEGETABLE PRODUCTS

Note.

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

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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.

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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	Free	kg and u	292.611
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.20.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	kg and u	292.612
0601.20.20	Chicory plants	Free	kg and u	292.613
0601.20.90	Other	5%	kg and u	292.619
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn.**			
0602.10.00	Unrooted cuttings and slips	Free	kg and u	292.691
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	kg and u	292.692
0602.30.00	Rhododendrons and azaleas, grafted or not	Free	kg and u	292.693
0602.40.00	Roses, grafted or not	Free	kg and u	292.694
0602.90.00	Other:			
0602.90.10	Banana plants	15%	kg	292.695
0602.90.20	Coconut plants	15%	kg	292.696
0602.90.30	Cocoa plants	15%	kg	292.697
0602.90.40	Citrus plants	15%	kg	292.698
0602.90.90	Other	Free	kg	292.699
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	40%	kg	292.711
0603.12.00	Carnations	40%	kg	292.712
0603.13.00	Orchids	40%	kg	292.713
0603.14.00	Chrysanthemums	40%	kg	292.714
0603.19.00	Other:			
0603.19.10	Anthuriums	40%	kg	292.716
0603.19.20	Ginger lilies	40%	kg	292.717

0603.19.30	Gerberas	40%	kg	292.718
0603.19.40	Heliconias (Heliconia spp.)	40%	kg	292.719
0603.19.90	Other	40%	kg	###
0603.90.00	Other	40%	kg	###
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.**			
0604.10.00	Mosses and lichens	40%	kg	292.721
	Other:			
0604.91.00	Fresh	40%	kg	292.722
0604.99.00	Other	40%	kg	292.729

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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).

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07.01	**Potatoes, fresh or chilled.**			
0701.10.00	Seed	Free	kg	054.11
0701.90.00	Other	30%	kg	054.19
0702.00.00	**Tomatoes, fresh or chilled.**	40%	kg	054.4
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**			
0703.10.00	Onions and shallots:			
0703.10.10	Onions	30%	kg	054.511
0703.10.20	Shallots (eschallots)	40%	kg	054.512
0703.20.00	Garlic	Free	kg	054.521
0703.90.00	Leeks and other alliaceous vegetables	40%	kg	054.529
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**			
0704.10.00	Cauliflowers and headed broccoli:			
0704.10.10	Cauliflowers	40%	kg	054.531
0704.10.90	Other	40%	kg	054.532
0704.20.00	Brussels sprouts	40%	kg	054.533
0704.90.00	Other:			
0704.90.10	Cabbages	40%	kg	054.534
0704.90.90	Other	40%	kg	054.539
07.05	**Lettuce (*Lactuca stavia*) and chicory (*Chichorium spp.)*, fresh or chilled**			
	Lettuce:			
0705.11.00	Cabbage lettuce (head lettuce)	40%	kg	054.541
0705.19.00	Other	40%	kg	054.542
	Chicory:			
0705.21.00	Witloof chicory (*Chichorium intybus var. foliosum*)	40%	kg	054.543
0705.29.00	Other	40%	kg	054.549
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**			
0706.10.00	Carrots and turnips:			
0706.10.10	Carrots	40%	kg	054.551
0706.10.90	Other	40%	kg	054.552

HEADING	DESCRIPTION OF GOODS	Rate of DUTY	UNIT(S)	SITC REV. 3
0706.90.00	Other:			
0706.90.10	Beets	40%	kg	054.553
0706.90.90	Other	40%	kg	054.559
0707.00	**Cucumbers and gherkins, fresh or chilled.**			
0707.00.10	Cucumbers	40%	kg	054.561
0707.00.20	Gherkins	40%	kg	054.562
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**			
0708.10.00	Peas (*Pisum Sativum*):			
0708.10.10	Pigeon peas	40%	kg	054.571
0708.10.20	Blackeye peas	40%	kg	054.572
0708.10.90	Other	40%	kg	054.573
0708.20.00	Beans (*Vigna spp, Phaseolus spp.*):			
0708.20.10	String beans	40%	kg	054.574
0708.20.20	Bora (*bodi*) beans (*Vigna spp.*)	40%	kg	054.575
0708.20.90	Other	40%	kg	054.576
0708.90.00	Other leguminous vegetables	40%	kg	054.579
07.09	**Other vegetables, fresh or chilled.**			
0709.20.00	Asparagus	40%	kg	054.592
0709.30.00	Aubergines (egg-plants)	40%	kg	054.593
0709.40.00	Celery other than celeriac	40%	kg	054.594
	Mushrooms and truffles:			
0709.51.00	Mushrooms of the genus *Agaricus*	40%	kg	054.581
0709.59.00	Other	40%	kg	###
0709.60.00	Fruits of the genus Capsicum or of the genus *Pimenta*:			
0709.60.10	Sweet peppers	40%	kg	054.595
0709.60.90	Other	40%	kg	054.596
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	kg	054.597
0709.90.00	Other:			
0709.90.10	Zucchini	40%	kg	054.598
0709.90.20	Ochroes	40%	kg	054.5991
0709.90.30	Pumpkins	40%	kg	054.5992
0709.90.40	Sweet corn (corn on the cob)	40%	kg	054.5993
0709.90.90	Other	40%	kg	054.5999

07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**			
0710.10.00	Potatoes	30%	kg	054.691
	Leguminous vegetables, shelled or unshelled:			
0710.21.00	Peas (*Pisum Sativum*):			
0710.21.10	Garden peas for use in industry	5%	kg	054.692
0710.21.20	Other peas for use in industry	5%	kg	054..693
0710.21.90	Other	40%	kg	054..694
0710.22.00	Beans (*Vigna spp., Phaseolus spp.*):			
0710.22.10	String beans, for use in industry	5%	kg	054.695
0710.22.20	Other beans for use in industry	5%	kg	054.696
0710.22.90	Other	40%	kg	054.697
0710.29.00	Other:			
0710.29.10	For use in industry	5%	kg	054.6981
0710.29.90	Other	40%	kg	054..6982
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):			
0710.30.10	For use in industry	5%	kg	054.6983
0710.30.90	Other	40%	kg	054.6984
0710.40.00	Sweet corn:			
0710.40.10	For use in industry	5%	kg	054.611
0710.40.90	Other	40%	kg	054.619
0710.80.00	Other vegetables:			
0710.80.10	Beets, for use in industry	5%	kg	054.6985
0710.80.20	Beets, other	40%	kg	054.6986
0710.80.30	Carrots, for use in industry	5%	kg	054.6987
0710.80.40	Carrots, other	40%	kg	054.6988
0710.80.80	Other, for use in industry	5%	kg	054.6989
0710.80.90	Other	40%	kg	054.6991
0710.90.00	Mixtures of vegetables:			
0710.90.10	For use in industry	5%	kg	054.6992
0710.90.90	Other	40%	kg	054.6999

[illegible]	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
07.11	**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**			
0711.20.00	Olives	5%	kg	054.72
0711.40.00	Cucumbers and gherkins	5%	kg	054.74
	Mushrooms and truffles:			
0711.51.00	Mushrooms of the genus *Agaricus*	5%	kg	054.75
0711.59.00	Other	5%	kg	054.76
0711.90.00	Other vegetables; mixtures of vegetables	5%	kg	054.79
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**			
0712.20.00	Onions	5%	kg	056.12
	Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles:			
0712.31.00	Mushrooms of the genus *Agaricus*	5%	kg	056.14
0712.32.00	Wood ears (*Auricularia spp.*)	5%	kg	056.15
0712.33.00	Jelly fungi (*Tremella spp.*)	5%	kg	056.16
0712.39.00	Other	5%	kg	056.139
0712.90.00	Other vegetables; mixtures of vegetables:			
0712.90.10	Sweet corn, for sowing	Free	kg	056.191
0712.90.90	Other	5%	kg	056,199
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**			
0713.10.00	Peas (*Pisum Sativum*):			
0713.10.10	Pigeon peas	15%	kg	054.211
0713.10.20	Split peas	5%	kg	054.212
0713.10.30	Blackeye peas	15%	kg	054.213
0713.10.90	Other peas	5%	kg	054.219
0713.20.00	Chickpeas (*Garbanzos*)	5%	kg	054.22
	Beans (*Vigna spp.; Phaseolus spp*):			
0713.31.00	Beans of the species *Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek*	5%	kg	054.231
0713.32.00	Small red (*adzuki*) beans (*Phaseolus or vigna angularis*)	5%	kg	054.232

0713.33.00	Kidney beans, including white pea beans (*Phaseolus vulgaris*):			
0713.33.10	Red kidney beans	40%	kg	054.233
0713.33.90	Other	5%	kg	054.234
0713.39.00	Other	5%	kg	054.239
0713.40.00	Lentils	5%	kg	054.235
0713.50.00	Broad beans *((Vicia faba var. major) and horse beans (Vicia faba bar. Equina, Vicia faba var. minor)*	5%	kg	054.24
0713.90.00	Other:			
0713.90.10	All leguminous vegetables for sowing	Free	kg	054.291
0713.90.90	Other	5%	kg	054.299
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.**			
0714.10.00	Manioc (cassava)	40%	kg	054.81
0714.20.00	Sweet potatoes	40%	kg	054.831
0714.90.00	Other:			
0714.90.10	Arrowroot	40%	kg	054.832
0714.90.20	Dasheens	40%	kg	054.833
0714.90.30	Eddoes	40%	kg	054.834
0714.90.40	Tannias	40%	kg	054.835
0714.90.50	Yams	40%	kg	054.836
0714.90.90	Other	40%	kg	054.839

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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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**			
	Coconuts:			
0801.11.00	Desiccated	40%	kg	057.711
0801.19.00	Other:			
0801.19.10	In shell	40%	kg	057.712
0801.19.90	Other	40%	kg	057.719
	Brazil nuts:			
0801.21.00	In shell	40%	kg	057.721
0801.22.00	Shelled	40%	kg	057.722
	Cashew nuts:			
0801.31.00	In shell	40%	kg	057.731
0801.32.00	Shelled	40%	kg	057.732
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**			
	Almonds:			
0802.11.00	In shell	40%	kg	057.741
0802.12.00	Shelled	40%	kg	057.742
	Hazelnuts or filberts (*Corylus spp.*):			
0802.21.00	In shell	40%	kg	057.751
0802.22.00	Shelled	40%	kg	057.752
	Walnuts:			
0802.31.00	In shell	40%	kg	057.761
0802.32.00	Shelled	40%	kg	057.762
0802.40.00	Chestnuts (*Castanea spp.*)	40%	kg	057.77
0802.50.00	Pistachios	40%	kg	057.78
0802.60.00	Macadamia nuts	40%	kg	###
0802.90.00	Other:			
0802.90.10	Kola nuts	5%	kg	057.791
0802.90.90	Other	5%	kg	057.799
0803.00	**Bananas, including plantains, fresh or dried.**			
0803.00.10	Bananas, fresh	40%	kg	057.31
0803.00.20	Plantains, fresh	40%	kg	057.32
0803.00.30	Bananas and plantains, dried	40%	kg	057.33
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**			
0804.10.00	Dates	40%	kg	057.96
0804.20.00	Figs	40%	kg	057.6
0804.30.00	Pineapples	40%	kg	057.95
0804.40.00	Avocados	40%	kg	057.971
0804.50.00	Guavas, mangoes and mangosteens:			
0804.50.10	Guavas	40%	kg	057.972

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SUB-HEADING
0804.50.20	Mangoes	40%	kg	057.973
0804.50.30	Mangosteens	40%	kg	057.974
08.05	**Citrus fruit, fresh or dried.**			
0805.10.00	Oranges	40%	kg	057.11
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
0805.20.10	Ugli fruit	40%	kg	057.121
0805.20.20	Ortaniques	40%	kg	057.122
0805.20.90	Other	40%	kg	057.129
0805.40.00	Grapefruit, including pomelos	40%	kg	057.22
0805.50.00	Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*):			
0805.50.10	Lemons	40%	kg	057.211
0805.50.20	Limes	40%	kg	057.212
0805.90.00	Other	40%	kg	057.29
08.06	**Grapes, fresh or dried.**			
0806.10.00	Fresh	40%	kg	057.51
0806.20.00	Dried	40%	kg	057.52
08.07	**Melons (including watermelons) and papaw (papayas), fresh.**			
	Melons (including watermelons):			
0807.11.00	Watermelons	40%	kg	057.911
0807.19.00	Other:			
0807.19.10	Cantaloupes	40%	kg	057.912
0807.19.20	Muskmelons	40%	kg	057.913
0807.19.90	Other	40%	kg	057.914
0807.20.00	Papaws (papayas)	40%	kg	057.915
08.08	**Apples, pears and quinces, fresh.**			
0808.10.00	Apples	40%	kg	057.4
0808.20.00	Pears and quinces	40%	kg	057.92
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**			
0809.10.00	Apricots	40%	kg	057.931
0809.20.00	Cherries	40%	kg	057.932
0809.30.00	Peaches, including nectarines	40%	kg	057.933
0809.40.00	Plums and sloes	40%	kg	057.934
08.10	**Other fruit, fresh.**			
0810.10.00	Strawberries	40%	kg	057.941
0810.20.00	Raspberries, blackberries, mulberries and Loganberries	40%	kg	057.942
0810.40.00	Cranberries, bilberries and other fruits of the genus *Vaccinium*	40%	kg	057.944

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
0810.50.00	Kiwifruit	40%	kg	057.9801
0810.60.00	Durians	40%	kg	057.9802
0810.90.00	Other:			
0810.90.10	Sapodillas	40%	kg	057.9803
0810.90.20	Golden apples	40%	kg	057.9804
0810.90.30	Passion fruit	40%	kg	057.9805
0810.90.40	Soursop	40%	kg	057.9806
0810.90.50	Breadfruit	40%	kg	057.9807
0810.90.60	Carambolas	40%	kg	057.9808
0810.90.70	Akee (ackee) (*Blighia sapida koenig*)	40%	kg	057.9809
0810.90.80	Christophine (Choyote)	40%	kg	057.9810
0810.90.90	Other	40%	kg	057.9899
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	15%	kg	058.31
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	kg	058.32
0811.90.00	Other:			
0811.90.10	Pineapples	15%	kg	058.391
0811.90.20	West Indian cherries (*Malpighia punicifolio L.*)	15%	kg	058.392
0811.90.30	Suriname cherries (*Eugenia uniflora*)	15%	kg	058.393
0811.90.90	Other	15%	kg	058.399
08.12	**Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**			
0812.10.00	Cherries	15%	kg	058.211
0812.90.00	Other:			
0812.90.10	Pineapples	15%	kg	058.213
0812.90.90	Other	15%	kg	058.219
08.13	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**			
0813.10.00	Apricots	15%	kg	057.991
0813.20.00	Prunes	15%	kg	057.992
0813.30.00	Apples	15%	kg	057.993
0813.40.00	Other fruit	15%	kg	057.994
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	15%	kg	057.995

0814.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**			
0814.00.10	Of citrus	15%	kg	058.221
0814.00.90	Other	15%	kg	058.229

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CHAPTER 9

COFFEE, TEA, MATÉ 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**			
	Coffee, not roasted:			
0901.11.00	Not decaffeinated:			
0901.11.10	Beans for blending	5%	kg	071.111
0901.11.90	Other	40%	kg	071.112
0901.12.00	Decaffeinated:			
0901.12.10	Beans for blending	5%	kg	071.121
0901.12.90	Other	40%	kg	071.122
	Coffee, roasted:			
0901.21.00	Not decaffeinated	40%	kg	071.21
0901.22.00	Decaffeinated	40%	kg	071.22
0901.90.00	Other:			
0901.90.10	Coffee husks and skins	40%	kg	071.13
0901.90.20	Coffee substitutes containing coffee in any proportion	40%	kg	071.32
09.02	**Tea, whether or not flavoured.**			
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	kg	074.11
0902.20.00	Other green tea (not fermented)	5%	kg	074.12
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	kg	074.13
0902.40.00	Other black tea (fermented) and other partly fermented tea	5%	kg	074.14
0903.00.00	**Maté.**	5%	kg	074.31
09.04	**Pepper of the genus *Piper;* dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta.***			
	Pepper:			
0904.11.00	Neither crushed nor ground	40%	kg	075.11
0904.12.00	Crushed or ground	40%	kg	075.12
0904.20.00	Fruits of the genus *Capsicum* or of the genus *Pimenta,* dried or crushed or ground:			
0904.20.10	Paprika	5%	kg	075.131
0904.20.20	Pimento (allspice)	40%	kg	075.132
0904.20.90	Other	5%	kg	075.139
0905.00.00	**Vanilla.**	5%	kg	075.21
09.06	**Cinnamon and cinnamon-tree flowers.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STAT. R.
	Neither crushed nor ground:			
0906.11.00	Cinnamon (Cinnamomum zeylanicum Blume)	40%	kg	###
0906.19.00	Other	40%	kg	###
0906.20.00	Crushed or ground	40%	kg	075.23
0907.00.00	**Cloves (whole fruit, cloves and stems).**	40%	kg	075.24
09.08	**Nutmeg, mace and cardamoms.**			
0908.10.00	Nutmeg	40%	kg	075.251
0908.20.00	Mace	40%	kg	075.252
0908.30.00	Cardamoms	5%	kg	075.253
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**			
0909.10.00	Seeds of anise or badian	5%	kg	075.261
0909.20.00	Seeds of coriander	5%	kg	075.262
0909.30.00	Seeds of cumin	5%	kg	075.263
0909.40.00	Seeds of caraway	5%	kg	075.264
0909.50.00	Seeds of fennel; juniper berries	5%	kg	075.265
09.10	**Ginger, saffron, turmeric *(curcuma)*, thyme, bay leaves, curry and other spices.**			
0910.10.00	Ginger	40%	kg	075.27
0910.20.00	Saffron	40%	kg	075.281
0910.30.00	Turmeric (*curcuma*)	40%	kg	075.291
	Other spices:			
0910.91.00	Mixtures referred to in Note 1 (b) to this Chapter	5%	kg	075.293
0910.99.00	Other:			
0910.99.10	Thyme	40%	kg	075.282
0910.99.20	Bay leaves	40%	kg	075.283
0910.99.30	Curry	40%	kg	075.292
0910.99.90	Other	5%	kg	075.299

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CHAPTER 10

CEREALS

Notes.

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

   (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

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

Subheading Note.

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

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[illegible]	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
10.01	**Wheat and meslin.**			
1001.10.00	Durum wheat	Free	kg	041.1
1001.90.00	Other	Free	kg	041.2
1002.00.00	**Rye.**	Free	kg	045.1
1003.00.00	**Barley.**	Free	kg	043.0
1004.00.00	**Oats.**	Free	kg	0452
10.05	**Maize (corn).**			
1005.10.00	Seed	Free	kg	044.1
1005.90.00	Other	30%	kg	044.9
10.06	**Rice.**			
1006.10.00	Rice in the husk (paddy or rough):			
1006.10.10	For sowing	Free	kg	042.11
1006.10.90	Other	25%	kg	042.19
1006.20.00	Husked (brown) rice:			
1006.20.10	White rice, in packages for retail sale	25%	kg	042.21
1006.20.20	Other white rice	25%	kg	042.22
1006.20.30	Parboiled rice, in packages for retail sale	25%	kg	042.23
1006.20.40	Other parboiled rice	25%	kg	042.24
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg	25%	kg	042.311
1006.30.20	Other semi-milled white rice	25%	kg	042.312
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg	25%	kg	042.313
1006.30.40	Other semi-milled parboiled rice	25%	kg	042.314
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg	25%	kg	042.315
1006.30.60	Other wholly milled white rice	25%	kg	042.316
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg	25%	kg	042.317
1006.30.80	Other wholly milled parboiled rice	25%	kg	042.319
1006.40.00	Broken rice:			
1006.40.10	In packages for retail sale	25%	kg	042.321
1006.40.90	Other broken rice	25%	kg	042.329
1007.00	**Grain Sorghum.**			
1007.00.10	Seed	Free	kg	045.31
1007.00.90	Other	40%	kg	045.39

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
10.08	**Buckwheat, millet and canary seed; other cereals.**			
1008.10.00	Buckwheat	5%	kg	045.92
1008.20.00	Millet	5%	kg	045.91
1008.30.00	Canary seed	5%	kg	045.93
1008.90.00	Other cereals	5%	kg	045.99

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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;

   (c) 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 MICROMETRES (MICRONS)	500 MICROMETRES (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% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.

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

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1101.00	**Wheat or meslin flour.**			
1101.00.10	Of durum wheat	5%	kg	046.11
1101.00.90	Other	25%	kg	046.19
11.02	**Cereal flours other than of wheat or meslin.**			
1102.10.00	Rye flour	5%	kg	047.191
1102.20.00	Maize (corn) flour	5%	kg	047.11
1102.90.00	Other:			
1102.90.10	Rice flour	40%	kg	047.192
1102.90.90	Other	5%	kg	###
11.03	**Cereal groats, meal and pellets.**			
	Groats and meal:			
1103.11.00	Of wheat	5%	kg	046.21
1103.13.00	Of maize (corn)	5%	kg	047.21
1103.19.00	Of other cereals	5%	kg	047.229
1103.20.00	Pellets	5%	kg	047.29
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:			
1104.12.00	Of oats	5%	kg	048.132
1104.19.00	Of other cereals	5%	kg	048.139
	Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00	Of oats	5%	kg	048.142
1104.23.00	Of maize (corn)	5%	kg	048.143
1104.29.00	Of other cereals	5%	kg	048.149
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	5%	kg	048.15
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**			
1105.10.00	Flour, meal and powder	5%	kg	056.41
1105.20.00	Flakes, granules and pellets	5%	kg	056.42
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	5%	kg	056.46
1106.20.00	Of sago or of roots or tubers of heading 07.14:			
1106.20.10	Of manioc (cassava)	40%	kg	056.471
1106.20.20	Arrowroot flour	40%	kg	056.472
1106.20.90	Other	5%	kg	056.479

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1106.30.00	Of the products of Chapter 8:			
1106.30.10	Banana flour	40%	kg	056.481
1106.30.20	Plantain flour	40%	kg	056.482
1106.30.90	Other	5%	kg	056.489
11.07	**Malt, whether or not roasted.**			
1107.10.00	Not roasted:			
1107.10.10	Malt flour	Free	kg	048.21
1107.10.90	Other	Free	kg	048.22
1107.20.00	Roasted:			
1107.20.10	Malt flour	Free	kg	048.23
1107.20.90	Other	Free	kg	048.29
11.08	**Starches; inulin.**			
	Starches:			
1108.11.00	Wheat starch	5%	kg	592.11
1108.12.00	Maize (corn) starch	5%	kg	592.12
1108.13.00	Potato starch	5%	kg	592.13
1108.14.00	Manioc (cassava) starch	5%	kg	592.14
1108.19.00	Other starches:			
1108.19.10	Arrowroot starch	40%	kg	592.151
1108.19.90	Other	5%	kg	592.159
1108.20.00	Inulin	5%	kg	592.16
1109.00.00	**Wheat gluten, whether or not dried.**	5%	kg	592.17

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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, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

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

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

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

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

   (b) Spices or other products of Chapter 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) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

1. For the purposes of subheading 1205.10.00, the expression "low erucic acid, rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1201.00	**Soya beans, whether or not broken.**			
1201.00.10	For sowing	Free	kg	222.21
1201.00.90	Other	5%	kg	222.29
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**			
1202.10.00	In shell	40%	kg	222.11
1202.20.00	Shelled, whether or not broken:			
1202.20.10	For sowing	Free	kg	222.121
1202.20.90	Other	40%	kg	222.129
1203.00.00	**Copra.**	40%	kg	223.1
1204.00	**Linseed, whether or not broken.**			
1204.00.10	For sowing	Free	kg	223.41
1204.00.90	Other	5%	kg	223.49
12.05	**Rape or colza seeds, whether or not broken.**			
1205.10.00	Low erucic acid rape or colza seeds:			
1205.10.10	For sowing	5%	kg	222.611
1205.10.20	Other	5%	kg	222.612
1205.90.00	Other	5%	kg	222.619
1206.00	**Sunflower seeds, whether or not broken.**			
1206.00.10	For sowing	Free	kg	222.41
1206.00.90	Other	5%	kg	222.49
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**			
1207.20.00	Cotton seeds:			
1207.20.10	For sowing	Free	kg	223.31
1207.20.90	Other	5%	kg	223.39
1207.40.00	Sesamum seeds:			
1207.40.10	For sowing	Free	kg	222.51
1207.40.90	Other	5%	kg	222.59
1207.50.00	Mustard seeds	5%	kg	222.62
	Other:			
1207.91.00	Poppy seeds	5%	kg	223.71
1207.99.00	Other:			
1207.99.10	For sowing	Free	kg	223.73
1207.99.90	Other	5%	kg	223.79
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**			
1208.10.00	Of soya beans	15%	kg	223.91
1208.90.00	Other:			
1208.90.10	Of ground-nuts	Free	kg	223.92
1208.90.20	Of copra	15%	kg	223.93

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1208.90.30	Of palm nuts or kernels	Free	kg	223.94
1208.90.40	Of linseed	Free	kg	223.95
1208.90.50	Of cotton seeds	Free	kg	223.96
1208.90.60	Of castor oil seeds	Free	kg	223.97
1208.90.90	Other	Free	kg	223.99
12.09	**Seeds, fruit and spores, of a kind used for sowing.**			
1209.10.00	Sugar beet seed	Free	kg	292.52
	Seeds of forage plants:			
1209.21.00	Lucerne (alfalfa) seed	Free	kg	292.521
1209.22.00	Clover (Trifolium spp.) seed	Free	kg	292.522
1209.23.00	Fescue seed	Free	kg	292.523
1209.24.00	Kentucky blue grass (Poa pratensis L.) seed	Free	kg	292.524
1209.25.00	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	Free	kg	292.525
1209.29.00	Other	Free	kg	292.529
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	kg	292.53
1209.90.00	Other:			
1209.91.00	Vegetable seeds	Free	kg	292.541
1209.99.00	Other	Free	kg	292.59
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**			
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	5%	kg	054.841
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	5%	kg	054.842
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 or dried, whether or not cut, crushed or powdered.**			
1211.20.00	Ginseng roots	5%	kg	292.42
1211.30.00	Coca leaf	5%	kg	292.43
1211.40.00	Poppy straw	5%	kg	292.44
1211.90.00	Other:			
1211.90.10	Tonka beans	5%	kg	292.491
1211.90.20	Sarsaparilla	5%	kg	292.492
1211.90.30	Aloe vera	5%	kg	292.493

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
1211.90.40	Quassia chips	5%	kg	292.494
1211.90.90	Other	5%	kg	292.499
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.**			
1212.20.00	Seaweeds and other algae	5%	kg	292.97
	Other:			
1212.91.00	Sugar beet	10%	kg	054.87
1212.99.00	Other:			
1212.99.10	Chicory roots, fresh or dried, whole or cut, unroasted	5%	kg	954.892
1212.99.20	Mauby bark	5%	kg	054.893
1212.99.30	Sugar cane	10%	kg	054.88
1212.99.90	Other	5%	kg	054.899
1213.00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**	Free	kg	081.11
12.14	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets.**			
1214.10.00	Lucerne (alfalfa) meal and pellets	Free	kg	081.12
1214.90.00	Other	Free	kg	081.13

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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% by weight of sucrose or put up as confectionery (heading 17.04);

   (b) Malt extract (heading 19.01);

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

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

   (e) Camphor, 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 30.06);

(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).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
13.01	**Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).**			
1301.20.00	Gum Arabic	5%	kg	292.22
1301.90.00	Other:			
1301.90.10	Gum-resins	5%	kg	292.291
1301.90.90	Other	5%	kg	292.299
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	5%	kg	292.941
1302.12.00	Of liquorice	5%	kg	292.942
1302.13.00	Of hops	5%	kg	292.943
1302.19.00	Other:			
1302.19.10	Aloe vera extract	5%	kg	292.945
1302.19.90	Other	5%	kg	292.949
1302.20.00	Pectic substances, pectinates and pectates	5%	kg	292.95
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31.00	Agar-agar	5%	kg	292.961
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	kg	292.962
1302.39.00	Other	5%	kg	292.969

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CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

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

2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

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

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
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	5%	kg	292.31
1401.20.00	Rattans	5%	kg	292.32
1401.90.00	Other	5%	kg	292.39
[14.02]				
[14.03]				
14.04	**Vegetable products not elsewhere specified or included.**			
1404.20.00	Cotton linters	5%	kg	263.2
1404.90.00	Other	5%	kg	292.999

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SECTION III

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

CHAPTER 15

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

Notes.

1. This Chapter does not cover:

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

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

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

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

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

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

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

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

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

Subheading Note.

1. For the purposes of subheadings 1514.11.00 and 1514.19.00, 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.

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1501.00	**Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00**			
1501.00.10	Lard	5%	kg	411.21
1501.00.90	Other	5%	kg	411.29
1502.00	**Fats of bovine animals, sheep or goats, other than those of heading 1503.00**			
1502.00.10	Tallow	5%	kg	411.321
1502.00.90	Other	5%	kg	411.329
1503.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**			
1503.00.10	Tallow oil	40%	kg	411.331
1503.00.90	Other	40%	kg	411.339
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	5%	kg	411.11
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	5%	kg	411.12
1504.30.00	Fats and oils and their fractions, of marine mammals	5%	kg	411.13
1505.00.00	**Wool grease and fatty substances derived therefrom (including lanolin).**	5%	kg	411.341
1506.00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	5%	kg and l	411.39
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	40%	kg and l	421.11
1507.90.00	Other	40%	kg and l	421.19
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**			
1508.10.00	Crude oil	40%	kg and l	421.31
1508.90.00	Other	40%	kg and l	421.39
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**			
1509.10.00	Virgin	40%	kg and l	421.41
1509.90.00	Other	40%	kg and l	421.42

1510.00	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**			
1510.00.10	Crude oil	40%	kg and l	421.491
1510.00.90	Other	40%	kg and l	421.499
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**			
1511.10.00	Crude oil	40%	kg and l	422.21
1511.90.00	Other:			
1511.90.10	Palm stearin	5%	kg and l	422.291
1511.90.90	Other	40%	kg and l	422.299
15.12	**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**			
	Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00	Crude oil	40%	kg and l	421.51
1512.19.00	Other	40%	kg and l	421.59
	Cotton-seed oil and its fractions:			
1512.21.00	Crude oil, whether or not gossypol has been removed	40%	kg and l	421.21
1512.29.00	Other	40%	kg and l	421.29
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	40%	kg and l	422.31
1513.19.00	Other	40%	kg and l	422.39
1513.20.00	Palm kernel or babassu oil and fractions thereof:			
1513.21.00	Crude oil	40%	kg and l	422.41
1513.29.00	Other	40%	kg and l	422.49
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	40%	kg and l	422.41
1514.19.00	Other	40%	kg and l	422.42
	Other:			

1514.91.00	Crude oil	40%	kg and l	422.43
1514.99.00	Other	40%	kg and l	422.49
15.15	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**			
	Linseed oil and its fractions:			
1515.11.00	Crude oil	5%	kg and l	422.11
1515.19.00	Other	40%	kg and l	422.19
	Maize (corn) oil and its fractions:			
1515.21.00	Crude oil	40%	kg and l	421.61
1515.29.00	Other	40%	kg and l	421.69
1515.30.00	Castor oil and its fractions	5%	kg and l	422.5
1515.50.00	Sesame oil and its fractions	40%	kg and l	421.8
1515.90.00	Other:			
1515.90.10	Tung oil and its fractions	5%	kg and l	###
1515.90.90	Other	40%	kg and l	###
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**			
1516.10.00	Animal fats and oils and their fractions:			
1516.10.10	Fish fats and oils and their fractions	40%	kg	431.211
1516.10.90	Other	40%	kg	431.219
1516.20.00	Vegetable fats and oils and their fractions	40%	kg	431.22
15.17	**Magarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**			
1517.10.00	Margarine, excluding liquid margarine	20%	kg	091.01
1517.90.00	Other:			
1517.90.10	Imitation lard and lard substitutes (shortening)	20%	kg	091.091
1517.90.90	Other	20%	kg	091.099

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STAT. RET.
1518.00.00	**Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	5%	kg	431.1
[15.19]				
1520.00.00	**Glycerol, crude; glycerol waters and glycerol lyes.**	5%	kg and l	512.222
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**			
1521.10.00	Vegetable waxes	5%	kg	431.41
1521.90.00	Other	5%	kg	431.42
1522.00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	5%	kg	431.33

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SECTION IV

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

Note.

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components

which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STC REV. 3
1601.00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**			
1601.00.10	Chicken sausages, canned	20%	kg	017.21
1601.00.20	Other chicken sausages	20%	kg	017.22
1601.00.30	Salami sausages	20%	kg	017.23
1601.00.40	Other sausages, canned	20%	kg	017.24
1601.00.90	Other	20%	kg	017.29
16.02	**Other prepared or preserved meat, meat offal or blood.**			
1602.10.00	Homogenised preparations:			
1602.10.10	For use in the production of chicken sausages	5%	kg	098.111
1602.10.20	Preparations for infant use, put up for retail sale	10%	kg	098.112
1602.10.90	Other	15%	kg	098.119
1602.20.00	Of liver of any animal	20%	kg	017.3
	Of poultry of heading 01.05:			
1602.31.00	Of turkeys:			
1602.31.10	Cured or smoked	20%	kg	017.41
1602.31.90	Other	20%	kg	017.42
1602.32.00	Of fowls of the species Gallus domesticus	20%	kg	017.43
1602.39.00	Other	20%	kg	017.49
	Of swine:			
1602.41.00	Hams and cuts thereof	20%	kg	017.51
1602.42.00	Shoulders and cuts thereof	20%	kg	017.52
1602.49.00	Other, including mixtures:			
1602.49.10	Luncheon meat	20%	kg	017.53
1602.49.90	Other	20%	kg	017.59
1602.50.00	Of bovine animals:			
1602.50.10	Canned corned beef	5%	kg	017.61
1602.50.90	Other	20%	kg	017.69
1602.90.00	Other, including preparations of blood of any animal:			
1602.90.10	Corned mutton	5%	kg	017.91
1602.90.90	Other	20%	kg	017.99
1603.00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	5%	kg	017.1
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	20%	kg	037.11

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1604.12.00	Herring	5%	kg	037.121
1604.13.00	Sardines, sardinella and brisling or sprats:			
1604.13.10	Sardines	5%	kg	037.122
1604.13.20	Sardinella and brisling or sprats	20%	kg	037.123
1604.14.00	Tunas, skipjack and bonito (Sarda spp.):			
1604.14.10	Tunas	5%	kg	037.131
1604.14.20	Skipjack and bonito	20%	kg	037.132
1604.15.00	Mackerel	5%	kg	037.14
1604.16.00	Anchovies	20%	kg	037.151
1604.19.00	Other	20%	kg	037.159
1604.20.00	Other prepared or preserved fish	20%	kg	037.16
1604.30.00	Caviar and caviar substitutes:			
1604.30.10	Caviar	20%	kg	037.171
1604.30.20	Caviar substitutes	20%	kg	037.172
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**			
1605.10.00	Crab	20%	kg	037.211
1605.20.00	Shrimps and prawns	20%	kg	037.212
1605.30.00	Lobster	20%	kg	037.213
1605.40.00	Other crustaceans:			
1605.40.10	Conch	20%	kg	037.214
1605.40.90	Other	20%	kg	037.219
1605.90.00	Other	20%	kg	037.22

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CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:

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

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

   (c) Medicaments or other products of Chapter 30.

Subheading Note.

1. For the purposes of subheadings 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**			
	Raw sugar not containing added flavouring or colouring:			
1701.11.00	Cane sugar	40%	kg	061.11
1701.11.10	Cane sugar for retail sale in packages of not more than 10kg	40%	kg	###
1701.11.19	Other cane sugar	40%	kg	###
1701.12.00	Beet sugar	40%	kg	061.12
	Other:			
1701.91.00	Containing added flavouring or colouring matter	40%	kg	061.21
1701.99.00	Other:			
1701.99.10	Icing sugar	30%	kg	061.291
1701.99.90	Other	40%	kg	061.299
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	5%	kg	061.911
1702.19.00	Other	5%	kg	061.919
1702.20.00	Maple sugar and maple syrup	40%	kg	061.92
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	kg	061.93
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	5%	kg	061.94
1702.50.00	Chemically pure fructose	5%	kg	061.95
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	kg	061.96
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90.10	Syrup of cane sugar	40%	kg	061.991
1702.90.20	Caramel	40%	kg	061.992
1702.90.90	Other	40%	kg	061.999

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
17.03	**Molasses resulting from the extraction or refining of sugar.**			
1703.10.00	Cane molasses:			
1703.10.10	Inedible	15%	kg and l	061.511
1703.10.20	Edible	15%	kg and l	061.512
1703.90.00	Other	15%	kg and l	061.59
17.04	**Sugar confectionery (including white chocolate), not containing cocoa.**			
1704.10.00	Chewing gum, whether or not sugar-coated	20%	kg	062.21
1704.90.00	Other	20%	kg	062.29

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CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105, 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1801.00	**Cocoa beans, whole or broken, raw or roasted.**			
1801.00.10	Raw	5%	kg	072.11
1801.00.20	Roasted	5%	kg	072.12
1802.00.00	**Cocoa shell, husk, skins and other cocoa waste.**	5%	kg	072.5
18.03	**Cocoa paste, whether or not defatted.**			
1803.10.00	Not defatted	5%	kg	072.31
1803.20.00	Wholly or partly defatted	5%	kg	072.32
1804.00.00	Cocoa butter, fat and oil.	5%	kg	072.4
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.00.10	Put up for retail sale in packages of not more than 2 kg	20%	kg	072.21
1805.00.90	Other	5%	kg	072.29
18.06	**Chocolate and other food preparations containing cocoa.**			
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	20%	kg	073.1
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	20%	kg	073.2
	Other, in blocks, slabs or bars:			
1806.31.00	Filled	20%	kg	073.31
1806.32.00	Not filled	20%	kg	073.39
1806.90.00	Other	20%	kg	073.9

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CHAPTER 19

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

Notes.

1. This Chapter does not cover:

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

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

   (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

   (a) The term "groats" means cereals 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
19.01	**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 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 for infant use, put up for retail sale	Free	kg	098.93
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20.10	Cake mix in retail packages not exceeding 2 kg.	15%	kg	048.51
1901.20.90	Other	5%	kg	048.59
1901.90.00	Other:			
1901.90.10	Malt extract	5%	kg	098.941
1901.90.20	Preparations of malt extract	20%	kg	098.942
1901.90.90	Other	20%	kg	098.949
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	20%	kg	048.31
1902.19.00	Other	20%	kg	098.39
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	20%	kg	098.911
1902.30.00	Other pasta	20%	kg	098.912
1902.40.00	Couscous	20%	kg	098.913
1903.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	15%	kg	056.45
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 of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	kg	048.111
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	kg	048.112
1904.30.00	Bulgur wheat	20%	kg	048.113
1904.90.00	Other	20%	kg	048.12
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	Crispbread	20%	kg	048.411
1905.20.00	Gingerbread and the like	20%	kg	048.421
	Sweet biscuits; waffles and wafers:			
1905.31.00	Sweet biscuits	20%	kg	048.425
1905.32.00	Waffles and wafers:			
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg	048.426
1905.32.20	Sealing wafers, rice paper and similar products	5%	kg	048.427
1905.32.90	Other	20%	kg	048.428
1905.40.00	Rusks, toasted bread and similar toasted products	20%	kg	048.412
1905.90.00	Other:			
1905.90.10	Biscuits, unsweetened	20%	kg	048.491
1905.90.20	Ice cream cones	20%	kg	048.492
1905.90.90	Other	20%	kg	048.499

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CHAPTER 20

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

Notes.

1. **This Chapter does not cover:**

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

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

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

   (d) **Homogenised composite food preparations of heading 21.04.**

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

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

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

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

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

Subheading Notes.

1. **For the purposes of subheading 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10.00 takes precedence over all other subheadings of heading 20.05.**

2. **For the purposes of subheading 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10.00 takes precedence over all other subheadings of heading 20.07.**

3. **For the purposes of subheadings 2009.12.00, 2009.21.00, 2009.31.00, 2009.41.00, 2009.61.00 and 2009.71.00, the expression "Brix value" means the direct reading of degrees Brix obtain 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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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:			
2001.10.10	In packages not less than 50 kg	5%	kg	056.711
2001.10.90	Other	20%	kg	056.712
2001.90.00	Other:			
2001.90.10	In packages not less than 50 kg	5%	kg	056.715
2001.90.90	Other	20%	kg	056.719
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**			
2002.10.00	Tomatoes, whole or in pieces:			
2002.10.10	In packages not less than 50 kg	5%	kg	056.721
2002.10.90	Other	20%	kg	056.729
2002.90.00	Other:			
2002.90.10	Tomato paste, in packages not less than 50 kg	5%	kg	056.731
2002.90.20	Tomato paste, other	20%	kg	056.732
2002.90.30	Other, in packages not less than 50 kg	5%	kg	056.733
2002.90.90	Other	20%	kg	056.739
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**			
2003.10.00	Mushrooms of the genus Agaricus:			
2003.10.10	In packages not less than 50 kg	5%	kg	056.741
2003.10.90	Other	20%	kg	056.742
2003.20.00	Truffles:			
2003.20.10	In packages not less than 50 kg	5%	kg	056.743
2003.20.90	Other	20%	kg	056.749
2003.90.00	Other	20%	kg	###
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.00**			
2004.10.00	Potatoes:			
2004.10.10	In packages not less than 50 kg	5%	kg	056.611
2004.10.90	Other	20%	kg	056.619
2004.90.00	Other vegetables and mixtures of vegetables:			
2004.90.10	In packages not less than 50 kg	5%	kg	056.691
2004.90.90	Other	20%	kg	056.699

[illegible]	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20l.06.00**			
2005.10.00	Homogenized vegetables:			
2005.10.10	In packages not less than 50 kg	5%	kg	098.121
2005.10.20	Preparations for infant use, put up for retail sale	10%	kg	098.122
2005.10.90	Other	20%	kg	098.129
2005.20.00	Potatoes:			
2005.20.10	In packages not less than 50 kg	5%	kg	098.761
2005.20.90	Other	20%	kg	098.769
2005.40.00	Peas (Pisum sativum):			
2005.40.10	In packages not less than 50 kg	5%	kg	098.791
2005.40.90	Other	20%	kg	098.792
	Beans (Vigna spp., Phaseolus spp.):			
2005.51.00	Beans, shelled:			
2005.51.10	In packages not less than 50 kg	5%	kg	056.793
2005.51.90	Other	20%	kg	056.794
2005.59.00	Other:			
2005.59.10	In packages not less than 50 kg	5%	kg	056.795
2005.59.90	Other	20%	kg	056.796
2005.60.00	Asparagus	20%	kg	056.797
2005.70.00	Olives:			
2005.70.10	In packages not less than 50 kg	5%	kg	056.798
2005.70.90	Other	20%	kg	056.7991
2005.80.00	Sweet corn (Zea mays var. saccharata):			
2005.80.10	In packages not less than 50 kg	5%	kg	056.771
2005.80.90	Other	20%	kg	056.779
	Other vegetables and mixtures of vegetables:			
2005.91.00	Bamboo shoots:			
2005.91.10	In packages not less than 50 kg	5%	kg	###
2005.91.90	Other	20%	kg	###
2005.99.00	Other:			
2005.99.10	Sauerkraut, in packages not less than 50 kg	5%	kg	056.7992
2005.99.20	Sauerkraut, other	20%	kg	056.7993
2005.99.30	Other vegetables and mixtures of vegetables in packages not less than 50 kg	5%	kg	056.7994
2005.99.90	Other	20%	kg	056.7999
2006.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2006.00.10	Citrus peel	15%	kg	062.11
2006.00.20	Maraschino and glacé cherries	20%	kg	062.12
2006.00.90	Other	15%	kg	062.19
20.07	**Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**			
2007.10.00	Homogenised preparations:			
2007.10.10	Preparations for infant use, put up for retail sale	10%	kg	098.131
2007.10.90	Other	20%	kg	098.139
	Other:			
2007.91.00	Citrus fruit:			
2007.91.10	Fruit purée and fruit paste, not in retail packages	15%	kg	058.11
2007.91.90	Other	20%	kg	058.12
2007.99.00	Other:			
2007.99.10	Fruit purée and fruit paste, not in retail packages	15%	kg	058.13
2007.99.20	Pineapple-based	20%	kg	058.14
2007.99.30	Guava jams and jellies	20%	kg	058.15
2007.99.40	Guava cheese	20%	kg	058.16
2007.99.50	Nutmeg jams and jellies	20%	kg	058.17
2007.99.90	Other	20%	kg	058.19
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	20%	kg	058.921
2008.19.00	Other, including mixtures:			
2008.19.10	Peanut butter	20%	kg	058.922
2008.19.90	Other	20%	kg	058.929
2008.20.00	Pineapples	20%	kg	058.93
2008.30.00	Citrus fruit:			
2008.30.10	Oranges	20%	kg	058.941
2008.30.20	Grapefruits	20%	kg	058.942
2008.30.90	Other	20%	kg	058.949
2008.40.00	Pears	20%	kg	058.961
2008.50.00	Apricots	20%	kg	058.951

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2008.60.00	Cherries	20%	kg	058.952
2008.70.00	Peaches, including nectarines	20%	kg	058.953
2008.80.00	Strawberries	20%	kg	058.962
	Other, including mixtures other than those of subheading 2008.19.00:			
2008.91.00	Palm hearts	20%	kg	058.963
2008.92.00	Mixtures	20%	kg	058.97
2008.99.00	Other:			
2008.99.10	Mangoes	20%	kg	058.964
2008.99.20	Banana and plantain chips	20%	kg	058.965
2008.99.30	Akee (ackee) (Blighia sapida Koenig)	20%	kg	058.966
2008.99.40	Christophine (choyote)	20%	kg	058.967
2008.99.90	Other	20%	kg	058.969
20.09	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.**			
	Orange juice:			
2009.11.00	Frozen:			
2009.11.10	Concentrated	40%	kg and l	059.111
2009.11.20	Other	40%	kg and l	059.119
2009.12.00	Not frozen, of a Brix value not exceeding 20:			
2009.12.10	For infant use, in packages put up for retail sale	10%	kg and l	059.121
2009.12.20	Other, in packages put up for retail sale	40%	kg and l	059.122
2009.12.30	Concentrated, not frozen	40%	kg and l	059.123
2009.12.90	Other	40%	kg and l	059.129
2009.19.00	Other:			
2009.19.10	For infant use, in packages put up for retail sale	10%	kg and l	059.131
2009.19.20	Other, in packages put up for retail sale	40%	kg and l	059.132
2009.19.90	Other	40%	kg and l	059.139
	Grapefruit (including pomelo) juice:			
2009.21.00	Of a Brix value not exceeding 20:			
2009.21.10	For infant use, in packages put up for retail sale	10%	kg and l	059.211
2009.21.20	Other, in packages put up for retail sale	40%	kg and l	059.212
2009.21.30	Concentrated	40%	kg and l	059.213
2009.21.90	Other	40%	kg and l	059.219
2009.29.00	Other:			
2009.29.10	For infant use, in packages put up for retail sale	10%	kg and l	059.221
2009.29.20	Other, in packages put up for retail sale	40%	kg and l	059.222
2009.29.90	Other	40%	kg and l	059.229
	Juice of any other single citrus fruit:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV
2009.31.00	Of a Brix value not exceeding 20:			
2009.31.10	Lime juice:			
2009.31.11	Concentrated	40%	kg and l	059.31
2009.31.12	For infant use, in packages put up for retail sale	10%	kg and l	059.311
2009.31.13	Other in packages put up for retail sale	40%	kg and l	059.312
2009.31.19	Other	40%	kg and l	059.319
2009.31.20	Other:			
2009.31.21	For infant use, in packages put up for retail sale	10%	kg and l	059.321
2009.31.22	Other in packages put up for retail sale	40%	kg and l	059.322
2009.31.29	Other	40%	kg and l	059.329
2009.39.00	Other juice of any single citrus fruit (excluding orange, grapefruit, lime):			
2009.39.10	Of a Brix value not exceeding 20:			
2009.39.11	Concentrated	40%	kg and l	059.331
2009.39.12	For infant use in packages put up for retail sale	10%	kg and l	059.332
2009.39.13	Other in packages put up for retail sale	40%	kg and l	059.333
2009.39.19	Other	40%	kg and l	059.334
2009.39.20	Other:			
2009.39.21	For infant use, in packages put up for retail sale	10%	kg and l	059.335
2009.39.22	Other in packages put up for retail sale	40%	kg and l	059.336
2009.39.29	Other	40%	kg and l	059.339
	Pineapple juice:			
2009.41.00	Of a Brix value not exceeding 20:			
2009.41.10	Concentrated not in retail packages	15%	kg and l	059.914
2009.41.11	For infant use, in packages put up for retail sale	10%	kg and l	059.911
2009.41.12	Other in packages put up for retail sale	20%	kg and l	###
2009.41.19	Other	20%	kg and l	059.912
2009.49.00	Other:			
2009.49.10	For infant use, in packages put up for retail sale	10%	kg and l	059.913
2009.49.11	Other in packages put up for retail sale	20%	kg and l	059.915
2009.49.19	Other	20%	kg and l	059.919
2009.50.00	Tomato juice:			
2009.50.10	Concentrated, not in retail packages	5%	kg and l	059.921
2009.50.20	For infant use in packages put up for retail sale	10%	kg and l	059.922
2009.50.90	Other	20%	kg and l	059.929
	Grape Juice (including Grape Must):			
2009.61.00	Of a Brix value not exceeding 30:			
2009.61.10	Concentrated Grape Juice	5%	kg and l	059.931
2009.61.11	For infant use in packages put up for retail sale	10%	kg and l	059.932
2009.61.12	Other in packages put up for retail sale	20%	kg and l	059.933
2009.61.19	Other	20%	kg and l	059.934
2009.61.20	Grape Must	5%	kg and l	059.935

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2009.69.00	Other:			
2009.69.10	For infant use in packages put up for retail sale	10%	kg and l	059.936
2009.69.11	Other in packages put up for retail sale	20%	kg and l	059.937
2009.69.19	Other	20%	kg and l	059.938
2009.69.20	Grape Must	10%	kg and l	059.939
	Apple juice:			
2009.71.00	Of a Brix value not exceeding 20:			
2009.71.10	Concentrated, not in retail packages	5%	kg and l	059.941
2009.71.11	For infant use in packages put up for retail sale	10%	kg and l	059.942
2009.71.12	Other, in packages put up for retail sale	20%	kg and l	059.943
2009.71.19	Other	20%	kg and l	059.944
2009.79.00	Other:			
2009.79.10	For infant use in packages put up for retail sale	10%	kg and l	059.945
2009.79.11	Other, in packages put up for retail sale	20%	kg and l	059.946
2009.79.19	Other	20%	kg and l	059.949
2009.80.00	Juice of any other single fruit or vegetable:			
2009.80.10	Passion fruit juice:			
2009.80.11	Concentrated not in retail packages	15%	kg and l	059.951
2009.80.12	For infant use in packages put up for retail sale	10%	kg and l	059.952
2009.80.13	Other, in packages put up for retail sale	20%	kg and l	059.953
2009.80.19	Other	20%	kg and l	059.954
2009.80.20	Tamarind Juice:			
2009.80.21	Concentrated not in retail packages	15%	kg and l	059.955
2009.80.22	For infant use in packages put up for retail sale	10%	kg and l	059.956
2009.80.23	Other in packages put up for retail sale	20%	kg and l	059.957
2009.80.29	Other	20%	kg and l	059.958
2009.80.30	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale	10%	kg and l	059.959 (A)
2009.80.90	Other	10%	kg and l	059.959 (B)
2009.90.00	Mixtures of juices:			
p2009.90.10	Preparations of grapefruit and orange juices for infant use, put up for retail sale	10%	kg and l	059.962
2009.90.20	Other mixtures of grapefruit and orange juices	40%	kg and l	059.963
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale	10%	kg and l	059.968
2009.90.40	Other pineapple-based juices	20%	kg and l	059.965
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale	10%	kg and l	059.966
2009.90.90	Other	20%	kg and l	059.969

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CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:

(a) Mixed vegetables of heading 07.12.;

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

(c) Flavoured tea (heading 09.02);

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

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

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

(g) Prepared enzymes of heading 35.07.

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

3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of 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 No.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	S.U. No.
21.01	**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**			
	Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11.00	Extracts, essences and concentrates	20%	kg	071.311
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	kg	071.312
2101.20.00	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or mate	20%	kg	071.32
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg	071.33
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	15%	kg	098.61
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead:			
2102.20.10	Inactive yeasts	15%	kg	098.62
2102.20.20	Other single-cell micro-organisms, dead	5%	kg	098.63
2102.30.00	Prepared baking powders	15%	kg	098.64
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**			
2103.10.00	Soya sauce	20%	kg	098.41
2103.20.00	Tomato ketchup and other tomato sauces:			
2103.20.10	Tomato ketchup	20%	kg	098.421
2103.20.20	Other tomato sauces	20%	kg	098.422
2103.30.00	Mustard flour and meal and prepared mustard:			
2103.30.10	Mustard flour and meal	15%	kg	098.431
2103.30.20	Prepared mustard	20%	kg	098.432
2103.90.00	Other:			
2103.90.10	Pepper sauce	20%	kg	098.491
2103.90.20	Mayonnaise	20%	kg	098.492

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2103.90.30	Worcestershire sauce	20%	kg	098.493
2103.90.40	Achar, kuchela and similar preparations	20%	kg	098.494
2103.90.90	Other	20%	kg	098.499
21.04	**Soups and broths and preparations therefor; homogenized composite food preparations.**			
2104.10.00	Soups and broths and preparations therefor:			
2104.10.10	In liquid form	20%	kg	098.51
2104.10.20	In solid or powder form	20%	kg	098.52
2104.20.00	Homogenized composite food preparations:			
2104.20.10	Preparations for infant use, put up for retail sale	10%	kg	098.141
2104.20.90	Other	20%	kg	098.149
2105.00	**Ice cream and other edible ice, whether or not containing cocoa.**			
2105.00.10	Ice cream	75%	kg	022.331
2105.00.90	Other	75%	kg	022.339
21.06	**Food preparations not elsewhere specified or included.**			
2106.10.00	Protein concentrates and textured protein substances:			
2106.10.10	Protein hydrolysates	5%	kg	098.991
2106.10.90	Other	20%	kg	098.992
2106.90.00	Other:			
2106.90.10	Mauby syrup	20%	kg	098.993
2106.90.20	Other flavoured or coloured sugar syrups	20%	kg	098.994
2106.90.30	Flavouring powders for making beverages	5%	kg	098.995
2106.90.40	Autolysed yeast	15%	kg	098.996
2106.90.50	Ice cream powders	20%	kg	098.997
2106.90.60	Preparations consisting of saccharin and foodstuff, used for sweetening purposes	20%	kg	098.998
2106.90.70	Preparations for infant use, put up for retail sale	10%	kg	098.9991
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	100%	kg and litre	098.9992
2106.90.90	Other	20%	kg	098.9999

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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 2853.00);

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

   (e) Medicaments of heading 30.03 or 30.04; or

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

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

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

Subheading Note.

1. For the purposes of subheading 2204.10.00, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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:			
2201.10.10	Mineral waters	20%	kg and l	111.011
2201.10.20	Aerated waters	20%	kg and l	111.012
2201.90.00	Other:			
2201.90.10	Ordinary natural waters	20%	kg and l	111.013
2201.90.90	Other	20%	kg and l	111.019
22.02	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**			
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10.10	Aerated beverages	20%	kg and l	111.021
2202.10.90	Other	20%	kg and l	111.022
2202.90.00	Other:			
2202.90.10	Beverages containing cocoa	20%	kg and l	111.023
2202.90.20	Malt beverages	20%	kg and l	111.024
2202.90.90	Other	20%	kg and l	111.029
2203.00	**Beer made from malt.**			
2203.00.10	Beer	100%	kg and l	112.31
2203.00.20	Stout	100%	kg and l	112.32
2203.00.90	Other	100%	kg and l	112.39
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**			
2204.10.00	Sparkling wine	100%	kg and l	112.15
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	In containers holding 2 litres or less	100%	kg and l	112.171
2204.29.00	Other:			
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	5%	kg and l	112.172
2204.29.90	Other	100%	kg and l	112.179
2204.30.00	Other grape must	100%	kg and l	112.11
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**			
2205.10.00	In containers holding 2 litres or less	100%	kg and l	112.131

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2205.90.00	Other	100%	kg and l	113.139
2206.00	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**			
2206.00.10	Shandy	100%	kg and l	112.21
2206.00.90	Other	100%	kg and l	112.29
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% or higher	100%	kg and l	512.15
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	100%	kg and l	512.16
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:			
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol	100%	kg and l	112.421
2208.20.90	Other	100%	kg and l	112.429
2208.30.00	Whiskies:			
2208.30.10	In bottles of a strength not exceeding 46% vol	100%	kg and l	112.411
2208.30.90	Other	100%	kg and l	112.419
2208.40.00	Rum and other spirits obtained by distilling fermented sugarcane products:			
2208.40.10	In bottles of a strength not exceeding 46% vol	100%	kg and l	112.441
2208.40.90	Other	100%	kg and l	112.449
2208.50.00	Gin and Geneva:			
2208.50.10	In bottles of a strength not exceeding 46% vol	100%	kg and l	112.451
2208.50.90	Other	100%	kg and l	112.459
2208.60.00	Vodka	100%	kg and l	112.491
2208.70.00	Liqueurs and cordials	100%	kg and l	112.492
2208.90.00	Other:			
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	100%	kg and l	112.493
2208.90.20	Other aromatic bitters	100%	kg and l	112.494
2208.90.90	Other	100%	kg and l	112.499

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2209.00.00	**Vinegar and substitutes for vinegar obtained from acetic acid.**	**20%**	**kg and l**	**098.44**

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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 2306.41.00, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading note 1 to Chapter 12.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SU
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.**			
2301.10.00	Flours, meals and pellets of meat or meat offal; greaves	Free	kg	081.41
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	kg	081.42
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)	Free	kg	081.24
2302.30.00	Of wheat	Free	kg	081.26
2302.40.00	Of other cereals	Free	kg	081.29
2302.40.10	Of rice	Free	kg	###
2302.40.90	Other	Free	kg	###
2302.50.00	Of leguminous plants	Free	kg	081.23
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 rresidues	Free	kg	081.51
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	Free	kg	081.52
2303.30.00	Brewing or distilling dregs and waste	Free	kg	081.53
2304.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.**	Free	kg	081.31
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.**	Free	kg	081.32
23.06	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304.00.00 or 2305.00.00**			
2306.10.00	Of cotton seeds	Free	kg	081.33
2306.20.00	Of linseed	Free	kg	081.34
2306.30.00	Of sunflower seeds	Free	kg	081.35

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	Of rape or colza seeds:			
2306.41.00	Of low erucic acid rape or colza seeds	Free	kg	081.41
2306.49.00	Other	Free	kg	081.49
2306.50.00	Of coconut or copra	15%	kg	081.37
2306.60.00	Of palm nuts or kernels	Free	kg	081.38
2306.90.00	Other	Free	kg	081.399
2307.00.00	**Wine lees; argol.**	Free	kg	081.94
2308.00.00	**Vegetable materials and vegetable waste, vegetable resides and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	Free	kg	081.192
23.09	**Preparations of a kind used in animal feeding.**			
2309.10.00	Dog or cat food, put up for retail sale	20%	kg	081.95
2309.90.00	Other:			
2309.90.10	Mixed bird seeds	20%	kg	081.991
2309.90.20	Other foods for pets	20%	kg	081.992
2309.90.30	Prepared complete poultry feed	15%	kg	081.993
2309.90.40	Prepared complete cattle feed	15%	kg	081.994
2309.90.50	Prepared complete pig feed	15%	kg	081.995
2309.90.60	Other prepared complete animal feeds	15%	kg	081.996
2309.90.90	Other	Free	kg	081.999

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CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
24.01	**Unmanufactured tobacco; tobacco refuse.**			
2401.10.00	Tobacco, not stemmed/stripped	5%	kg	121.1
2401.20.00	Tobacco, partly or wholly stemmed/stripped	5%	kg	121.2
2401.30.00	Tobacco refuse	5%	kg	121.3
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**			
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	100%	kg	122.1
2402.20.00	Cigarettes containing tobacco	100%	kg	122.2
2402.90.00	Other	100%	kg	122.31
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.**			
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	100%	kg	122.32
	Other:			
2403.91.00	"Homogenised" or "reconstituted" tobacco	100%	kg	122.391
2403.99.00	Other:			
2403.99.10	Snuff	100%	kg	122.392
2403.99.90	Other	100%	kg	122.399

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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 or colloidal sulphur (heading 2802.00);

(b) Earth colours containing 70% 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) **Setts, curbstones or flagstones (heading 6801.00); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);**

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

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

(h) **Billiard chalks (heading 95.04); or**

(ij) **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.**

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[illegible]	[illegible]	[illegible] DUTY	[illegible]	[illegible]
2501.00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**			
2501.00.10	Table salt in retail packages of not more than 2.5 kg	20%	kg	278.31
2501.00.20	Other table salt	15%	kg	278.32
2501.00.30	Rock salt	5%	kg	278.33
2501.00.40	Pure sodium chloride	5%	kg	278.34
2501.00.50	Salt liquors	5%	kg	278.35
2501.00.90	Other	5%	kg	278.39
2502.00.00	**Unroasted iron pyrites.**	5%	kg	274.2
2503.00.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	5%	kg	274.1
25.04	Natural graphite.			
2504.10.00	In powder or in flakes	5%	kg	278.221
2504.90.00	Other	5%	kg	278.229
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
2505.10.00	Silica sands and quartz sands	5%	kg	273.31
2505.90.00	Other	5%	kg	273.39
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	5%	kg	278.511
2506.20.00	Quartzite	5%	kg	###
2507.00.00	**Kaolin and other kaolinic clays, whether or not calcined.**	5%	kg	278.26
25.08	**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**			
2508.10.00	Bentonite	5%	kg	278.27
2508.30.00	Fire-clay	5%	kg	278.292
2508.40.00	Other clays	5%	kg	278.293
2508.50.00	Andalusite, kyanite and sillimanite	5%	kg	278.294
2508.60.00	Mullite	5%	kg	278.295
2508.70.00	Chamotte or dinas earths	5%	kg	278.296

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2509.00.00	**Chalk.**	5%	kg	278.91
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phospatic chalk.**			
2510.10.00	Unground	5%	kg	272.31
2510.20.00	Ground	5%	kg	272.32
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)	5%	kg	278.921
2511.20.00	Natural barium carbonate (witherite)	5%	kg	278.922
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.**	5%	kg	278.95
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**			
2513.10.00	Pumice stone	5%	kg	###
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	5%	kg	277.222
2514.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.**	5%	kg	273.11
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	5%	kg	273.121
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	kg	273.122

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	CODE
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	5%	kg	273.123
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	5%	kg	273.131
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	kg	273.132
2516.20.00	Sandstone	5%	kg	###
2516.90.00	Other monumental or building stone	5%	kg	273.139
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.**			
2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	kg	273.41
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in heading 2517.00.00	5%	kg	273.42
2517.30.00	Tarred macadam	5%	kg	273.43
	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
2517.41.00	Of marble	5%	kg	273.44
2517.49.00	Other	5%	kg	273.49
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; dolomite ramming mix.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2518.10.00	Dolomite not calcined or sintered	5%	kg	278.231
2518.20.00	Calcined or sintered dolomite	5%	kg	278.232
2518.30.00	Dolomite ramming mix	5%	kg	278.233
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)	5%	kg	278.24
2519.90.00	Other	5%	kg	278.25
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.**			
2520.10.00	Gypsum; anhydrite:			
2520.10.10	Gypsum	15%	kg	273.231
2520.10.20	Anhydrite	5%	kg	273.232
2520.20.00	Plasters:			
2520.20.10	Plaster of Paris	5%	kg	273.241
2520.20.90	Other	5%	kg	273.249
2521.00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	10%	kg	273.22
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**			
2522.10.00	Quicklime	10%	kg	661.11
2522.20.00	Slaked lime	10%	kg	661.12
2522.30.00	Hydraulic lime	10%	kg	661.13
25.23	**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**			
2523.10.00	Cement clinkers	15%	kg	661.21
2523.21.00	Portland cement: White cement, whether or not artificially coloured	5%	kg	661.221
2523.29.00	Other:			
2523.29.10	Building cement (grey)	15%	kg	661.222
2523.29.20	Oilwell cement	5%	kg	661.223

2523.29.90	Other	5%	kg	661.229
2523.30.00	Aluminous cement	5%	kg	661.23
2523.90.00	Other hydraulic cements	5%	kg	661.29
25.24	**Asbestos.**			
2524.10.00	Crocidolite	5%	kg	###
2524.90.00	Other	5%	kg	###
25.25	**Mica, including splittings; mica waste.**			
2525.10.00	Crude mica and mica rifted into sheets or splittings	5%	kg	278.521
2525.20.00	Mica powder	5%	kg	278.522
2525.30.00	Mica waste	5%	kg	278.523
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	5%	kg	278.931
2526.20.00	Crushed or powdered:			
2526.20.10	Talc	5%	kg	278.932
2526.20.90	Other	5%	kg	278.939
[25.27]				
25.28	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.**			
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	5%	kg	278.941
2528.90.00	Other	5%	kg	278.949
25.29	**Felspar; leucite; nepheline and nepheline syenite; fluorspar.**			
2529.10.00	Felspar	5%	kg	278.531
	Fluorspar:			
2529.21.00	Containing by weight 97% or less of calcium fluoride	5%	kg	278.541
2529.22.00	Containing by weight more than 97% of calcium fluoride	5%	kg	278.542
2529.30.00	Leucite; nepheline and nepheline syenite	5%	kg	278.532
25.30	**Mineral substances not elsewhere specified or included.**			
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	5%	kg	278.98
2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	5%	kg	278.991

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2530.90.00	Other	5%	kg	278.999

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CHAPTER 26

ORES, SLAG AND ASH

Notes.

1. **This Chapter does not cover:**

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

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

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

   (d) **Basic slag of Chapter 31;**

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

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

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

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

3. Heading 26.20 applies only to:

(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 2620.21.00, "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 2620.60.00.

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HEADING	DESCRIPTION OF GOODS	[illegible]	[illegible]	[illegible]
26.01	**Iron ores and concentrates, including roasted iron pyrites.**			
	Iron ores and concentrates, other than roasted iron pyrites:			
2601.11.00	Non-agglomerated	5%	kg	281.5
2601.12.00	Agglomerated	5%	kg	281.6
2601.20.00	Roasted iron pyrites	5%	kg	281.4
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.**	5%	kg	287.7
2603.00.00	**Copper ores and concentrates.**	5%	kg	283.1
2604.00.00	**Nickel ores and concentrates.**	5%	kg	284.1
2605.00.00	**Cobalt ores and concentrates.**	5%	kg	287.93
26.06	**Aluminium ores and concentrates.**			
2606.00.10	Calcined bauxite	10%	kg	285.11
2606.00.90	Other	10%	kg	295.19
2607.00.00	**Lead ores and concentrates.**	5%	kg	287.4
2608.00.00	**Zinc ores and concentrates.**	5%	kg	287.5
2609.00.00	**Tin ores and concentrates.**	5%	kg	287.6
2610.00.00	**Chromium ores and concentrates.**	5%	kg	287.91
2611.00.00	**Tungsten ores and concentrates.**	5%	kg	287.92
26.12	**Uranium or thorium ores and concentrates.**			
2612.10.00	Uranium ores and concentrates	5%	kg	286.1
2612.20.00	Thorium ores and concentrates	5%	kg	286.2
26.13	**Molybdenum ores and concentrates.**			
2613.10.00	Roasted	5%	kg	287.81
2613.90.00	Other	5%	kg	287.82
2614.00.00	**Titanium ores and concentrates.**	5%	kg	287.83
26.15	**Niobium, tantalum, vanadium or zirconium ores and concentrates.**			
2615.10.00	Zirconium ores and concentrates	5%	kg	287.84
2615.90.00	Other	5%	kg	287.85
26.16	**Precious metal ores and concentrates.**			
2616.10.00	Silver ores and concentrates	5%	kg	289.11
2616.90.00	Other	5%	kg	289.19
26.17	Other ores and concentrates.			
2617.10.00	Antimony ores and concentrates	5%	kg	287.991
2617.90.00	Other	5%	kg	287.999
2618.00.00	**Granulated slag (slag sand) from the manufacture or iron or steel.**	10%	kg	278.61

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STC REV. 3
2619.00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	10%	kg	278.62
26.20	**Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.**			
	Containing mainly zinc:			
2620.11.00	Hard zinc spelter	5%	kg	288.11
2620.19.00	Other	5%	kg	288.12
	Containing mainly lead:			
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	5%	kg	288.161
2620.29.00	Other	5%	kg	288.17
2620.30.00	Containing mainly copper	5%	kg	288.14
2620.40.00	Containing mainly aluminium	5%	kg	288.15
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	5%	kg	288.18
	Other:			
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	kg	288.21
2620.99.00	Other	5%	kg	288.29
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	5%	kg	278.71
2621.90.00	Other	5%	kg	278.79

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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°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

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

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

(b) Sludge oils from 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.

Subheading Notes.

1. For the purposes of subheading 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading 2701.12.00, "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 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00 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 subheadings 2710.11.00, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D86 method).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**			
	Coal, whether or not pulverized, but not agglomerated:			
2701.11.00	Anthracite	5%	kg/m3	321.1
2701.12.00	Bituminous coal	5%	kg/m3	321.21
2701.19.00	Other coal	5%	kg/m3	321.22
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5%	kg/m3	322.1
27.02	**Lignite, whether or not agglomerated, excluding jet.**			
2702.10.00	Lignite, whether or not pulverized, but not agglomerated	5%	kg/m3	322.21
2702.20.00	Agglomerated lignite	5%	kg/m3	322.22
2703.00.00	**Peat (including peat litter), whether or not agglomerated.**	Free	kg/m3	322.3
2704.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**			
2704.00.10	Coke and semi-coke of coal	5%	kg/m3	325.01
2704.00.20	Coke and semi-coke of lignite or of peat	5%	kg/m3	325.02
2704.00.30	Retort carbon	5%	kg/m3	325.03
2705.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	Free	kg/m3	345.0
2706.00.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	5%	kg/m3	335.21
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	Benzoly (benzene)	15%	kg/m3	335.22
2707.20.00	Toluol (toluene)	15%	kg/m3	335.23
2707.30.00	Xylol (xylenes)	15%	kg/m3	335.24
2707.40.00	Napthalene	15%	kg/m3	335.256
2707.50.00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250oC by the ASTM D 86 method	15%	kg/m3	335.251

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SITC REV. 3
	Other:			
2707.91.00	Creosote oils	15%	kg/m3	335.253
2707.99.00	Other:			
2707.99.10	Gasoline blending preparations	15%	kg/m3	335.255
2707.99.90	Other	15%	kg/m3	335.259
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**			
2708.10.00	Pitch	15%	kg/m3	335.31
2708.20.00	Pitch coke	5%	kg/m3	335.32
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.00.10	Imported under the processing agreement	Free	kg/m3	333.01
2709.00.90	Other	Free	kg/m3	333.09
27.10	**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.** Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:			
2710.11.00	Light oils and preparations:			
2710.11.10	Aviation Spirit of 100 octane and over	Free	kg/m3	334.011
2710.11.20	Aviation Spirit under 100 octane	Free	kg/m3	334.013
2710.11.30	Motor Spirit (gasoline)	20%	kg/m3	334.115
2710.11.40	Spirit type (gasoline type) jet fuel	Free	kg/m3	334.020
2710.11.90	Other	Free	kg/m3	334.090
2710.19.00	Other:			
2710.19.10	Kerosene type jet fuel	Free	kg/m3	334.021
2710.19.20	Illuminating kerosene	20%	kg/m3	334.213
2710.19.30	Vapourising oil or white spirit	20%	kg/m3	334.291
2710.19.40	Diesel oil	20%	kg/m3	334.31
2710.19.50	Gas oils (other than diesel oil)	20%	kg/m3	334.33
2710.19.60	Bunker 'C' grade fuel oil	20%	kg/m3	334.43
2710.19.70	Partly refined petroleum, including topped crudes	5%	kg/m3	334.41

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SAD CODE
2710.19.80	Lubricating oil base stocks, lubricating oils greases:			
2710.19.81	Lubricating oil base stock (Paraffinic type)	15%	kg/m3	334.451
2710.19.82	Other lubricating oil base stock	15%	kg/m3	334.452
2710.19.83	Lubricating oils	25%	kg/m3	###
2710.19.84	Lubricating greases	25%	kg/m3	334.47
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	kg/m3	334.54
2710.19.86	Transformer oil	5%	kg/m3	334.55
2710.19.87	Circuit breaker oil	5%	kg/m3	334.56
2710.19.88	Cleansing, cutting and mould release oils	5%	kg/m3	334.57
2710.19.89	Other	5%	kg/m3	334.59
2710.19.90	Other	5%	kg/m3	334.49
	Waste oils:			
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg/m3	334.61
2710.99.00	Other	5%	kg/m3	334.69
27.11	Petroleum gases and other gaseous hydrocarbons.			
	Liquefied:			
2711.11.00	Natural gas	Free	kg/m3	343.1
2711.12.00	Propane	Free	kg/m3	342.1
2711.13.00	Butanes	Free	kg/m3	342.5
2711.14.00	Ethylene, propylene, butylenes and butadiene	5%	kg/m3	344.1
2711.19.00	Other	5%	kg/m3	344.2
	In gaseous state:			
2711.21.00	Natural gas	Free	kg/m3	343.2
2711.29.00	Other	Free	kg/m3	344.9
27.12	Petroleum jelly; paraffin wax, micro-crystalline 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	20%	kg/m3	335.11
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	5%	kg/m3	335.125
2712.90.00	Other	5%	kg/m3	335.129
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	Petroleum coke:			
2713.11.00	Not calcined	5%	kg	335.421
2713.12.00	Calcined	5%	kg	335.422
2713.20.00	Petroleum bitumen	20%	kg	335.411
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous mineral	20%	kg	335.419
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	20%	kg	278.96
2714.90.00	Other:			
2714.90.10	Natural bitumen	20%	kg	278.971
2714.90.20	Natural asphalt	10%	kg	278.972
2714.90.30	Asphaltites and asphaltic rocks	20%	kg	278.973
2714.90.90	Other	20%	kg	###
2715.00	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs).**			
2715.00.10	Cut-backs	20%	kg	335.431
2715.00.90	Other	20%	kg	335.439
2716.00.00	**Electrical energy.**	Free	1000 kwh	351.0

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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 2852.00 are to be classified in those headings and in no other heading of this Section.**

2. **Subject Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.**

3. **Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:**

   (a) **having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;**

   (b) **presented together; and**

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

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CHAPTER 28

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

Notes.

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

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

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

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

   (d) **The products mentioned in (a), (b) or (c) above with an added 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 of 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 2852.00 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 2847.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853.00) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

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

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

(d) 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 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

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

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

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

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

5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or 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 μ Ci/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 2848.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.00.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SIT REV 3
	I - CHEMICAL ELEMENTS			
28.01	**Fluorine, chlorine, bromine and iodine.**			
2801.10.00	Chlorine	5%	kg	522.24
2801.20.00	Iodine	5%	kg	522.251
2801.30.00	Flourine; bromine	5%	kg	522.252
2802.00.00	**Sulphur, sublimed or precipitated; colloidal sulphur.**	5%	kg	522.26
2803.00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	5%	kg	522.1
28.04	**Hydrogen, rare gases and other non-metals.**			
2804.10.00	Hydrogen	10%	kg and m3	522.211
	Rare gases:			
2804.21.00	Argon	5%	kg and m3	522.212
2804.29.00	Other	5%	kg and m3	522.213
2804.30.00	Nitrogen	10%	kg and m3	522.214
2804.40.00	Oxygen	10%	kg and m3	522.215
2804.50.00	Boron; tellurium	5%	kg	522.221
	Silicon:			
2804.61.00	Containing by weight not less than 99.99% of Silicon	5%	kg	522.231
2804.69.00	Other	5%	kg	522.239
2804.70.00	Phosphorus	5%	kg	522.222
2804.80.00	Arsenic	5%	kg	522.223
2804.90.00	Selenium	5%	kg	522.224
28.05	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.**			
	Alkali or alkaline-earth metals:			
2805.11.00	Sodium	5%	kg	522.281
2805.12.00	Calcium	5%	kg	522.282
2805.19.00	Other	5%	kg	522.289
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	5%	kg	522.293
2805.40.00	Mercury	5%	kg	522.27
	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)	5%	kg	522.311

H.S. Code	Description of Goods	Rate of Duty	Units	Supp. Rate
2806.20.00	Chlorosulphuric acid	5%	kg	522.312
2807.00	**Sulphuric acid; oleum.**			
2807.00.10	Sulphuric acid, for chemical analysis	5%	kg	522.321
2807.00.20	Sulphuric acid, other	15%	kg	522.322
2807.00.30	Oleum	5%	kg	522.323
2808.00.00	**Nitric acid; sulphonitric acids.**	5%	kg	522.33
28.09	**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**			
2809.10.00	Diphosphorus pentaoxide	5%	kg	522.341
2809.20.00	Phosphoric acid and polyphosphoric acid	5%	kg	522.342
2810.00.00	**Oxides of boron; boric acids.**	5%	kg	522.35
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals.**			
	Other inorganic acids:			
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	5%	kg	522.361
2811.19.00	Other	5%	kg	522.369
	Other inorganic oxygen compounds of non-metals:			
2811.21.00	Carbon dioxide	15%	kg	522.391
2811.22.00	Silicon dioxide	5%	kg	522.37
2811.29.00	Other:			
2811.29.10	Nitrous oxide	5%	kg	522.392
2811.29.90	Other	5%	kg	522.399
	III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12	**Halides and halide oxides of non-metals.**			
2812.10.00	Chlorides and chloride oxides	5%	kg	522.411
2812.90.00	Other	5%	kg	522.419
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide.**			
2813.10.00	Carbon disulphide	5%	kg	522.421
2813.90.00	Other	5%	kg	522.429
	IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	**Ammonia, anhydrous or in aqueous solution.**			
2814.10.00	Anhydrous ammonia	15%	kg	522.611
2814.20.00	Ammonia in aqueous solution	5%	kg	522.612
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**			
	Sodium hydroxide (caustic soda):			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2815.11.00	Solid	5%	kg	522.62
2815.12.00	In aqueous solution (soda lye or liquid soda)	5%	kg	522.63
2815.20.00	Potassium hydroxide (caustic potash)	5%	kg	522.641
2815.30.00	Peroxides of sodium or potassium	5%	kg	522.642
28.16	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**			
2816.10.00	Hydroxide and peroxide of magnesium	5%	kg	522.651
2816.40.00	Oxides, hydroxides and peroxides, of strontium or Barium	5%	kg	522.658
2817.00.00	**Zinc oxide; zinc peroxide.**	5%	kg	522.51
28.18	**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**			
2818.10.00	Artificial corundum, whether or not chemically defined	5%	kg	522.67
2818.20.00	Aluminium oxide (alumina), other than artificial corundum	15%	kg	285.2
2818.30.00	Aluminium hydroxide	5%	kg	522.66
28.19	**Chromium oxides and hydroxides.**			
2819.10.00	Chromium trioxide	5%	kg	522.521
2819.90.00	Other	5%	kg	522.529
28.20	**Manganese oxides.**			
2820.10.00	Manganese dioxide	5%	kg	522.531
2820.90.00	Other	5%	kg	522.539
28.21	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3.**			
2821.10.00	Iron oxides and hydroxides	5%	kg	522.541
2821.20.00	Earth colours	5%	kg	522.542
2822.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	5%	kg	522.55
2823.00.00	**Titanium oxides.**	5%	kg	522.56
28.24	**Lead oxides; red lead and orange lead.**			
2824.10.00	Lead monoxide (litharge, massicot)	5%	kg	522.571
2824.90.00	Other	5%	kg	522.579
28.25	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**			
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	5%	kg	522.68

HEADING	DESCRIPTION OF GOODS			
2825.20.00	Lithium oxide and hydroxide	5%	kg	522.691
2825.30.00	Vanadium oxides and hydroxides	5%	kg	522.692
2825.40.00	Nickel oxides and hydroxides	5%	kg	522.693
2825.50.00	Copper oxides and hydroxides	5%	kg	522.694
2825.60.00	Germanium oxides and zirconium dioxide	5%	kg	522.695
2825.70.00	Molybdenum oxides and hydroxides	5%	kg	522.696
2825.80.00	Antimony oxides	5%	kg	522.697
2825.90.00	Other	5%	kg	522.699
	V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28.26	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**			
	Fluorides:			
2826.12.00	Of aluminium	5%	kg	523.12
2826.19.00	Other	5%	kg	523.13
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	5%	kg	523.15
2826.90.00	Other	5%	kg	523.19
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**			
2827.10.00	Ammonium chloride	5%	kg	523.21
2827.20.00	Calcium chloride	5%	kg	523.22
	Other chlorides:			
2827.31.00	Of magnesium	5%	kg	523.291
2827.32.00	Of aluminium	5%	kg	523.292
2827.35.00	Of nickel	5%	kg	523.295
2827.39.00	Other	5%	kg	523.298
	Chloride oxides and chloride hydroxides:			
2827.41.00	Of copper	5%	kg	523.2991
2827.49.00	Other	5%	kg	523.2992
	Bromides and bromide oxides:			
2827.51.00	Bromides of sodium or of potassium	5%	kg	523.2993
2827.59.00	Other	5%	kg	523.2994
2827.60.00	Iodides and iodide oxides	5%	kg	523.2995
28.28	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**			
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5%	kg	523.311
2828.90.00	Other	5%	kg	523.319
28.29	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY %	UNIT	STATISTICAL
	Chlorates:			
2829.11.00	Of sodium	5%	kg	523.32
2829.19.00	Other	5%	kg	523.319
2829.90.00	Other	5%	kg	523.399
28.30	**Sulphides; polysulphides, whether or not chemically defined.**			
2830.10.00	Sodium sulphides	5%	kg	523.41
2830.90.00	Other	5%	kg	523.429
28.31	**Dithionites and sulphoxylates.**			
2831.10.00	Of sodium	5%	kg	523.431
2831.90.00	Other	5%	kg	523.439
28.32	**Sulphites; thiosulphates.**			
2832.10.00	Sodium sulphites	5%	kg	523.441
2832.20.00	Other sulphites	5%	kg	523.442
2832.30.00	Thiosulphates	5%	kg	523.443
28.33	**Sulphates; alums; peroxosulphates (persulphates).**			
	Sodium sulphates:			
2833.11.00	Disodium sulphate	5%	kg	523.451
2833.19.00	Other	5%	kg	523.459
	Other sulphates:			
2833.21.00	Of magnesium	5%	kg	523.491
2833.22.00	Of aluminium	15%	kg	523.492
2833.24.00	Of nickel	5%	kg	523.494
2833.25.00	Of copper	5%	kg	523.495
2833.27.00	Of barium	5%	kg	523.497
2833.29.00	Other	5%	kg	523.498
2833.30.00	Alums	5%	kg	523.4991
2833.40.00	Peroxosulphates (persulphates)	5%	kg	523.4992
28.34	**Nitrites; nitrates.**			
2834.10.00	Nitrites	5%	kg	523.51
	Nitrates:			
2834.21.00	Of potassium	5%	kg	523.52
2834.29.00	Other	5%	kg	523.599
28.35	**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**			
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	kg	523.61
	Phosphates:			
2835.22.00	Of mono-or disodium	5%	kg	523.631
2835.24.00	Of potassium	5%	kg	523.633

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5%	kg	523.634
2835.26.00	Other phosphates of calcium	5%	kg	523.635
2835.29.00	Other	5%	kg	523.639
	Polyphosphates:			
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	5%	kg	523.64
2835.39.00	Other	5%	kg	523.65
28.36	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**			
2836.20.00	Disodium carbonate	5%	kg	523.72
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	5%	kg	523.73
2836.40.00	Potassium carbonates	5%	kg	523.74
2836.50.00	Calcium carbonate	5%	kg	523.791
2836.60.00	Barium carbonate	5%	kg	523.792
	Other:			
2836.91.00	Lithium carbonates	5%	kg	523.793
2836.92.00	Strontium carbonate	5%	kg	523.794
2836.99.00	Other	5%	kg	523.799
28.37	**Cyanides, cyanide oxides and complex cyanides.**			
	Cyanides and cyanide oxides:			
2837.11.00	Of sodium	5%	kg	523.811
2837.19.00	Other	5%	kg	523.819
2837.20.00	Complex cyanides	5%	kg	523.812
[2838]				
28.39	**Silicates; commercial alkali metal silicates.**			
	Of sodium:			
2839.11.00	Sodium metasilicates	5%	kg	523.831
2839.19.00	Other	5%	kg	523.832
2839.90.00	Other	5%	kg	523.839
28.40	**Borates; peroxoborates (perborates).**			
	Disodium tetraborate (refined borax):			
2840.11.00	Anhydrous	5%	kg	523.841
2840.19.00	Other	5%	kg	523.842
2840.20.00	Other borates	5%	kg	523.843
2840.30.00	Peroxoborates (perborates)	5%	kg	523.844
28.41	**Salts of oxometallic or peroxometallic acids.**			
2841.30.00	Sodium dichromate	5%	kg	524.313
2841.50.00	Other chromates and dichromates; peroxochromates	5%	kg	524.315

H.S. HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SITC REV. 3
	Manganites, manganates and permanganates:			
2841.61.00	Potassium permanganate	5%	kg	524.316
2841.69.00	Other	5%	kg	524.317
2841.70.00	Molybdates	5%	kg	524.318
2841.80.00	Tungstates (wolframates)	5%	kg	524.3191
2841.90.00	Other	5%	kg	524.3199
28.42	**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**			
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined.	5%	kg	523.891
2842.90.00	Other	5%	kg	523.899
	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	5%	kg	524.321
	Silver compounds:			
2843.21.00	Silver nitrate	5%	kg	524.322
2843.29.00	Other	5%	kg	524.323
2843.30.00	Gold compounds	5%	kg	524.324
2843.90.00	Other compounds; amalgams	5%	kg	524.329
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	5%	kg	525.11
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5%	kg	525.13
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5%	kg	525.15

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	ST
2844.40.00	Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5%	kg	525.19
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	kg	525.17
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)	5%	kg	525.911
2845.90.00	Other	5%	kg	525.919
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	5%	kg	525.951
2846.90.00	Other	5%	kg	525.959
2847.00.00	**Hydrogen peroxide, whether or not solidified with urea.**	5%	kg	524.91
2848.00.00	**Phosphides, whether or not chemically defined, excluding ferrophosphorus.**	5%	kg	524.92
28.49	**Carbides, whether or not chemically defined.**			
2849.10.00	Of calcium	5%	kg	524.93
2849.20.00	Of silicon	5%	kg	524.941
2849.90.00	Other	5%	kg	524.949
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.**	5%	kg	524.95
[2851]				
2852.00.00	**Compounds, inorganic or organic, of mercury, excluding amalgams**	5%	kg	###

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
2853.00.00	**Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**	5%	kg	524.99

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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 2940.00, or the products of heading 29.41, whether or not chemically defined;

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

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

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

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

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

2. This Chapter does not cover:

(a) Goods of heading 15.04 or crude glycerol of heading 1520.00;

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

(c) Methane or propane (heading 27.11);

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

(e) Urea (heading 31.02 or 31.05);

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

(g) Enzymes (heading 35.07);

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

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13.00; ink removers put up in packings for retail sale, of heading 38.24; or

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

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

4. In headings 29.04 to 29.06, 29.08 to 2911.00 and 2913.00 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 2911.00, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 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 or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

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

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942.00, are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub- Chapters I to X or heading 2942.00 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 or heading 29.41, are to be classified in the heading which occurs last in the 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 2931.00 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 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

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

8. For the purposes of heading 29.37:

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

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

Subheading 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 subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.**

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

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01	**Acyclic hydrocarbons.**			
2901.10.00	Saturated	5%	kg	511.14
	Unsaturated:			
2901.21.00	Ethylene	5%	kg	511.11
2901.22.00	Propene (propylene)	5%	kg	511.12
2901.23.00	Butene (butylenes) and isomers thereof	5%	kg	511.131
2901.24.00	Buta-1, 3-diene and isoprene	5%	kg	511.132
2901.29.00	Other:			
2901.29.10	Nonylene (nonene)	5%	kg	511.191
2901.29.20	Acetylene	5%	kg	511.192
2901.29.90	Other	5%	kg	511.199
29.02	**Cyclic hydrocarbons.**			
	Cyclanes, cyclenes and cycloterpenes:			
2902.11.00	Cyclohexane	5%	kg	511.21
2902.19.00	Other	5%	kg	511.291
2902.20.00	Benzene	5%	kg	511.22
2902.30.00	Toluene	5%	kg	511.23
	Xylenes:			
2902.41.00	o-Xylene	5%	kg	511.241
2902.42.00	m-Xylene	5%	kg	511.242
2902.43.00	p-Xylene	5%	kg	511.243
2902.44.00	Mixed xylene isomers	5%	kg	511.244
2902.50.00	Styrene	5%	kg	511.25
2902.60.00	Ethylbenzene	5%	kg	511.26
2902.70.00	Cumene	5%	kg	511.27
2902.90.00	Other	5%	kg	511.299
29.03	**Halogenated derivatives of hydrocarbons.**			
	Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	kg	511.361
2903.12.00	Dichloromethane (methylene chloride)	5%	kg	511.362
2903.13.00	Chloroform (trichloromethane)	5%	kg	511.363
2903.14.00	Carbon tetrachloride	5%	kg	511.364
2903.15.00	Ethylene dichloride (ISO) (1,2 dichloroethane)	5%	kg	511.35
2903.19.00	Other:			
2903.19.10	1,1,1-Trichloroethane (methylchloroform)	5%	kg	511.366

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2903.19.90	Other	5%	kg	511.369
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21.00	Vinyl chloride (chloroethylene)	5%	kg	511.31
2903.22.00	Trichloroethylene	5%	kg	511.32
2903.23.00	Tetrachloroethylene (perchloroethylene)	5%	kg	511.33
2903.29.00	Other	5%	kg	511.34
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.31.00	Ethylene dibromide (ISO) (1,2 dibromoethane)	5%	kg	###
2903.39.00	Other	5%	kg	###
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41.00	Trichlorofluoromethane	5%	kg	511.381
2903.42.00	Dichlorodifluoromethane	5%	kg	511.382
2903.43.00	Trichlorotrifluoroethanes	5%	kg	511.383
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane	5%	kg	511.384
2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine:			
2903.45.10	Chlorotrifluoromethane	5%	kg	511.3851
2903.45.20	Pentachlorofluoroethane	5%	kg	511.3852
2903.45.30	Tetrachlorodifluoroethanes	5%	kg	511.3853
2903.45.40	Heptachlorofluoropropanes	5%	kg	511.3854
2903.45.50	Hexachlorodifluoropropanes	5%	kg	511.3855
2903.45.60	Pentachlorotrifluoropropanes	5%	kg	511.3856
2903.45.70	Tetrachlorotetrafluoropropanes	5%	kg	511.3857
2903.45.80	Trichloropentafluoropropanes	5%	kg	511.3858
2903.45.90	Other:			
2903.45.91	Dichlorohexafluoropropanes	5%	kg	511.3859
2903.45.92	Chloroheptafluoropropanes	5%	kg	511.3861
2903.45.99	Other	5%	kg	511.3869
2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	kg	511.3862
2903.47.00	Other perhalogenated derivatives	5%	kg	511.387
2903.49.00	Other:			
2903.49.10	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	kg	511.3891
2903.49.20	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	kg	511.3892

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	
2903.49.90	Other	5%	kg	511.3899
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH, (ISO)), including lindane (ISO, INN)	5%	kg	511.391
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	kg	###
2903.59.00	Other	5%	kg	511.392
	Halogenated derivatives of aromatic hydrocarbons:			
2903.61.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5%	kg	511.393
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane) (INN), (1,1,1-trichloro-2, 2-bis (p-chlorophenyl) ethane)	5%	kg	511.394
2903.69.00	Other	5%	kg	511.399
29.04	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**			
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters:			
2904.10.10	Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	15%	kg	511.41
2904.10.20	Sulphonic acid (Dodecylbenzene [DDBSA])	15%	kg	511.42
2904.10.90	Other	5%	kg	511.43
2904.20.00	Derivatives containing only nitro or only nitroso groups	5%	kg	511.44
2904.90.00	Other	5%	kg	511.49
	II - ALCOHOLS AND THEIR HALO-GENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	Saturated monohydric alcohols:			
2905.11.00	Methanol (methyl alcohol)	10%	kg	512.11
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	kg	512.12
2905.13.00	Butan-1-ol (n-butyl alcohol)	5%	kg	512.131
2905.14.00	Other butanols	5%	kg	512.132
2905.16.00	Octanol (octyl alcohol) and isomers thereof	5%	kg	512.14

2905.17.00	Dodecan-l-ol (lauryl alcohol), hexadecane-l-ol (cetyl alcohol) and octadecan-l-ol (stearyl alcohol)	5%	kg	512.192
2905.19.00	Other	5%	kg	512.193
	Unsaturated monohydric alcohols:			
2905.22.00	Acyclic terpene alcohols	5%	kg	512.194
2905.29.00	Other	5%	kg	512.199
	Diols:			
2905.31.00	Ethylene gycol (ethanediol)	5%	kg	512.21
2905.32.00	Propylene glycol (propane-1,2-diol)	5%	kg	512.291
2905.39.00	Other	5%	kg	512.292
	Other polyhydric alcohols:			
2905.41.00	2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	5%	kg	512.293
2905.42.00	Pentaerythritol	5%	kg	512.23
2905.43.00	Mannitol	5%	kg	512.24
2905.44.00	D-glucitol (sorbitol)	5%	kg	512.25
2905.45.00	Glycerol	5%	kg	512.221
2905.49.00	Other	5%	kg	512.299
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51.00	Ethchlorvynol (INN)	5%	kg	512.295
2905.59.00	Other	5%	kg	512.296
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	Cyclanic, cyclenic or cycloterpenic:			
2906.11.00	Menthol	5%	kg	512.311
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	kg	512.312
2906.13.00	Sterols and inositols	5%	kg	512.313
2906.19.00	Other	5%	kg	512.319
	Aromatic:			
2906.21.00	Benzyl alcohol	5%	kg	512.351
2906.29.00	Other	5%	kg	512.359
	III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07	**Phenols; phenol-alcohols.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
	Monophenols:			
2907.11.00	Phenol (hydroxybenzene) and its salts	5%	kg	512.41
2907.12.00	Cresols and their salts	5%	kg	512.42
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	5%	kg	512.431
2907.15.00	Naphthols and their salts	5%	kg	512.433
2907.19.00	Other	5%	kg	512.434
	Polyphenols; phenol-alcohols:			
2907.21.00	Resorcinol and its salts	5%	kg	512.435
2907.22.00	Hydroquinone (quinol) and its salts	5%	kg	512.436
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%	kg	512.437
2907.29.00	Other	5%	kg	512.439
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)	5%	kg	###
2908.19.00	Other	5%	kg	###
	Other:			
2908.91.00	Dinoseb (ISO) and its salts	5%	kg	###
2908.99.00	Other	5%	kg	###
	IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.09	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.11.00	Diethyl ether	5%	kg	516.161
2909.19.00	Other	5%	kg	516.162
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg	516.163

2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg	516.164
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.41.00	2.2'-Oxydiethanol (diethylene glycol, digol)	5%	kg	516.171
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	kg	516.173
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	kg	516.174
2909.49.00	Other	5%	kg	516.175
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg	516.176
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg	516.177
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)	5%	kg	516.13
2910.20.00	Methyloxirane (propylene oxide)	5%	kg	516.14
2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	kg	516.151
2910.40.00	Dieldrin (ISO, INN)	5%	kg	###
2910.90.00	Other	5%	kg	516.159
2911.00.00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	5%	kg	516.12
	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 (formaldehyde)	5%	kg	516.211
2912.12.00	Ethanal (acetaldehyde)	5%	kg	516.212
2912.19.00	Other	5%	kg	516.219
	Cyclic aldehydes without other oxygen function:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2912.21.00	Benzaldehyde	5%	kg	516.221
2912.29.00	Other	5%	kg	516.222
2912.30.00	Aldehyde-alcohols	5%	kg	516.223
	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	5%	kg	516.224
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	5%	kg	516.225
2912.49.00	Other	5%	kg	516.226
2912.50.00	Cyclic polymers of aldehydes	5%	kg	516.227
2912.60.00	Paraformaldehyde	5%	kg	516.228
2913.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	5%	kg	516.26
	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	5%	kg	516.23
2914.12.00	Butanone (methyl ethyl ketone)	5%	kg	516.24
2914 13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	5%	kg	516.251
2914.19.00	Other	5%	kg	516.259
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.21.00	Camphor	5%	kg	516.27
2914.22.00	Cyclohexanone and methylcyclohexanones	5%	kg	516.281
2914.23.00	Ionones and methylionones	5%	kg	516.282
2914.29.00	Other	5%	kg	516.289
	Aromatic ketones without other oxygen function:			
2914.31.00	Phenylacetone (phenylpropan-2-one)	5%	kg	516.291
2914.39.00	Other	5%	kg	516.292
2914.40.00	Ketone-alcohols and ketone-aldehydes	5%	kg	516.293
2914.50.00	Ketone-phenols and ketones with other oxygen function	5%	kg	516.294
	Quinones:			
2914.61.00	Anthraquinone	5%	kg	516.295
2914.69.00	Other	5%	kg	516.296

2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg	516.297
	VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.15	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	Formic acid, its salts and esters:			
2915.11.00	Formic acid	5%	kg	513.741
2915.12.00	Salts of formic acid	5%	kg	513.742
2915.13.00	Esters of formic acid	5%	kg	513.743
	Acetic acid and its salts; acetic anhydride:			
2915.21.00	Acetic acid	5%	kg	513.711
2915.24.00	Acetic anhydride	5%	kg	513.714
2915.29.00	Other	5%	kg	513.719
	Esters of acetic acid:			
2915.31.00	Ethyl acetate	5%	kg	513.721
2915.32.00	Vinyl acetate	5%	kg	513.722
2915.33.00	n-Butyl acetate	5%	kg	513.723
2915.36.00	Dinoseb (ISO) acetate	5%	kg	###
2915.39.00	Other	5%	kg	513.729
2915.40.00	Mono, di-or trichloroacetic acids, their salts and esters	5%	kg	513.771
2915.50.00	Propionic acid, its salts and esters	5%	kg	513.772
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	5%	kg	513.75
2915.70.00	Palmitic acid, stearic acid, their salts and esters	5%	kg	513.76
2915.90.00	Other	5%	kg	513.779
29.16	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**			
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			

HEADING	DESCRIPTION OF GOODS			
2916.11.00	Acrylic acid and its salts	5%	kg	513.791
2916.12.00	Esters of acrylic acid	5%	kg	513.792
2916.13.00	Methacrylic acid and its salts	5%	kg	513.731
2916.14.00	Esters of methacrylic acid	5%	kg	513.732
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	5%	kg	513.78
2916.19.00	Other	5%	kg	513.793
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides,halides,peroxides, peroxyacids and their derivatives.	5%	kg	513.794
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31.00	Benzoic acid, its salts and esters	5%	kg	513.795
2916.32.00	Benzoyl peroxide and benzoyl chloride	5%	kg	513.796
2916.34.00	Phenylacetic acid and its salts	5%	kg	513.797
2916.35.00	Esters of phenylacetic acid	5%	kg	513.798
2916.36.00	Binapacryl (ISO)	5%	kg	###
2916.39.00	Other	5%	kg	513.799
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	5%	kg	513.891
2917.12.00	Adipic acid, its salts and esters	5%	kg	513.892
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	5%	kg	513.893
2917.14.00	Maleic anhydride	5%	kg	513.81
2917.19.00	Other	5%	kg	513.894
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	5%	kg	513.85
	Aromatic polycarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives:			
2917.32.00	Dioctyl orthophthalates	5%	kg	513.83
2917.33.00	Dinonyl or didecyl orthophthalates	5%	kg	513.896

2917.34.00	Other esters of orthophthalic acid	5%	kg	513.897
2917.35.00	Phthalic anhydride	5%	kg	513.82
2917.36.00	Terephthalic acid and its salts	5%	kg	513.898
2917.37.00	Dimethyl terephthalate	5%	kg	513.84
2917.39.00	Other	5%	kg	513.899
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	5%	kg	513.911
2918.12.00	Tartaric acid	5%	kg	513.912
2918.13.00	Salts and esters of tartaric acid	5%	kg	513.913
2918.14.00	Citric acid	5%	kg	513.914
2918.15.00	Salts and esters of citric acid	5%	kg	513.915
2918.16.00	Gluconic acid, its salts and esters	5%	kg	513.921
2918.18.00	Chlorobenzilate (ISO)	5%	kg	###
2918.19.00	Other	5%	kg	513.929
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21.00	Salicylic acid and its salts	5%	kg	513.931
2918.22.00	O-Acetylsalicylic acid, its salts and esters	5%	kg	513.932
2918.23.00	Other esters of salicylic acid and their salts	5%	kg	513.939
2918.29.00	Other	5%	kg	513.94
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	kg	513.95
	Other:			
2918.91.00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyaceticacid), its salts and esters	5%	kg	###
2918.99.00	Other	5%	kg	###

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
	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	5%	kg	###
2919.90.00	Other	5%	kg	###
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) (methylparathion)	5%	kg	###
2920.19.00	Other	5%	kg	###
2920.90.00	Other	5%	kg	###
	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	5%	kg	514.511
2921.19.00	Other	5%	kg	514.519
	Acyclic polyamines and their derivatives; salts thereof:			
2921.21.00	Ethylenediamine and its salts	5%	kg	514.521
2921.22.00	Hexamethylenediamine and its salts	5%	kg	514.522
2921.29.00	Other	5%	kg	514.529
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	5%	kg	514.53
	Aromatic monoamines and their derivatives; salts thereof:			
2921.41.00	Aniline and its salts	5%	kg	514.541

2921.42.00	Aniline derivatives and their salts	5%	kg	514.542
2921.43.00	Toluidines and their derivatives; salts thereof	5%	kg	514.543
2921.44.00	Diphenylamine and its derivatives; salts thereof	5%	kg	514.544
2921.45.00	1-Napthylamine (alpha-napthylamine), 2-naphthylamine (beta-napthylamine) and their derivatives; salts thereof	5%	kg	514.545
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5%	kg	514.546
2921.49.00	Other	5%	kg	514.549
	Aromatic polyamines and their derivatives; salts thereof:			
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	kg	514.551
2921.59.00	Other	5%	kg	514.559
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	5%	kg	514.611
2922.12.00	Diethanolamine and its salts	5%	kg	514.612
2922.13.00	Triethanolamine and its salts	5%	kg	514.613
2922.14.00	Dextropropoxyphene (INN) and its salts	5%	kg	514.614
2922.19.00	Other	5%	kg	514.619
	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	5%	kg	514.621
2922.29.00	Other	5%	kg	514.629
	Amino-aldeydes, 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	5%	kg	514.631
2922.39.00	Other	5%	kg	514.639

	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	5%	kg	514.641
2922.42.00	Glutamic acid and its salts	5%	kg	514.642
2922.43.00	Anthranilic acid and its salts	5%	kg	514.651
2922.44.00	Tilidine (INN) and its salts	5%	kg	514.652
2922.49.00	Other	5%	kg	514.659
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	kg	514.67
29.23	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**			
2923.10.00	Choline and its salts	5%	kg	514.811
2923.20.00	Lecithins and other phosphoaminolipids	5%	kg	514.812
2923.90.00	Other	5%	kg	514.819
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)	5%	kg	514.78
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	kg	###
2924.19.00	Other	5%	kg	514.72
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21.00	Ureines and their derivatives; salts thereof	5%	kg	514.73
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	5%	kg	514.74
2924.24.00	Ethinamate (INN)	5%	kg	514.75
2924.29.00	Other	5%	kg	514.799
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	5%	kg	514.821
2925.12.00	Glutethimide (INN)	5%	kg	514.822
2925.19.00	Other	5%	kg	514.829
	Imines and their derivatives; salts thereof:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SUB-HEADING
2925.21.00	Chlordimeform (ISO)	5%	kg	###
2925.29.00	Other	5%	kg	###
29.26	**Nitrile-function compounds.**			
2926.10.00	Acrylonitrile	5%	kg	514.83
2926.20.00	1-Cyanoguanidine (dicyandiamide)	5%	kg	514.841
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	5%	kg	###
2926.90.00	Other	5%	kg	514.849
2927.00.00	**Diazo-, azo- or azoxy-compounds.**	5%	kg	514.85
2928.00.00	**Organic derivatives of hydrazine or of hydroxylamine.**	5%	kg	514.86
29.29	**Compounds with other nitrogen function.**			
2929.10.00	Isocyanates	5%	kg	514.891
2929.90.00	Other	5%	kg	514.899
	X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30	**Organo-sulphur compounds.**			
2930.20.00	Thiocarbamates and dithiocarbamates	5%	kg	515.42
2930.30.00	Thiuram mono-, di- or tetrasulphides	5%	kg	515.43
2930.40.00	Methionine	5%	kg	515.44
2930.50.00	Captalfol (ISO) and methamidophos (ISO)	5%	kg	###
2930.90.00	Other	5%	kg	515.49
2931.00.00	**Other organo-inorganic compounds.**	5%	kg	515.5
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	5%	kg	515.691
2932.12.00	2-Furaldehyde (furfuraldehyde)	5%	kg	515.692
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	kg	515.693
2932.19.00	Other	5%	kg	515.694
	Lactones:			
2932.21.00	Coumarin, methylcoumarins and ethyl-coumarins	5%	kg	515.62
2932.29.00	Other lactones	5%	kg	515.63
	Other:			
2932.91.00	Isosafrole	5%	kg	515.695

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
2932.92.00	1-(1,3-benzodioxol-5-yl) propan-2-one	5%	kg	515.696
2932.93.00	Piperonal	5%	kg	515.697
2932.94.00	Safrole	5%	kg	515.698
2932.95.00	Tetrahydrocannabinols (all isomers)	5%	kg	515.64
2932.99.00	Other	5%	kg	515.699
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	5%	kg	515.711
2933.19.00	Other	5%	kg	515.719
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21.00	Hydantoin and its derivatives	5%	kg	515.72
2933.29.00	Other	5%	kg	515.73
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31.00	Pyridine and its salts	5%	kg	515.741
2933.32.00	Piperidine and its salts	5%	kg	515.742
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5%	kg	515.743
2933.39.00	Other	5%	kg	515.749
	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.	5%	kg	515.744
2933.49.00	Other	5%	kg	###
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52.00	Malonylurea (barbituric acid) and its salts	5%	kg	515.761

HEADING	DESCRIPTION OF GOODS			
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	5%	kg	515.746
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	5%	kg	515.747
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	kg	515.748
2933.59.00	Other	5%	kg	515.762
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61.00	Melamine	5%	kg	515.763
2933.69.00	Other	5%	kg	515.769
	Lactams:			
2933.71.00	6-Hexanelactam (epsilon-caprolactam)	5%	kg	515.611
2933.72.00	Clobazam (INN) and methyprylon (INN)	5%	kg	515.612
2933.79.00	Other lactams	5%	kg	515.619
	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	5%	kg	515.81
2933.99.00	Other	5%	kg	515.82
29.34	**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	kg	515.791
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	kg	515.792
2934.30.00	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5%	kg	515.78
	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	5%	kg	515.811
2934.99.00	Other	5%	kg	515.812
2935.00.00	**Sulphonamides**	5%	kg	515.8
	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 foregoing, whether or not in any solvent.**			
	Vitamins and their derivatives, unmixed:			
2936.21.00	Vitamins A and their derivatives	5%	kg	541.12
2936.22.00	Vitamin B1 and its derivatives	5%	kg	541.131
2936.23.00	Vitamin B2 and its derivatives	5%	kg	541.132
2936.24.00	D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	5%	kg	541.133
2936.25.00	Vitamin B6 and its derivatives	5%	kg	541.134
2936.26.00	Vitamin B12 and its derivatives	5%	kg	541.135
2936.27.00	Vitamin C and its derivatives	5%	kg	541.14
2936.28.00	Vitamin E and its derivatives	5%	kg	541.15
2936.29.00	Other vitamins and their derivatives	5%	kg	541.16
2936.90.00	Other, including natural concentrates	5%	kg	541.17
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.	5%	kg	541.21
2937.12.00	Insulin and its salts.	5%	kg	541.22
2937.19.00	Other	5%	kg	541.29
	Steroidal hormones, their derivatives and structural analogues:			
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone)	5%	kg	541.531
2937.22.00	Halogenated derivatives of corticosteroidal hormones	5%	kg	541.532
2937.23.00	Oestrogens and progestogens	5%	kg	541.533
2937.29.00	Other	5%	kg	541.539
	Catecholamine hormones, their derivatives and structural analogues:			
2937.31.00	Epinephrine	5%	kg	541.541
2937.39.00	Other	5%	kg	541.542
2937.40.00	Amino-acid derivatives	5%	kg	541.543
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	kg	541.544
2937.90.00	Other	5%	kg	541.549
	XII - GLYCOSIDES AND VEGETABLE 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	5%	kg	541.611
2938.90.00	Other	5%	kg	541.619
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	Alkaloids of opium and their derivatives; salts thereof:			
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	5%	kg	541.65
2939.19.00	Other	5%	kg	541.66
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof	5%	kg	###
2939.30.00	Caffeine and its salts	5%	kg	541.43
	Ephedrines and their salts:			
2939.41.00	Ephedrine and its salts	5%	kg	541.441
2939.42.00	Pseudoephedrine (INN) and its salts	5%	kg	541.442
2939.43.00	Cathine (INN) and its salts	5%	kg	541.443
2939.49.00	Other	5%	kg	541.449
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939.51.00	Fenetylline (INN) and its salts	5%	kg	541.451
2939.59.00	Other	5%	kg	541.459
	Alkaldoids of rye ergot and their derivatives; salts thereof:			
2939.61.00	Ergometrine (INN) and its salts	5%	kg	541.461
2939.62.00	Ergotamine (INN) and its salts	5%	kg	541.462
2939.63.00	Lysergic acid and its salts	5%	kg	541.463
2939.69.00	Other	5%	kg	541.469
	Other:			
2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof	5%	kg	541.491
2939.99.00	Other	5%	kg	541.499
	XIII - OTHER ORGANIC COMPOUNDS			
2940.00.00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.**	5%	kg	516.92

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
29.41	Antibiotics.			
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	kg	541.31
2941.20.00	Streptomycins and their derivatives; salts thereof	5%	kg	541.32
2941.30.00	Tetracyclines and their derivatives; salts thereof	5%	kg	541.33
2941.40.00	Chloramphenicol and its derivatives; salts thereof	5%	kg	541.391
2941.50.00	Erythromycin and its derivatives, salts thereof	5%	kg	541.392
2941.90.00	Other	5%	kg	541.399
2942.00.00	Other organic compounds.	5%	kg	516.99

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CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:

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

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

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

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

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

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

   (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

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

(2) Vegetable extracts obtained by the 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 the Nomenclature:

(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 examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

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

(g) First-aid boxes and kits;

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

(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.

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30.01	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**			
3001.20.00	Extracts of glands or other organs or of their Secretions	Free	kg	541.622
3001.90.00	Other	Free	kg	541.629
30.02	**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**			
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	Free	kg	541.631
3002.20.00	Vaccines for human medicine	Free	kg	541.632
3002.30.00	Vaccines for veterinary medicine:			
3002.30.10	Vaccines against foot and mouth disease	Free	kg	541.633
3002.30.90	Other	Free	kg	541.639
3002.90.00	Other	Free	kg	541.64
30.03	**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**			
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3003.10.10	Ampicillin (capsules or oral suspension)	15%	kg	542.111
3003.10.20	Amoxicillin (capsules or oral suspension)	15%	kg	542.112
3003.10.90	Other	Free	kg	542.119
3003.20.00	Containing other antibiotics:			
3003.20.10	Tetracycline (capsules or skin ointment)	15%	kg	542.121
3003.20.20	Chloraphenicol (capsules, oral suspension or optic drops)	15%	kg	542.122

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.123
3003.20.40	Nystatin (skin cream or skin ointment)	15%	kg	542.124
3003.20.90	Other	Free	kg	542.129
	Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3003.31.00	Containing insulin	Free	kg	542.21
3003.39.00	Other	Free	kg	542.22
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:			
3003.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	Free	kg	542.311
3003.40.90	Other	Free	kg	542.319
3003.90.00	Other:			
3003.90.10	Paludrin (or 1-(p-chlorophenyl) –5-isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	542.911
3003.90.20	Prescription drugs containing vitamin A, D1, D2, D3 and injectibles or other products of heading 29.36	15%	kg	542.912
3003.90.30	Other vitamins	15%	kg	542.913
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	542.914
3003.90.50	Other analgesics	15%	kg	542.915
3003.90.60	Sulpha drugs	15%	kg	542.916
3003.90.70	Coughs and cold preparations; antacids	15%	kg	542.917

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	STAT.
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg	542.918
3003.90.90	Other	15%	kg	542.919
30.04	Medicaments (excluding goods of heading 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:			
3004.10.10	Ampicillin (capsules or oral suspension)	15%	kg	542.131
3004.10.20	Amoxicillin (capsules or oral suspension)	15%	kg	542.132
3004.10.90	Other	Free	kg	542.139
3004.20.00	Containing other antibiotics:			
3004.20.10	Tetracycline (capsules or skin ointment)	15%	kg	542.191
3004.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg	542.192
3004.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	542.193
3004.20.40	Nystatin (skin cream or skin ointment)	15%	kg	542.194
3004.20.90	Other	Free	kg	542.199
	Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3004.31.00	Containing insulin	Free	kg	542.23
3004.32.00	Containing corticosteroid hormones, their derivatives or structural analogues	Free	kg	542.24
3004.39.00	Other	Free	kg	542.29
3004.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
3004.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg	542.321
3004.40.90	Other	Free	kg	542.329
3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:			
3004.50.10	Prescription drugs containing vitamins A, D1, D2, D3 and injectibles	15%	kg	542.921
3004.50.90	Other vitamins	15%	kg	542.922
3004.90.00	Other:			
3004.90.10	Paludrin (or 1-(p-chlorophenyl) –5- isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	542.931
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	542.932
3004.90.30	Other analgesics	15%	kg	542.933
3004.90.40	Sulpha drugs	15%	kg	542.934
3004.90.50	Coughs and cold preparations; antacids	15%	kg	542.935
3004.90.60	Salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg	542.936
3004.90.70	Soft candles	10%	kg	542.937
3004.90.90	Other	15%	kg	542.939
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	10%	kg	541.911
3005.90.00	Other	10%	kg	541.919
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	Free	kg	541.991
3006.20.00	Blood-grouping reagents	Free	kg	541.92
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	kg	541.93
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements	Free	kg	541.992
3006.50.00	First-aid boxes and kits	Free	kg	541.993
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	kg	541.994
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 examination or as a coupling agent between the body and medical instruments	Free	kg	541.995
	Other:			
3006.91.00	Appliances identifiable for ostomy use	Free	kg	###
3006.92.00	Waste pharmaceuticals	Free	kg	541.996

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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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STC REV. 2
3101.00.00	**Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.**	Free	kg	272.1
31.02	**Mineral or chemical fertilizers, nitrogenous.**			
3102.10.00	Urea, whether of not in aqueous solution	10%	kg	562.16
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21.00	Ammonium sulphate	Free	kg	562.13
3102.29.00	Other	Free	kg	562.12
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	Free	kg	562.11
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg	562.191
3102.50.00	Sodium nitrate	Free	kg	562.192
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg	562.14
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg	562.17
3102.90.00	Other, including mixtures not specified in the foregoing sub headings:			
3102.90.10	Other ammonium-based fertilizers	Free	kg	562.192
3102.90.90	Other	Free	kg	562.199
31.03	**Mineral or chemical fertilizers, phosphatic.**			
3103.10.00	Superphosphates	Free	kg	562.22
3103.90.00	Other	Free	kg	562.29
31.04	**Mineral or chemical fertilizers, potassic.**			
3104.20.00	Potassium chloride	Free	kg	562.32
3104.30.00	Potassium sulphate	Free	kg	562.33
3104.90.00	Other	Free	kg	562.39
31.05	**Mineral or chemical fertilizers containing two of three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**			
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:			
3105.10.10	Ammonium-based fertilizers	Free	kg	562.961
3105.10.90	Other	Free	kg	562.969

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	kg	562.91
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	562.93
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)	Free	kg	562.94
	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:			
3105.51.00	Containing nitrates and phosphates	Free	kg	562.951
3105.59.00	Other	Free	kg	562.959
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	kg	562.92
3105.90.00	Other	Free	kg	562.99

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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 3504.00; 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, 3205.00 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 heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

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

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

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

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**			
3201.10.00	Quebracho extract	5%	kg	532.211
3201.20.00	Wattle extract	5%	kg	532.212
3201.90.00	Other	5%	kg	532.219
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	5%	kg	532.31
3202.90.00	Other	5%	kg	532.32
3203.00	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.			
3203.00.10	Logwood extracts	15%	kg	532.221
3203.00.20	Fustic extracts	5%	kg	532.222
3203.00.90	Other	5%	kg	532.229
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	5%	kg	531.11
3204.12.00	Acid dyes, whether or not pre-mètallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	kg	531.12
3204.13.00	Basic dyes and preparations based thereon	5%	kg	531.13
3204.14.00	Direct dyes and preparations based thereon	5%	kg	531.14
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	kg	531.15
3204.16.00	Reactive dyes and preparations based thereon	5%	kg	531.16
3204.17.00	Pigments and preparations based thereon	5%	kg	531.17

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV-3
3204.19.00	Other, including mixtures of colouring matter of two or more of the sub headings 3204.11.00 to 3204.19.00	5%	kg	531.19
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	5%	kg	531.211
3204.90.00	Other	5%	kg	531.219
3205.00.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	5%	kg	531.22
32.06	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203.00, 32.04 or 3205.00.00; 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	5%	kg	533.111
3206.19.00	Other	5%	kg	533.119
3206.20.00	Pigments and preparations based on chromium compounds	5%	kg	533.12
	Other colouring matter and other preparations:			
3206.41.00	Ultramarine and preparations based thereon	5%	kg	533.14
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide	5%	kg	533.15
3206.49.00	Other	5%	kg	533.17
3206.50.00	Inorganic products of a kind used as luminophores	5%	kg	533.18
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 of flakes.**			
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	kg	533.511
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	kg	533.512
3207.30.00	Liquid lustres and similar preparations	5%	kg	533.513
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	5%	kg	533.514

32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.10.00	Based on polyesters:			
3208.10.10	Automotive paints	15%	kg and l	533.4211
3208.10.20	Marine paints	15%	kg and l	533.4212
3208.10.30	Enamels	15%	kg and l	533.4213
3208.10.40	Other paints	15%	kg and l	533.4214
3208.10.50	Marine varnishes (including lacquers)	15%	kg and l	533.4215
3208.10.60	Other varnishes (including lacquers)	15%	kg and l	533.4216
3208.10.90	Other	15%	kg and l	533.4219
3208.20.00	Based on acrylic or vinyl polymers:			
3208.20.10	Automotive paints	15%	kg and l	533.4221
3208.20.20	Marine paints	15%	kg and l	533.4222
3208.20.30	Enamels	15%	kg and l	533.4223
3208.20.40	Other paints	15%	kg and l	533.4224
3208.20.50	Marine varnishes (including lacquers)	15%	kg and l	533.4225
3208.20.60	Other varnishes (including lacquers)	15%	kg and l	533.4226
3208.20.90	Other	15%	kg and l	533.4229
3208.90.00	Other:			
3208.90.10	Automotive paints	15%	kg and l	533.4291
3208.90.20	Marine paints	15%	kg and l	533.4292
3208.90.30	Enamels	15%	kg and l	533.4293
3208.90.40	Other paints	15%	kg and l	533.4294
3208.90.50	Marine varnishes (including lacquers)	15%	kg and l	533.4295
3208.90.60	Other varnishes (including lacquers)	15%	kg and l	533.4296
3208.90.90	Other	15%	kg and l	533.4299
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.			
3209.10.00	Based on acrylic or vinyl polymers:			
3209.10.10	Paints	15%	kg and l	533.411
3209.10.20	Enamels	15%	kg and l	533.412
3209.10.30	Varnishes (including lacquers)	15%	kg and l	533.413
3209.90.00	Other:			
3209.90.10	Paints	15%	kg and l	533.414
3209.90.20	Enamels	15%	kg and l	533.415
3209.90.30	Varnishes (including lacquers)	15%	kg and l	533.419

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT	SITC
3210.00	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**			
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)	15%	kg and l	533.431
3210.00.20	Distempers, dry	15%	kg and l	533.432
3210.00.30	Enamels	15%	kg and l	533.433
3210.00.40	Other paints	15%	kg and l	533.434
3210.00.50	Marine varnishes (including lacquers)	15%	kg and l	533.435
3210.00.60	Other varnishes (including lacquers)	15%	kg and l	533.436
3210.00.70	Prepared water pigments of a kind used for finishing leather	5%	kg and l	533.437
3211.00.00	**Prepared driers.**	5%	kg and l	533.53
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**			
3212.10.00	Stamping foils	5%	kg	533.441
3212.90.00	Other:			
3212.90.10	Laundry blue	5%	kg	533.442
3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale	5%	kg	533.443
3212.90.90	Other	5%	kg	533.449
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	5%	kg	533.521
3213.90.00	Other	5%	kg	533.529
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.**			
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:			
3214.10.10	Mastics	5%	kg	553.541
3214.10.20	Painters' fillings	15%	kg	533.542

3214.10.30	Glaziers' linseed oil putty	15%	kg	533.543
3214.10.40	Other glaziers' putty	15%	kg	533.544
3214.10.50	Grafting putty (motor body filler)	15%	kg	533.545
3214.10.90	Other	5%	kg	533.546
3214.90.00	Other	5%	kg	533.549
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	Printing ink:			
3215.11.00	Black	15%	kg	533.21
3215.19.00	Other	15%	kg	533.29
3215.90.00	Other:			
3215.90.10	Writing or drawing ink	15%	kg	533.911
3215.90.90	Other	10%	kg	533.919

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CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:

   (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

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

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

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

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

4. The expression "perfumery, cosmetic or toilet 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STC
33.01	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**			
	Essential oils of citrus fruit:			
3301.12.00	Of orange	15%	kg and l	551.312
3301.13.00	Of lemon	5%	kg and l	551.313
3301.19.00	Other:			
3301.19.10	Of grapefruit	15%	kg and l	551.315
3301.19.20	Of lime	15%	kg and l	551.314
3301.19.90	Other	5%	kg and l	551.319
	Essential oils other than those of citrus fruit:			
3301.24.00	Of peppermint (Mentha piperita)	5%	kg and l	551.324
3301.25.00	Of other mints	5%	kg and l	551.325
3301.29.00	Other:			
3301.29.10	Of bay	15%	kg and l	551.327
3301.29.20	Of clove	15%	kg and l	551.328
3301.29.30	Of ginger	5%	kg and l	551.3291
3301.29.40	Of nutmeg	15%	kg and l	551.3292
3301.29.50	Of patchouli	15%	kg and l	551.3293
3301.29.60	Of pimento	5%	kg and l	551.3294
3301.29.90	Other	5%	kg and l	551.3299
3301.30.00	Resinoids	5%	kg and l	551.33
3301.90.00	Other:			
3301.90.10	Aqueous distillates and aqueous solutions of essential oils	5%	kg and l	551.351
3301.90.90	Other	5%	kg and l	551.359
33.02	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**			
3302.10.00	Of a kind used in the food or drink industries:			
3302.10.10	Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	kg	551.411

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
3302.10.20	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	5%	kg	551.412
3302.10.90	Other	5%	kg and l	551.419
3302.90.00	Other	5%	kg and l	551.49
3303.00	**Perfumes and toilet waters.**			
3303.00.10	Bay rum	20%	kg and l	553.11
3303.00.90	Other	20%	kg and l	553.19
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	20%	kg	553.21
3304.20.00	Eye make-up preparations	20%	kg	553.22
3304.30.00	Manicure or pedicure preparations	20%	kg	553.23
	Other:			
3304.91.00	Powders, whether or not compressed	20%	kg	553.24
3304.99.00	Other:			
3304.99.10	Sunscreen or sun tan preparations	20%	kg	553.25
3304.99.90	**Other**	20%	kg	553.29
33.05	Preparations for use on the hair.			
3305.10.00	Shampoos	20%	kg	553.31
3305.20.00	Preparations for permanent waving or straightening	20%	kg	553.32
3305.30.00	Hair lacquers	20%	kg	553.33
3305.90.00	Other	20%	kg	553.39
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:			
3306.10.10	Toothpastes	20%	kg	553.41
3306.10.90	Other	:	:	
3306.10.90.10	Denture fixative pastes and powders only	Free	Kg	553.42
3306.10.90.90	Other	20%	kg	553.42
3306.20.00	Yarn used to clean between the teeth (dental floss)	20%	kg	553.43
3306.90.00	Other	20%	kg	553.49

33.07	**Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.**			
3307.10.00	Pre-shave, shaving or after-shave preparations	20%	kg	553.51
3307.20.00	Personal deodorants and anti-perspirants	20%	kg	553.52
3307.30.00	Perfumed bath salts and other bath preparations	20%	kg	553.53
	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	20%	kg	553.541
3307.49.00	Other	20%	kg	553.549
3307.90.00	Other	20%	kg	553.59

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CHAPTER 34

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

Notes.

1. **This Chapter does not cover:**

   (a) **Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 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 (heading 33.05, 33.06 or 33.07).**

2. **For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces 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°C and left to stand for one hour at the same temperature:**

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

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

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

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

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

(b) Products obtained by mixing different waxes;

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

The heading does not apply to:

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

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

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

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

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
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 form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, 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, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:			
3401.11.00	For toilet use (including medicated products):			
3401.11.10	Medicated soap	20%	kg	554.111
3401.11.20	Other, in the form of bars, cakes, moulded pieces or shapes	20%	kg	554.112
3401.11.90	Other	20%	kg	554.119
3401.19.00	Other:			
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	40%	kg	554.151
3401.19.90	Other	20%	kg	554.159
3401.20.00	Soap in other forms:			
3401.20.10	Industrial soaps	5%	kg	554.191
3401.20.90	Other	20%	kg	554.199
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%	kg	554.22
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.**			
	Organic surface-active agents, whether or not put up for retail sale:			
3402.11.00	Anionic:			
3402.11.10	Put up for retail sale	20%	kg	554.211
3402.11.90	Other	5%	kg	554.212

3402.12.00	Cationic:			
3402.12.10	Put up for retail sale	20%	kg	554.213
3402.12.90	Other	5%	kg	554.214
3402.13.00	Non-ionic:			
3402.13.10	Put up for retail sale	20%	kg	554.215
3402.13.90	Other	5%	kg	554.216
3402.19.00	Other:			
3402.19.10	Put up for retail sale	20%	kg	554.217
3402.19.90	Other	5%	kg	554.219
3402.20.00	Preparations put up for retail sale:			
3402.20.10	Dish washing liquids	20%	kg	554.221
3402.20.20	Other liquid detergents	20%	kg	554.222
3402.20.30	Other detergents	20%	kg	554.223
3402.20.40	Liquid bleaches	20%	kg	554.224
3402.20.50	Other bleaches	20%	kg	554.225
3402.20.90	Other	20%	kg	554.229
3402.90.00	Other:			
3402.90.10	Liquid detergents	20%	kg	554.231
3402.90.20	Other detergents	20%	kg	554.232
3402.90.90	Other	20%	kg	554.239
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% 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	5%	kg	597.71
3403.19.00	Other	5%	kg	597.72
	Other:			
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg	597.73
3403.99.00	Other	5%	kg	597.74
34.04	**Artificial waxes and prepared waxes.**			
3404.20.00	Of poly (oxyethylene) (polyethylene glycol)	5%	kg	598.35

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3404.90.00	Other	5%	kg	598.39
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, nonwovens, 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	20%	kg	554.31
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	kg	554.32
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	20%	kg	554.33
3405.40.00	Scouring pastes and powders and other scouring Preparations	20%	kg	554.34
3405.90.00	Other:			
3405.90.10	Metal polishes	20%	kg	554.351
3405.90.90	Other	20%	kg	554.359
3406.00	**Candles, tapers and the like.**			
3406.00.10	Candles of tallow	20%	kg	899.311
3406.00.20	Decorative candles of paraffin wax	20%	kg	899.312
3406.00.30	Other candles of paraffin wax	20%	kg	899.313
3406.00.40	Other candles	20%	kg	899.314
3406.00.90	Other	20%	kg	899.319
3407.00	**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).**			
3407.00.10	Modelling pastes	5%	kg	598.951
3407.00.90	Other	5%	kg	598.959

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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.

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HEADING	DESCRIPTION OF GOOD	RATE OF DUTY	UNIT(S)	STAT. CODE
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10.00	Casein	5%	kg	592.21
3501.90.00	Other:			
3501.90.10	Casein glues	15%	kg	592.221
3501.90.90	Other	5%	kg	592.229
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	5%	kg	025.31
3502.19.00	Other	5%	kg	025.39
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	5%	kg	592.231
3502.90.00	Other	5%	kg	592.239
3503.00.00	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**	5%	kg	592.24
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5%	kg	592.25
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	Dextrins and other modified starches	5%	kg	592.26
3505.20.00	Glues	5%	kg	592.27
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	15%	kg	592.291

	Other:			
3506.91.00	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	15%	kg	592.292
3506.99.00	Other	15%	kg	592.299
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10.00	Rennet and concentrates thereof	5%	kg	516.911
3507.90.00	Other:			
3507.90.10	Enzymes	5%	kg	516.912
3507.90.20	Prepared enzymes not elsewhere specified or included, for tenderizing meat	5%	kg	516.913
3507.90.90	Other	5%	kg	516.919

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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.

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HEADING	DESCRIPTION			
3601.00.00	**Propellant powders.**	5%	kg	593.11
3602.00.00	**Prepared explosives, other than propellant powders.**	5%	kg	593.12
3603.00.00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**	5%	kg	593.2
36.04	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**			
3604.10.00	Fireworks	20%	kg	593.31
3604.90.00	Other:			
3604.90.10	Rain rockets	Free	kg	593.331
3604.90.20	Warning and distress signals	Free	kg	593.332
3604.90.90	Other	20%	kg	593.339
3605.00	**Matches, other than pyrotechnic articles of heading 36.04.**			
3605.00.10	In containers of 30 matches or less	20%	kg /100 containers	899.321
3605.00.20	In containers of not more than 60 matches but more than 30 matches	20%	kg /100 containers	899.322
3605.00.30	In containers of not more than 70 matches but more than 60 matches	20%	kg /1000 matches	899.323
3605.00.40	In containers of more than 70 matches	20%	kg /1000 matches	899.324
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 cm3	5%	kg	899.34
3606.90.00	Other	5%	kg	899.39

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CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap.

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



37.01	**Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.**			
3701.10.00	For X-ray	5%	kg and m2	882.21
3701.20.00	Instant print film	5%	kg	882.22
3701.30.00	Other plates and film, with any side exceeding 255 mm	5%	kg and m2	882.23
	Other:			
3701.91.00	For colour photography (polychrome)	5%	kg	882.24
3701.99.00	Other	5%	kg and m2	882.29
37.02	**Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.**			
3702.10.00	For X-ray	5%	kg and m2	882.31
	Other film, without perforations, of a width not exceeding 105 mm:			
3702.31.00	For colour photography (polychrome)	20%	kg and u	882.33
3702.32.00	Other, with silver halide emulsion	20%	kg and m2	882.34
3702.39.00	Other	20%	kg and m2	882.35
	Other film, without perforations, of a width exceeding 105 mm:			
3702.41.00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	kg and m2	882.36
3702.42.00	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	kg and m2	882.37
3702.43.00	Of a width exceeding 610 mm not exceeding 200 m	20%	kg and m2	882.38
3702.44.00	Of a width exceeding 105 mm but not exceeding 610 mm	20%	kg and m2	882.391
	Other film, for colour photography (polychrome):			
3702.51.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m	20%	kg and m	882.392
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m	20%	kg and m	882.393

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SI PA
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for Slides	20%	kg and m	882.394
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	5%	kg and m	882.395
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	20%	kg and m	882.396
3702.56.00	Of a width exceeding 35 mm	20%	kg and m	882.397
	Other:			
3702.91.00	Of a width not exceeding 16 mm	20%	kg and m	882.398
3702.93.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	20%	kg and m	882.3992
3702.94.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	20%	kg and m	882.3993
3702.95.00	Of a width exceeding 35 mm	20%	kg and m	882.3994
37.03	**Photographic paper, paperboard and textiles, sensitized, unexposed.**			
3703.10.00	In rolls of a width exceeding 610 mm	5%	kg	882.41
3703.20.00	Other, for colour photography (polychrome)	5%	kg	882.42
3703.90.00	Other	5%	kg	882.49
3704.00.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	5%	kg	882.5
37.05	**Photographic plates and film, exposed and developed, other than cinematographic film.**			
3705.10.00	For offset reproduction	5%	kg	882.61
3705.90.00	Other	5%	kg	882.69
37.06	**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**			
3706.10.00	Of a width of 35 mm or more	10%	kg and m	883.1
3706.90.00	Other	10%	kg and m	883.9
37.07	**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**			
3707.10.00	Sensitising emulsions	5%	kg	882.11
3707.90.00	Other	5%	kg	882.19

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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 3813.00);

      (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) 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);

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

(e) 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 3822.00, 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 3822.00 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 and other correcting fluids 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, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and 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 fertilizer 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).

Subheading Notes.

1. Subheading 3808.50.00 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlorodimeform (ISO); chlorobenzilate (ISO); DDT (ISO); (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO,INN); dinoseb (ISO), its salts or its esters; 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); phosphamidon (ISO); 2,4,5-T (ISO), (2,4,5-trichlorophenoxyacetic acid), its salts or its esters,

2. For the purposes of subheadings 3825.41.00 and 3825.49.00, "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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
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	5%	kg	598.611
3801.20.00	Colloidal or semi-colloidal graphite	5%	kg	598.612
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	kg	598.613
3801.90.00	Other	5%	kg	598.619
38.02	**Activated carbon; activated natural mineral products; animal black, including spent animal black.**			
3802.10.00	Activated carbon	5%	kg	598.64
3802.90.00	Other	5%	kg and l	598.65
3803.00.00	**Tall oil, whether or not refined.**	5%	kg and l	598.11
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.**	5%	kg	598.12
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 para-cymene; pine oil containing alpha-terpineol as the main constituent.**			
3805.10.00	Gum, wood or sulphate turpentine oils	5%	kg and l	598.131
3805.90.00	Other:			
3805.90.10	Pine oil	5%	kg and l	598.132
3805.90.90	Other	5%	kg and l	598.139
38.06	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**			
3806.10.00	Rosin and resin acids	5%	kg	598.141
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	kg	598.142
3806.30.00	Ester gums	5%	kg	598.143
3806.90.00	Other	5%	kg	598.149
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.**	5%	kg and l	598.18

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).**			
3808.50.00	Goods specified in Subheading Note 1 to this Chapter	5%	kg	###
	Other:			
3808.91.00	Insecticides:			
3808.91.10	For use in agriculture as approved by the Competent Authority, whether or not in retail packages	Free	kg	591.11
3808.91.20	Mosquito coils	20%	kg	591.12
3808.91.30	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.13
3808.91.90	Other	5%	kg	591.19
3808.92.00	Fungicides	Free	kg	591.2
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators:			
3808.93.10	Herbicides	Free	kg	591.31
3808.93.20	Anti-sprouting products	Free	kg	591.32
3808.93.30	Plant growth regulators	Free	kg	591.33
3808.94.00	Disinfectants:			
3808.94.10	Put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.411
3808.94.90	Other	5%	kg	591.419
3808.99.00	Other:			
3808.99.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.491
3808.99.20	Other rodenticides	5%	kg	591.492
3808.99.30	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg	91/493
3808.99.90	Other	5%	kg	591.499
38.09	**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.**			
3809.10.00	With a basis of amylaceous substances	5%	kg	598.911

HS CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
	Other:			
3809.91.00	Of a kind used in the textile or like industries	5%	kg	598.912
3809.92.00	Of a kind used in the paper or like industries	5%	kg	598.913
3809.93.00	Of a kind used in the leather or like industries	5%	kg	598.914
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 for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	kg	598.961
3810.90.00	Other	5%	kg	598.969
38.11	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**			
	Anti-knock preparations:			
3811.11.00	Based on lead compounds	5%	kg	597.211
3811.19.00	Other	5%	kg	597.219
	Additives for lubricating oils:			
3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals	5%	kg	597.251
3811.29.00	Other	5%	kg	597.259
3811.90.00	Other	5%	kg	597.29
38.12	**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.**			
3812.10.00	Prepared rubber accelerators	5%	kg	598.63
3812.20.00	Compound plasticisers for rubber or plastics	5%	kg	598.931
3812.30.00	Anti-oxidising preparations and other compound stabilizers for rubber or plastics	5%	kg	598.932
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	kg	598.94

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
3814.00	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**			
3814.00.10	Thinners	15%	kg	533.551
3814.00.90	Other	5%	kg	533.559
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	5%	kg	598.81
3815.12.00	With precious metal or precious metal compounds as the active substance	5%	kg	598.83
3815.19.00	Other	5%	kg	598.85
3815.90.00	Other	5%	kg	598.89
3816.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**			
3816.00.10	Mortars	5%	kg	662.331
3816.00.90	Other	5%	kg	662.339
3817.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**			
3817.00.10	Mixed alkylbenzenes	5%	kg	598.41
3817.00.90	Mixed alkylnaphthalenes	5%	kg	598.45
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.**	5%	kg	598.5
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.**	15%	kg	597.31
3820.00	**Anti-freezing preparations and prepared de-icing fluids.**			
3820.00.10	Anti-freezing preparations	15%	kg	597.331
3820.00.20	Prepared de-icing fluids	5%	kg	597.332

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	[illegible]
3821.00.00	**Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**	5%	kg	598.67
3822.00.00	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.**	5%	kg	598.69
38.23	**Industrial moncarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**			
	Industrial moncarboxylic fatty acids; acid oils from refining:			
3823.11.00	Stearic acid	5%	kg	431.311
3823.12.00	Oleic acid	5%	kg	431.312
3823.13.00	Tall oil fatty acids	5%	kg	431.313
3823.19.00	Other	5%	kg	431.319
3823.70.00	Industrial fatty alcohols	5%	kg	512.17
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	5%	kg	598.991
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	5%	kg	598.993
3824.40.00	Prepared additives for cements, mortars or concretes	5%	kg	598.97
3824.50.00	Non-refractory mortars and concretes	5%	kg	598.98
3824.60.00	Sorbitol other than that of subheading 2905.44.00	5%	kg	598.994
	Mixtures containing halogenated derivatives of methane, ethane or propame:			
3824.71.00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	kg	###
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	kg	###
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)	5%	kg	###

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	kg	###
3824.75.00	Containing carbon tetrachloride	5%	kg	###
3824.76.00	Containing 1,1,1-trichloroethane (methyl chloroform)	5%	kg	###
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane	5%	kg	###
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	kg	###
3824.79.00	Other	5%	kg	###
	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:			
3824.81.00	Containing oxirane (ethylene oxide)	5%	kg	###
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg	###
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate	5%	kg	###
3824.90.00	Other	5%	kg	598.999
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	5%	kg	598.81
3825.20.00	Sewage sludge	5%	kg	598.82
3825.30.00	Clinical waste	5%	kg	598.83
	Waste organic solvents:			
3825.41.00	Halogenated	5%	kg	598.84
3825.49.00	Other	5%	kg	598.85
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	kg	598.86
	Other wastes from chemical or allied industries:			
3825.61.00	Mainly containing organic constituents	5%	kg	598.87
3825.69.00	Other	5%	kg	598.88
3825.90.00	Other	5%	kg	598.89

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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 incidental to the primary use of the goods, fall in Chapter 49.

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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 3819.00);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 3822.00);

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

(m) Saddlery or harness (heading 4201.00) 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, lamps 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).

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 3910.00);

(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 3914.00).

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 3001;

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

(c) Gutters and fittings therefor;

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

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

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

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

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

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

Subheading Notes.

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

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

(1) The designation in a subheading of a polymer by the prefix "poly" (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, 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 3920.43.00, the term "plasticisers" includes secondary plasticisers.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
	I – PRIMARY FORMS			
39.01	Polymers of ethylene, in primary forms.			
3901.10.00	Polyethylene having a specific gravity of less than 0.94	5%	kg	571.11
3901.20.00	Polyethylene having a specific gravity of 0.94 or More	5%	kg	571.12
3901.30.00	Ethylene-vinyl acetate copolymers	5%	kg	571.2
3901.90.00	Other	5%	kg	571.9
39.02	**Polymers of propylene or of other olefins, in primary forms.**			
3902.10.00	Polypropylene	5%	kg	575.11
3902.20.00	Polyisobutylene	5%	kg	575.12
3902.30.00	Propylene copolymers	5%	kg	575.13
3902.90.00	Other	5%	kg	575.19
39.03	**Polymers of styrene, in primary forms.**			
	Polystyrene:			
3903.11.00	Expansible	5%	kg	572.11
3903.19.00	Other	5%	kg	572.19
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	5%	kg	572.91
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) Copolymers	5%	kg	572.92
3903.90.00	Other	5%	kg	572.99
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	5%	kg	573.11
	Other poly (vinyl chloride):			
3904.21.00	Non-plasticised	5%	kg	573.12
3904.22.00	Plasticised	5%	kg	573.13
3904.30.00	Vinyl chloride-vinyl acetate copolymers	5%	kg	573.91
3904.40.00	Other vinyl chloride copolymers	5%	kg	573.92
3904.50.00	Vinylidene chloride polymers	5%	kg	573.93
	Fluoro-polymers:			
3904.61.00	Polytetrafluoroethylene	5%	kg	573.941
3904.69.00	Other	5%	kg	573.949
3904.90.00	Other	5%	kg	573.99
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	5%	kg	575.911
3905.19.00	Other	5%	kg	575.912
	Vinyl acetate copolymers:			
3905.21.00	In aqueous dispersion	5%	kg	575.913

[illegible]	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
3905.12.00	In aqueous dispersion	5%	kg	575.911
3905.19.00	Other	5%	kg	575.912
	Vinyl acetate copolymers:			
3905.21.00	In aqueous dispersion	5%	kg	575.913
3905.29.00	Other	5%	kg	575.919
3905.30.00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	kg	575.921
	Other:			
3905.91.00	Copolymers	5%	kg	575.922
3905.99.00	Other	5%	kg	575.929
39.06	**Acrylic polymers in primary forms.**			
3906.10.00	Poly (methyl methacrylate)	5%	kg	575.21
3906.90.00	Other	5%	kg	575.29
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	5%	kg	574.11
3907.20.00	Other polyethers	5%	kg	574.19
3907.30.00	Epoxide resins	5%	kg	574.2
3907.40.00	Polycarbonates	5%	kg	574.31
3907.50.00	Alkyd resins	5%	kg	574.32
3907.60.00	Poly (ethylene terephthalate)	5%	kg	574.33
3907.70.00	Poly (lactic acid)	5%	kg	###
	Other polyesters:			
3907.91.00	Unsaturated	5%	kg	574.34
3907.99.00	Other	5%	kg	574.39
39.08	**Polyamides in primary forms.**			
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%	kg	575.31
3908.90.00	Other	5%	kg	575.39
39.09	**Amino-resins, phenolic resins and polyurethanes, in primary forms.**			
3909.10.00	Urea resins; thiourea resins	5%	kg	575.41
3909.20.00	Melamine resins	5%	kg	575.42
3909.30.00	Other amino-resins	5%	kg	575.43
3909.40.00	Phenolic resins	5%	kg	575.44
3909.50.00	Polyurethanes	5%	kg	575.45
3910.00.00	**Silicones in primary forms.**	5%	kg	575.93

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
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	5%	kg	575.961
3911.90.00	Other	5%	kg	575.969
39.12	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**			
	Cellulose acetates:			
3912.11.00	Non-plasticised	5%	kg	575.51
3912.12.00	Plasticised	5%	kg	575.52
3912.20.00	Cellulose nitrates (including collodions)	5%	kg	575.53
	Cellulose ethers:			
3912.31.00	Carboxymethylcellulose and its salts	5%	kg	575.541
3912.39.00	Other	5%	kg	575.549
3912.90.00	Other	5%	kg	575.59
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	5%	kg	575.94
3913.90.00	Other	5%	kg	575.95
3914.00.00	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**	5%	kg	575.97
	II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15	**Waste, parings and scrap, of plastics.**			
3915.10.00	Of polymers of ethylene	5%	kg	579.1
3915.20.00	Of polymers of styrene	5%	kg	579.2
3915.30.00	Of polymers of vinyl chloride	5%	kg	579.3
3915.90.00	Of other plastics	5%	kg	579.9
39.16	**Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**			
3916.10.00	Of polymers of ethylene	5%	kg	583.1
3916.20.00	Of polymers of vinyl chloride	5%	kg	583.21
3916.90.00	Of other plastics	5%	kg	583.9
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	5%	kg	581.1
	Tubes, pipes and hoses, rigid:			
3917.21.00	Of polymers of ethylene	15%	kg	581.21
3917.22.00	Of polymers of propylene	15%	kg	581.22
3917.23.00	Of polymers of vinyl chloride	15%	kg	581.23
3917.29.00	Of other plastics	15%	kg	581.29
	Other tubes, pipes and hoses:			
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	kg	581.31
3917.32.00	Other, not reinforced or otherwise combined with other materials, without fittings:			
3917.32.10	Electrical conduits and other piping, of PVC	15%	kg	581.41
3917.32.20	Garden hose	20%	kg	581.42
3917.32.90	Other	15%	kg	581.49
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings:			
3917.33.10	Garden hose	20%	kg	581.51
3917.33.90	Other	15%	kg	581.59
3917.39.00	Other	15%	kg	581.6
3917.40.00	Fittings	15%	kg	581.7
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:			
3918.10.10	Tiles	5%	kg	893.311
3918.10.90	Other	5%	kg	893.312
3918.90.00	Of other plastics:			
3918.90.10	Tiles	5%	kg	893.313
3918.90.90	Other	5%	kg	893.319
39.19	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**			
3919.10.00	In rolls of a width not exceeding 20 cm	15%	kg	582.11
3919.90.00	Other:			
3919.90.10	Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	kg	582.191
3919.90.90	Other	15%	kg	582.199
39.20	**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**			
3920.10.00	Of polymers of ethylene	15%	kg	582.21

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3920.20.00	Of polymers of propylene	15%	kg	582.22
3920.30.00	Of polymers of styrene	15%	kg	582.23
	Of polymers of vinyl chloride:			
3920.43.00	Containing by weight not less than 6% of plasticisers.	15%	kg	582.24
3920.49.00	Other	15%	kg	582.25
	Of acrylic polymers:			
3920.51.00	Of poly (methyl methacrylate)	15%	kg	582.251
3920.59.00	Other	15%	kg	582.259
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61.00	Of polycarbonates	15%	kg	582.261
3920.62.00	Of poly (ethylene terephthalate)	15%	kg	582.262
3920.63.00	Of unsaturated polyesters	15%	kg	582.263
3920.69.00	Of other polyesters	15%	kg	582.269
	Of cellulose or its chemical derivatives:			
3920.71.00	Of regenerated cellulose	15%	kg	582.281
3920.73.00	Of cellulose acetate	15%	kg	582.282
3920.79.00	Of other cellulose derivatives	15%	kg	582.289
	Of other plastics:			
3920.91.00	Of poly (vinyl butyral)	15%	kg	582.291
3920.92.00	Of polyamides	15%	kg	582.292
3920.93.00	Of amino-resins	15%	kg	582.293
3920.94.00	Of phenolic resins	15%	kg	582.294
3920.99.00	Of other plastics	15%	kg	582.299
39.21	**Other plates, sheets, film, foil and strip, of plastics.**			
	Cellular:			
3921.11.00	Of polymers of styrene	15%	kg	582.911
3921.12.00	Of polymers of vinyl chloride	15%	kg	582.912
3921.13.00	Of polyurethanes	15%	kg	582.913
3921.14.00	Of regenerated cellulose	15%	kg	582.914
3921.19.00	Of other plastics	15%	kg	582.919
3921.90.00	Other	15%	kg	582.99
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:			
3922.10.10	Baths, shower-baths	5%	kg	893.211
3922.10.20	Wash-basins	5%	kg	893.212
3922.20.00	Lavatory seats and covers	5%	kg	893.213

3922.90.00	Other	5%	kg	893.219
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:			
3923.10.10	Egg boxes	5%	kg	893.191
3923.10.90	Other	5%	kg	893.192
	Sacks and bags (including cones):			
3923.21.00	Of polymers of ethylene	15%	kg	893.111
3923.29.00	Of other plastics	15%	kg	893.119
3923.30.00	Carboys, bottles, flasks and similar articles:			
3923.30.10	Bottles	15%	kg	893.193
3923.30.90	Other	5%	kg	893.194
3923.40.00	Spools, cops, bobbins and similar supports	5%	kg	893.195
3923.50.00	Stoppers, lids, caps and other closures:			
3923.50.10	Lids and caps	15%	kg	893.196
3923.50.90	Other	15%	kg	893.197
3923.90.00	Other:			
3923.90.10	Cups	5%	kg	893.198
3923.90.90	Other	5%	kg	893.199
39.24	**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**			
3924.10.00	Tableware and kitchenware:			
3924.10.10	Cups, forks, knives, plates, spoons and tumblers	20%	kg	893.321
3924.10.20	Drinking straws	20%	kg	893.322
3924.10.90	Other	20%	kg	893.323
3924.90.00	Other:			
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins	20%	kg	893.324
3924.90.20	Flower pots	20%	kg	893.325
3924.90.90	Other	20%	kg	893.329
39.25	**Builders' ware of plastics, not elsewhere specified or included.**			
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:			
3925.10.10	Tanks	10%	kg	893.291
3925.10.90	Other	10%	kg	893.292
3925.20.00	Doors, windows and their frames and thresholds for doors	15%	kg	893.293
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	kg	893.294
3925.90.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
3925.90.10	Structural elements used in ceilings or roofs	15%	kg	893.295
3925.90.20	Gutters	15%	kg	893.296
3925.90.90	Other	15%	kg	893.299
39.26	**Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00**			
3926.10.00	Office or school supplies	10%	kg	893.94
3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	kg	848.21
3926.30.00	Fittings for furniture, coachwork or the like	20%	kg	893.95
3926.40.00	Statuettes and other ornamental articles	20%	kg	893.991
3926.90.00	Other:			
3926.90.10	Articles for use in laboratories	5%	kg	893.992
3926.90.20	Transmission, conveyor and elevator belts	5%	kg	893.993
3926.90.30	Beads, bolts, screws and washers	5%	kg	893.994
3926.90.40	Covers for electrical switches and outlets and similar articles	5%	kg	893.995
3926.90.50	Corners for suitcases, fasteners for handbags; handles	5%	kg	893.996
3926.90.60	Handcuffs	20%	kg	893.997
3926.90.70	Motor vehicle licence plates	15%	kg	893.998
3926.90.90	Other	20%	kg	893.999

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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 Chapters 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 4003.00 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 4004.00, 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, 4003.00, 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	S.R.
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-Vulcanized	5%	kg	231.1
	Natural rubber in other forms:			
4001.21.00	Smoked sheets	5%	kg	231.21
4001.22.00	Technically specified natural rubber (TSNR)	5%	kg	231.25
4001.29.00	Other	5%	kg	231.29
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	5%	kg	231.3
40.02	**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 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	5%	kg	232.11
4002.19.00	Other	5%	kg	232.119
4002.20.00	Butadiene rubber (BR)	5%	kg	232.12
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	5%	kg	232.131
4002.39.00	Other	5%	kg	232.139
	Chloroprene (chlorobutadiene) rubber (CR):			
4002.41.00	Latex	5%	kg	232.141
4002.49.00	Other	5%	kg	232.149
	Acrylonitrile-butadiene rubber (NBR):			
4002.51.00	Latex	5%	kg	232.151
4002.59.00	Other	5%	kg	232.159
4002.60.00	Isoprene rubber (IR)	5%	kg	232.16
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	kg	232.17
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading	5%	kg	232.18
	Other:			
4002.91.00	Latex	5%	kg	232.191
4002.99.00	Other	5%	kg	232.199

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
4003.00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip.**	5%	kg	232.21
4004.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	5%	kg	232.22
40.05	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**			
4005.10.00	Compounded with carbon black or silica	5%	kg	621.11
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	5%	kg	621.12
	Other:			
4005.91.00	Plates, sheets and strip:			
4005.91.10	Sheets for tyre repair	15%	kg	621.191
4005.91.90	Other	5%	kg	621.192
4005.99.00	Other	5%	kg	621.199
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	15%	kg	621.21
4006.90.00	Other	5%	kg	621.29
4007.00.00	Vulcanised rubber thread and cord.	5%	kg	621.31
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.			
	Of cellular rubber:			
4008.11.00	Plates, sheets and strip	15%	kg	621.321
4008.19.00	Other	15%	kg	621.329
	Of non-cellular rubber:			
4008.21.00	Plates, sheets and strip	15%	kg	621.331
4008.29.00	Other	15%	kg	621.339
40.09	Tubes, pipes and hoses, of vulcanized 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	5%	kg	621.46
4009.12.00	With fittings	5%	kg	621.461
	Reinforced or otherwise combined only with metal:			
4009.21.00	Without fittings	5%	kg	621.463
4009.22.00	With fittings	5%	kg	621.45

	Reinforced or otherwise combined only with textile materials:			
4009.31.00	Without fittings	5%	kg	621.46
4009.32.00	With fittings	5%	kg	621.47
	Reinforced or otherwise combined with other materials:			
4009.41.00	Without fittings	5%	kg	621.48
4009.42.00	With fittings	5%	kg	621.49
40.10	**Conveyor or transmission belts or belting, of vulcanized rubber.**			
	Conveyor belts or belting:			
4010.11.00	Reinforced only with metal	5%	kg	629.21
4010.12.00	Reinforced only with textile materials	5%	kg	629.22
4010.19.00	Other	5%	kg	629.24
	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	5%	kg	629.251
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	5%	kg	629.261
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	kg	629.271
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	kg	629.281
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	kg	629.291
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	kg	629.31
4010.39.00	Other	5%	kg	629.39
40.11	**New pneumatic tyres, of rubber.**			
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	30%	kg and u	625.1
4011.20.00	Of a kind used on buses or lorries	15%	kg and u	625.2

[illegible]	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. [illegible]
4011.30.00	Of a kind used on aircraft	5%	kg and u	625.3
4011.40.00	Of a kind used on motorcycles	5%	kg and u	625.41
4011.50.00	Of as kind used on bicycles	5%	kg and u	625.42
	Other, having a "herring-bone" or similar tread:			
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines:			
4011.61.10	Tractor	Free	kg and u	625.431
4011.61.90	Other	Free	kg and u	625.439
4011.62.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	kg and u	625.44
4011.63.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	kg and u	635.45
4011.69.00	Other	5%	kg and u	625.49
	Other:			
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	5%	kg and u	625.521
4011.93.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	kg and u	625.522
4011.94.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	kg and u	625.523
4011.99.00	Other	5%	kg and u	625.529
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)	5%	kg and u	625.925
4012.12.00	Of a kind used on buses or lorries	5%	kg and u	625.926
4012.13.00	Of a kind used on aircraft	5%	kg and u	625.923
4012.19.00	Other	5%	kg and u	625.927
4012.20.00	Used pneumatic tyres:			
4012.20.10	For retreading and remoulding	5%	kg and u	625.931
4012.20.90	Other	5%	kg and u	625.939
4012.90.00	Other	5%	kg and u	625.94
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:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
4013.10.10	Of a kind used on motor cars (including station wagons and racing cars)	10%	kg and u	625.911
4013.10.20	Of a kind used on buses or lorries	10%	kg and u	625.912
4013.20.00	Of a kind used on bicycles	5%	kg and u	625.913
4013.90.00	Other:			
4013.90.10	Of a kind used on motor cycles	5%	kg and u	625.914
4013.90.90	Other	5%	kg and u	625.919
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.**			
4014.10.00	Sheath contraceptives	Free	kg and u	629.11
4014.90.00	Other	Free	kg and u	629.19
40.15	**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.**			
	Gloves, mittens and mitts:			
4015.11.00	Surgical	Free	kg and 2u	848.221
4015.19.00	Other	10%	kg and 2u	848.229
4015.90.00	Other:			
4015.90.10	Articles of apparel	10%	kg	848.291
4015.90.90	Other			
4015.90.90.10	Diving suits for mining purposes only	Free	kg	848.299
4015.90.90.90	Other	10%	kg	848.299
40.16	**Other articles of vulcanized rubber other than hard rubber.**			
4016.10.00	Of cellular rubber	20%	kg	629.92
	Other:			
4016.91.00	Floor coverings and mats	20%	kg	629.991
4016.92.00	Erasers	10%	kg	629.992
4016.93.00	Gaskets, washers and other seals	20%	kg	629.993
4016.94.00	Boat or dock fenders, whether or not inflatable	20%	kg	629.994
4016.95.00	Other inflatable articles	20%	kg	629.995

4016.99.00	Other:			
4016.99.10	Rubber bands	20%	kg	629.996
4016.99.90	Other	20%	kg	629.999
4017.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**			
4017.00.10	Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	kg	629.911
4017.00.20	Articles of hard rubber	5%	kg	629.912

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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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
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, 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	5%	kg	211.21
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	5%	kg	211.211
4101.90.00	Other, including butts, bends and bellies	5%	kg	211.212
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	5%	kg	211.6
	Without wool on:			
4102.21.00	Pickled	5%	kg	211.71
4102.29.00	Other	5%	kg	211.79
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	5%	kg	211.991
4103.30.00	Of swine	5%	kg	211.992
4103.90.00	Other	5%	kg	211.999
41.04	**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**			
	In the wet state (including wet-blue):			
4104.11.00	Full grains, unsplit; grain splits	5%	kg	611.418
4104.19.00	Other	5%	kg	611.47
	In the dry state (crust):			
4104.41.00	Full grains, unsplit; grain splits	5%	kg	611.422
4104.49.00	Other	5%	kg	611.45

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SEC REV
41.05	**Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared.**			
4105.10.00	In the wet state (including wet-blue)	5%	kg	611.51
4105.30.00	In the dry state (crust)	5%	kg	611.521
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:			
4106.21.00	In the wet state (including wet-blue)	5%	kg	611.613
4106.22.00	In the dry state (crust)	5%	kg	611.614
	Of swine:			
4106.31.00	In the wet state (including wet-blue)	5%	kg	611.615
4106.32.00	In the dry state (crust)	5%	kg	611.63
4106.40.00	Of reptiles	5%	kg	611.64
	Other:			
4106.91.00	In the wet state (including wet-blue)	5%	kg	611.65
4106.92.00	In the dry state (crust)	5%	kg	611.66
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	5%	kg	611.711
4107.12.00	Grain splits	5%	kg	611.72
4107.19.00	Other	5%	kg	611.73
	Other, including sides:			
4107.91.00	Full grains, unsplit	5%	kg	611.74
4107.92.00	Grain splits	5%	kg	611.75
4107.99.00	Other	5%	kg	611.799
[41.08]				
[41.09]				
[41.10]				
[41.11]				
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**	5%	kg	611.31

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	5%	kg	611.41
4113.20.00	Of swine	5%	kg	611.42
4113.30.00	Of reptiles	5%	kg	611.43
4113.90.00	Other	5%	kg	611.49
41.14	**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**			
4114.10.00	Chamois (including combination chamois) leather	5%	kg	611.51
4114.20.00	Patent leather and patent laminated leather; metallised leather	5%	kg	611.52
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	5%	kg	611.53
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	5%	kg	611.54

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CHAPTER 42

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

Notes.

1. This Chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (heading 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 4304.00);

(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 6602.00;

(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, lamps 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.

2. (A) In addition to the provisions of Note 1 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.

3. 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 sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SEC. REF.
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.**	20%	kg	612.2
42.02	**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**			
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11.00	With outer surface of leather, of composition leather or of patent leather:			
4202.11.10	Suit-cases and brief-cases	20%	kg and u	831.211
4202.11.90	Other	20%	kg and u	831.219
4202.12.00	With outer surface of plastics or of textile materials:			
4202.12.10	Suit-cases	20%	kg and u	831.221
4202.12.20	Brief-cases	20%	kg and u	831.222
4202.12.90	Other	20%	kg and u	831.229
4202.19.00	Other	20%	kg and u	831.29
	Handbags, whether or not with shoulder strap, including those without handle:			
4202.21.00	With outer surface of leather, of composition leather or of patent leather:			
4202.21.10	Travelling bags	20%	kg and u	831.11
4202.21.90	Other	20%	kg and u	831.12
4202.22.00	With outer surface of plastic sheeting or of textile materials:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4202.22.10	Travelling bags	20%	kg and u	831.13
4202.22.90	Other	20%	kg and u	831.14
4202.29.00	Other	20%	kg and u	831.19
	Articles of a kind normally carried in the pocket or in the handbag:			
4202.31.00	With outer surface of leather, of composition leather or of patent leather:			
4202.31.10	Purses, spectacle cases and wallets	20%	kg and u	831.911
4202.31.90	Other	20%	kg and u	831.912
4202.32.00	With outer surface of plastic sheeting or of textile materials:			
4202.32.10	Purses, spectacle cases and wallets	20%	kg and u	831.913
4202.32.90	Other	20%	kg and u	831.914
4202.39.00	Other	20%	kg and u	831.919
	Other:			
4202.91.00	With outer surface of leather, of composition leather or of patent leather	20%	kg and u	831.991
4202.92.00	With outer surface of plastic sheeting or of textile materials	20%	kg and u	831.992
4202.99.00	Other	20%	kg and u	831.999
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather.**			
4203.10.00	Articles of apparel	20%	kg	848.11
	Gloves, mittens and mitts:			
4203.21.00	Specially designed for use in sports:	20%	2 u	894.77
4203.29.00	Other:			
4203.29.10	Industrial gloves	10%	2 u	848.121
4203.29.90	Other	20%	2 u	848.129
4203.30.00	Belts and bandoliers	20%	kg	848.13
4203.40.00	Other clothing accessories	20%	kg	848.19
[42.04]				
4205.00	**Other articles of leather or of composition leather.**			
4205.00.10	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	5%	kg	612.1
4205.00.90	Other	20%	kg	612.9
4206.00.00	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**	5%	kg	###

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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 4304.00 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 furksins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SEC. REF.
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	5%	kg	212.1
4301.30.00	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5%	kg	212.22
4301.60.00	Of fox, whole, with or without head, tail or paws	5%	kg	212.25
4301.80.00	Other furskins, whole, with or without head, tail or paws	5%	kg	212.29
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	kg	212.3
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	5%	kg	613.11
4302.19.00	Other	5%	kg	613.19
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	5%	kg	613.2
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	5%	kg	613.3
43.03	**Articles of apparel, clothing accessories and other articles of furskin.**			
4303.10.00	Articles of apparel and clothing accessories	20%	kg	848.311
4303.90.00	Other:			
4303.90.10	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	5%	kg	848.312
4303.90.90	Other	20%	kg	848.319
4304.00	**Artificial fur and articles thereof.**			
4304.00.10	Artificial fur	5%	kg	848.321
4304.00.20	Articles	20%	kg	848.322

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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 6808.00;

(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, lamps and lighting fittings, prefabricated buildings);

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

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 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 4414.00 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 heading 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 subheadings 4403.41.00 to 4403.49.00, 4407.21.00 to 4407.29.00, 4408.31.00 to 4408.39 and 4412.31.00, to 4412.99.00, the expression "tropical wood" means one of the following types of wood:

   Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	
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.			
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	kg	245.01
	Wood in chips or particles:			
4401.21.00	Coniferous	5%	kg	246.11
4401.22.00	Non-coniferous	5%	kg	246.15
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	kg	246.2
44.02	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**			
4402.10.00	Of bamboo	15%	kg	###
4402.90.00	Other	15%	kg	###
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**			
4403.10.00	Treated with paint, stains, cresote or other preservatives:			
4403.10.10	Of coniferous species	5%	kg and m3	247.31
4403.10.20	Of mahogany	5%	kg and m3	247.32
4403.10.90	Of other non-coniferous species	10%	kg and m3	247.39
4403.20.00	Other, coniferous	5%	kg and m3	247.4
	Other, of tropical wood specified in subheading Note 1 to this Chapter:			
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg and m3	247.511
4403.49.00	Other:			
4403.49.10	Mahogany	5%	kg and m3	247.512
4403.49.90	Other	10%	kg and m3	247.519
	Other:			
4403.91.00	Of oak (*Quercus spp.*)	5%	kg and m3	247.521
4403.92.00	Of beech (*Fagus spp.*)	5%	kg and m3	247.522
4403.99.00	Other:			
4403.99.10	Of greenheart	10%	kg and m3	247.523
4403.99.90	Other	10%	kg and m3	247.529

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SRC
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; chipwood and the like.**			
4404.10.00	Coniferous:			
4404.10.10	Split poles, piles, pickets, stakes and sticks	15%	kg	634.911
4404.10.90	Other	5%	kg	634.912
4404.20.00	Non-coniferous:			
4404.20.10	Split poles, piles, pickets, stakes and sticks, of greenheart	15%	kg	634.913
4404.20.20	Split poles, piles, pickets, stakes and sticks, of other wood	15%	kg	634.914
4404.20.90	Other	5%	kg	634.919
4405.00.00	**Wood wool; wood flour.**	5%	kg	634.93
44.06	**Railway or tramway sleepers (cross-ties) of wood.**			
4406.10.00	Not impregnated	15%	kg and m3	248.11
4406.90.00	Other	15%	kg and m3	248.19
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10.00	Coniferous:			
4407.10.10	Pitch-pine	5%	kg and m3	248.21
4407.10.90	Other, coniferous	5%	kg and m3	248.29
	Of tropical wood specified in subheading Note 1 to this Chapter:			
4407.21.00	Mahogany (swietenia spp.)	5%	kg and m3	248.41
4407.22.00	Virola, Imbuia and Balsa	15%	kg and m3	248.42
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m3	248.43
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg and m3	248.44
4407.27.00	Sapelli	15%	kg and m3	###
4407.28.00	Iroko	15%	kg and m3	###
4407.29.00	Other:			
4407.29.10	Caribbean cedar (Cedrela odorata)	15%	kg and m3	248.45
4407.29.20	Greenheart	15%	kg and m3	248.46
4407.29.30	Mora	15%	kg and m3	248.47

[illegible]	[illegible]	RATE OF DUTY	UNIT(S)	STAT. REF.
4407.29.90	Other	15%	kg and m3	248.48
	Other:			
4407.91.00	Of oak (*Quercus spp.)*	5%	kg and m3	248.491
4407.92.00	Of beech (*Fagus spp.*)	5%	kg and m3	248.492
4407.93.00	Of maple (*Acer spp.*)	15%	kg and m3	###
4407.94.00	Of cherry (*Prunus spp.)*	15%	kg and m3	###
4407.95.00	Of ash (*Fraxinus spp.*)	15%	kg and m3	###
4407.99.00	Other	15%	kg and m3	248.499
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:			
4408.10.10	Veneer sheets and sheets for plywood	5%	kg and m3	634.111
4408.10.90	Other	15%	kg and m3	634.119
	Of tropical wood specified in sub-heading Note 1 to this Chapter:			
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m3	634.121
4408.39.00	Other:			
4408.39.10	Veneer sheets and sheets for plywood	5%	kg and m3	634.122
4408.39.90	Other	15%	kg and m3	634.123
4408.90.00	Other	15%	kg and m3	634.129
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:			
4409.10.10	Pitch-pine	5%	kg and m3	248.31
4409.10.90	Other	5%	kg and m3	248.39
	Non-coniferous:			
4409.21.00	Of bamboo	15%	kg and m3	###
4409.29.00	Other:			
4409.29.10	Caribbean cedar (*Cedrela odorata*)	15%	kg and m3	248.51
4409.29.20	Greenheart	15%	kg and m3	248.52
4409.29.30	Mohagany	5%	kg and m3	248.53
4409.29.40	Mora	15%	kg and m3	248.54
4409.29.90	Other	15%	kg and m3	248.59

HS CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
44.10	**Particle board, oriented strand board (OSB) and similar board (for example, 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	5%	kg and m3	###
4410.12.00	Oriented strand board (OSB)	5%	kg and m3	###
4410.19.00	Other	5%	kg and m3	###
4410.90.00	Other	5%	kg and m3	###
44.11	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**			
	Medium density fibreboard (MDF):			
4411.12.00	Of a thickness not exceeding 5 mm	5%	kg	###
4411.13.00	Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	kg	###
4411.14.00	Of a thickness exceeding 9 mm	5%	kg	###
	Other:			
4411.92.00	Of a density exceeding 0.8 g/cm2	5%	kg	###
4411.93.00	Of a density exceeding 0.5 g/cm2 but not exceeding 0.8 g/cm2	5%	kg	###
4411.94.00	Of a density not exceeding 0.5 g/cm2	5%	kg	###
44.12	**Plywood, veneered panels and similar laminated wood.**			
4412.10.00	Of bamboo	10%	kg and m3	###
	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 specified in Subheading Note 1 to this Chapter	10%	kg and m3	634.311
4412.32.00	Other, with at least one outer ply of non-coniferous wood	10%	kg and m3	634.319
4412.39.00	Other	10%	kg and m3	###
	Other:			
4412.94.00	Blockboard, laminboard and battenboard	5%	kg and m3	###
4412.99.00	Other	5%	kg and m3	###
4413.00.00	**Densified wood, in blocks, plates, strips or profile shapes.**	5%	kg	634.21
4414.00.00	**Wooden frames for paintings, photographs, mirrors or similar objects.**	15%	kg	635.41

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	R
44.15	**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**			
4415.10.00	Cases, boxes, crates, drums and similar packings; cable-drums	5%	kg and u	635.11
4415.20.00	Pallets, box pallets and other load boards; pallet collars	20%	kg and u	635.12
4416.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**			
4416.00.10	Casks, barrels and puncheons, of oak	5%	kg	635.21
4416.00.90	Other	5%	kg	635.29
4417.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**			
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	15%	kg and u	635.911
4417.00.20	Tools, tool bodies and other tool handles	5%	kg and u	635.912
4417.00.30	Broom or brush bodies	5%	kg and u	635.913
4417.00.90	Other	5%	kg and u	635.919
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**			
4418.10.00	Windows, French-windows and their frames	10%	kg	635.31
4418.20.00	Doors and their frames and thresholds	10%	kg	635.32
4418.40.00	Shuttering for concrete constructional work	15%	kg	635.392
4418.50.00	Shingles and shakes:			
4418.50.10	Shingles	15%	kg and 1000 shingles	635.331
4418.50.20	Shakes	15%	kg and 1000 shingles	635.332
4418.60.00	Posts and beams	15%	kg	###
	Assembled flooring panels:			
4418.71.00	For mosaic floors	15%	kg	###
4418.72.00	Other, multilayer	15%	kg	635.399
4418.79.00	Other:			
4418.79.10	Parquet panels	15%	kg	###
4418.79.90	Other	15%	kg	###
4418.90.00	Other:	15%	kg	635.399

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SIVA RATE
4418.90.10	Cellular wood panels, whether or not faced with based metal	5%	kg	###
4418.90.90	Other	15%	kg	###
4419.00.00	**Tableware and kitchenware, of wood.**	20%	kg	635.42
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.**			
4420.10.00	Statuettes and other ornaments, of wood:			
4420.10.10	Wall plaques	20%	kg	635.491
4420.10.90	Other	20%	kg	635.492
4420.90.00	Other:			
4420.90.10	Wood marquetry and inlaid wood	5%	kg and m3	635.493
4420.90.90	Other	20%	kg	635.499
44.21	**Other articles of wood.**			
4421.10.00	Clothes hangers	20%	kg	635.991
4421.90.00	Other:			
4421.90.10	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	5%	kg	635.992
4421.90.20	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	kg	635.993
4421.90.30	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins	5%	kg	635.994
4421.90.40	Capacity measures; ladders and steps	15%	kg	635.995
4421.90.50	Match splints	15%	kg	635.996
4421.90.90	Other	20%	kg	635.999

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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).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SI R
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**			
4501.10.00	Natural cork, raw or simply prepared	5%	kg	244.03
4501.90.00	Other	5%	kg	224.04
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).**	5%	kg	244.02
45.03	**Articles of natural cork.**			
4503.10.00	Corks and stoppers:			
4503.10.10	Corks	5%	kg	633.111
4503.10.20	Stoppers including blanks with rounded edges	15%	kg	633.112
4503.90.00	Other:			
4503.90.10	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	kg	633.191
4503.90.20	Bath, table, typewriter and other mats	20%	kg	633.192
4503.90.30	Lifebouys	Free	kg	633.193
4503.90.90	Other	5%	kg	633.199
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**			
4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%	kg	633.21
4504.90.00	Other:			
4504.90.10	Agglomerated cork	5%	kg	633.291
4504.90.20	Bottle corks and stoppers	5%	kg	633.292
4504.90.90	Other articles of agglomerated cork	5%	kg	633.299

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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 materials (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, lamps 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	20%	kg	###
4601.22.00	Of rattan	20%	kg	###
4601.29.00	Other	20%	kg	###
	Other:			
4601.92.00	Of bamboo	5%	kg	###
4601.93.00	Of rattan	5%	kg	###
4601.94.00	Of other vegetable materials:			
4601.94.10	Straw envelopes for bottles	20%	kg	899.791
4601.94.90	Other	5%	kg	899.792
4601.99.00	Other	5%	kg	899.799
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	20%	kg	###
4602.12.00	Of rattan	20%	kg	###
4602.19.00	Other:			
4602.19.10	Handbags	20%	kg and u	899.711
4602.19.90	Other	20%	kg	899.712
4602.90.00	Other	20%	kg	899.719

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SECTION X

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

CHAPTER 47

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

Note.

1. For the purposes of heading 4702.00, 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 20^0 C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4701.00.00	**Mechanical wood pulp.**	5%	kg	251.2
4702.00.00	**Chemical wood pulp, dissolving grades.**	5%	kg	251.3
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades.**			
	Unbleached:			
4703.11.00	Coniferous	5%	kg	251.41
4703.19.00	Non-coniferous	5%	kg	251.42
	Semi-bleached or bleached:			
4703.21.00	Coniferous	5%	kg	251.51
4703.29.00	Non-coniferous	5%	kg	251.52
47.04	**Chemical wood pulp, sulphite, other than dissolving grades.**			
	Unbleached:			
4704.11.00	Coniferous	5%	kg	251.611
4704.19.00	Non-coniferous	5%	kg	251.619
	Semi-bleached or bleached:			
4704.21.00	Coniferous	5%	kg	251.621
4704.29.00	Non-coniferous	5%	kg	251.629
4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	5%	kg	251.91
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	5%	kg	251.921
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%	kg	251.922
4706.30.00	Other, of bamboo	5%	kg	###
	Other:			
4706.91.00	Mechanical:			
4706.91.10	Pulp of bagasse	5%	kg	251.923
4706.91.90	Other	5%	kg	251.924
4706.92.00	Chemical	5%	kg	251.925
4706.93.00	Semi-chemical	5%	kg	251.926
47.07	**Recovered (waste and scrap) paper or paperboard.**			
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	kg	251.11
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	kg	251.12

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	kg	251.13
4707.90.00	Other, including unsorted waste and scrap	5%	kg	251.19

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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 3704.00;

   (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 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; or

(p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801.00 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.

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:

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.

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 of more than 225 micrometrers (microns) but not more than 508 micormetres (microns) and an ash content of more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 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 4801.00 and 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*, 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 incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purposes of subheadings 4804.11.00 and 4804.19.00, "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 115g/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/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 m^2g 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:

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

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50% relative humidity, at 23 ^{0}C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, 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 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 $\cdot m^2g$.

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 m^2/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/m^2, with a coating weight not exceeding 15 g/m^2 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.

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H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
4801.00.00	**Newsprint, in rolls or sheets.**	Free	kg	641.1
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 4801.00.00 or 4803.00; hand-made paper and paperboard.**			
4802.10.00	Hand-made paper and paperboard	5%	kg	641.21
4802.20.00	Paper and paperboard of a kind used as a base or photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	kg	641.22
4802.40.00	Wallpaper base	5%	kg	641.24
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanicalprocess or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4802.54.00	Weighing less than 40 g/m2	5%	kg	641.25
4802.55.00	Weighing 40 g/m2 or more but not more than 150 g/m2 , in rolls	5%	kg	641.261
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:			
4802.56.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	###
4802.56.90	Other	5%	kg	###
4802.57.00	Other, weighing 40 g/m2 or more but not more than 150 g/m2	5%	kg	641.28
4802.58.00	Weighing more than 150 g/m2	5%	kg	641.299
	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	5%	kg	641.31
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.62.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	###
4802.62.90	Other	5%	kg	###

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
4802.69.00	Other	5%	kg	641.39
4803.00	**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.**			
4803.00.10	Wadding	5%	kg	641.631
4803.00.20	Toilet or facial tissue stock	5%	kg	641.632
4803.00.90	Other	5%	kg	641.639
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00.**			
	Kraftliner:			
4804.11.00	Unbleached	5%	kg	641.411
4804.19.00	Other	5%	kg	641.419
	Sack kraft paper:			
4804.21.00	Unbleached	5%	kg	641.421
4804.29.00	Other	5%	kg	641.429
	Other kraft paper and paperboard weighing 150 g/m2 or less:			
4804.31.00	Unbleached	5%	kg	641.461
4804.39.00	Other	5%	kg	641.469
	Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:			
4804.41.00	Unbleached	5%	kg	641.471
4804.42.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	kg	641.472
4804.49.00	Other	5%	kg	641.479
	Other kraft paper and paperboard weighing 225 g/m2 or more:			
4804.51.00	Unbleached	5%	kg	641.481
4804.52.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	kg	641.482
4804.59.00	Other	5%	kg	641.489

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SRC REV
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	5%	kg	641.41
4805.12.00	Straw fluting paper	5%	kg	641.42
4805.19.00	Other	5%	kg	641.49
	Testliner (recycled liner board):			
4805.24.00	Weighing 150 g/m2 or less	5%	kg	641.544
4805.25.00	Weighing more than 150 g/m2	5%	kg	641.545
4805.30.00	Sulphite wrapping paper	5%	kg	641.52
4805.40.00	Filter paper and paperboard	5%	kg	641.561
4805.50.00	Felt paper and paperboard	5%	kg	641.562
	Other:			
4805.91.00	Weighing 150 g/m2 or less	5%	kg	641.571
4805.92.00	Weighing more than 150 g/m2 but less than 225 g/m2	5%	kg	641.572
4805.93.00	Weighing 225 g/m2 or more	5%	kg	641.573
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	5%	kg	641.531
4806.20.00	Greaseproof papers	5%	kg	641.532
4806.30.00	Tracing papers	5%	kg	641.533
4806.40.00	Glassine and other glazed transparent or translucent paper	5%	kg	641.534
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.**	5%	kg	641.92
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 4803.00.**			
4808.10.00	Corrugated paper and paperboard, whether or not perforated:			
4808.10.10	Corrugated paperboard with glued flat surface Sheets	5%	kg	641.641

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STAT. REF.
4808.10.90	Other	5%	kg	641.649
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg	641.61
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	5%	kg	641.62
4808.90.00	Other	5%	kg	641.69
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	5%	kg	641.312
4809.90.00	Other:			
4809.90.10	Carbon or similar copying paper	5%	kg	641.311
4809.90.90	Other	5%	kg	641.319
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	5%	kg	641.83
4810.14.00	In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	5%	kg	641.84
4810.19.00	Other	5%	kg	641.89
	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	5%	kg	641.342
4810.29.00	Other	5%	kg	641.349

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	STAT. REV.
	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/m2 or less	5%	kg	641.74
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/m2	5%	kg	641.75
4810.39.00	Other	5%	kg	641.76
	Other paper and paperboard:			
4810.92.00	Multi-ply	5%	kg	641.772
4810.99.00	Other	5%	kg	641.779
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 4803.00, 48.09 or 48.10.**			
4811.10.00	Tarred, bituminised or asphalted paper and paperboard	5%	kg	641.73
	Gummed or adhesive paper and paperboard:			
4811.41.00	Self-adhesive	5%	kg	641.741
4811.49.00	Other	5%	kg	641.742
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.51.00	Bleached, weighing more than 150 g/m 2	5%	kg	641.743
4811.59.00	Other	5%	kg	641.749
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	kg	641.761
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	5%	kg	641.799
4812.00.00	**Filter blocks, slabs and plates, of paper pulp**	5%	kg	641.93
48.13	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
4813.10.00	In the form of booklets or tubes	5%	kg	642.411
4813.20.00	In rolls of a width not exceeding 5 cm	5%	kg	642.412
4813.90.00	Other	5%	kg	641.55
48.14	**Wallpaper and similar wall coverings; window transparencies of paper.**			
4814.10.00	"Ingrain" paper	20%	kg	641.941
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	20%	kg	641.942
4814.90.00	Other	20%	kg	641.949
[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	5%	kg	642.422
4816.90.00	Other:			
4816.90.10	Carbon or similar copying papers	15%	kg	642.421
4816.90.90	Other	5%	kg	642.429
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	20%	kg	642.21
4817.20.00	Letter cards, plain postcards and correspondence cards	20%	kg	642.22
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	kg	642.23

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SIT REV
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, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**			
4818.10.00	Toilet paper	20%	kg	642.43
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	20%	kg	642.941
4818.30.00	Tablecloth and serviettes:			
4818.30.10	Tablecloths	20%	kg	642.942
4818.30.20	Serviettes	20%	kg	642.943
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
4818.40.10	Sanitary towels and tampons	20%	kg	642.951
4818.40.20	Napkins and napkin liners for babies	20%	kg	642.952
4818.40.90	Other	20%	kg	642.959
4818.50.00	Articles of apparel and clothing accessories	20%	kg	642.944
4818.90.00	Other	20%	kg	642.949
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 or paperboard	15%	kg	642.11
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	kg	642.12
4819.30.00	Sacks and bags, having a base of a width of 40cm or more:			
4819.30.10	Unprinted	5%	kg	642.131
4819.30.90	Other	5%	kg	642.139
4819.40.00	Other sacks and bags, including cones:			
4819.40.10	Unprinted	15%	kg	642.141
4819.40.90	Other	10%	kg	642.149
4819.50.00	Other packing containers, including record sleeves:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
4819.50.10	Egg boxes and trays	15%	kg	642.151
4819.50.90	Other	15%	kg	642.159
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	kg	642.16
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, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	kg	642.31
4820.20.00	Exercise books	20%	kg	642.32
4820.30.00	Binders (other than book covers), folders and file covers	20%	kg	642.33
4820.40.00	Manifold business forms and interleaved carbon sets	20%	kg	642.34
4820.50.00	Albums for samples or for collections	20%	kg	642.35
4820.90.00	Other	20%	kg	642.39
48.21	**Paper or paperboard labels of all kinds, whether or not printed.**			
4821.10.00	Printed	15%	kg	892.811
4821.90.00	Other	15%	kg	892.819
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	5%	kg	642.911
4822.90.00	Other	5%	kg	642.919
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	5%	kg	642.45
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus	5%	kg	642.991

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
	Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61.00	Of bamboo	20%	kg	###
4823.69.00	Other	20%	kg	###
4823.70.00	Moulded or pressed articles of paper pulp	5%	kg	642.992
4823.90.00	Other:			
4823.90.10	Dress patterns, of paper	Free	kg	642.993
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips	5%	kg	642.994
4823.90.30	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	###
4823.90.40	Gummed or adhesive paper in strips or rolls	15%	kg	###
4823.90.90	Other	5%	kg	642.999

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CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY;

MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes.

1. This Chapter does not cover:

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

   (b) Maps, plans or globes, in relief, whether or not printed (heading 9023.00);

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

   (d) Original engravings, prints or lithographs (heading 9702.00), 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 4903.00, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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:			
4901.10.10	Brochures, pamphlets and leaflets	Free	kg	892.151
4901.10.90	Other	Free	kg	892.159
	Other:			
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	Free	kg	892.16
4901.99.00	Other:			
4901.99.10	Brochures and pamphlets	Free	kg	892.191
4901.99.90	Other	Free	kg	892.199
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**			
4902.10.00	Appearing at least four times a week:			
4902.10.10	Newspapers	Free	kg	892.211
4902.10.90	Other	Free	kg	892.219
4902.90.00	Other	Free	kg	892.29
4903.00.00	**Children's picture, drawing or colouring books.**	Free	kg	892.12
4904.00.00	**Music, printed or in manuscript, whether or not bound or illustrated.**	Free	kg	892.85
49.05	**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**			
4905.10.00	Globes	Free	kg	892.141
	Other:			
4905.91.00	In book form	Free	kg	892.13
4905.99.00	Other	Free	kg	892.149
4906.00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.**	Free	kg	892.82

4907.00	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**			
4907.00.10	Unused postage, revenue or similar stamps	Free	kg	892.831
4907.00.20	Bank and currency notes	Free	kg	892.832
4907.00.30	Cheque forms	20%	kg	892.833
4907.00.90	Other	20%	kg	892.839
49.08	**Transfers (decalcomanias).**			
4908.10.00	Transfers (decalcomanias), vitrifiable	5%	kg	892.411
4908.90.00	Other	5%	kg	892.419
4909.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**			
4909.00.10	Printed or illustrated postcards	20%	kg	892.421
4909.00.90	Other	20%	kg	892.429
4910.00.00	**Calendars of any kind, printed, including calendar blocks.**	20%	kg	892.84
49.11	**Other printed matter, including printed pictures and photographs.**			
4911.10.00	Trade advertising material, commercial Catalogues and the like	20%	kg	892.86
	Other:			
4911.91.00	Pictures, designs and photographs	20%	kg	892.87
4911.99.00	Other:		kg	
4911.99.10	Microcopies, anatomical, botanical and other instrumental charts and diagrams	5%	kg	892.891
4911.99.20	Schematic maps	10%	kg	892.892
4911.99.30	Calendar backs and window transparencies (other than of paper)	15%	kg	892.893
4911.99.90	Other	20%	kg	892.899

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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 0501.00, 6703.00 or 67.04), except 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 3704.00;

(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);

(i) 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 4201.00 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, lamps and lighting fittings);

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or

(v) Articles of chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809.00 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 5110.00) 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 Notes 3, 4, 5 or 6 below.

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

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

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

(c) Of true hemp or flax:

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

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

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

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

(f) Reinforced with metal thread.

(B) Exceptions:

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

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

(c) Silk worm gut of heading 5006.00, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 5605.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.

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) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(d) Cut to size and having undergone a process of drawn thread work;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. 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.

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 5809.00.00 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.

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CHAPTER 50

SILK

5001.00.00	**Silk-worm cocoons suitable for reeling.**	5%	kg	261.41
5002.00.00	**Raw silk (not thrown).**	5%	kg	261.3
5003.00.00	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	5%	kg	###
5004.00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	5%	kg	651.92
5005.00.00	**Yarn spun from silk waste, not put up for retail sale.**	5%	kg	651.93
5006.00.00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	5%	kg	651.94
50.07	**Woven fabrics of silk or of silk waste.**			
5007.10.00	Fabrics of noil silk	5%	kg and m2	654.11
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5%	kg and m2	654.13
5007.90.00	Other fabrics	5%	kg and m2	654.19

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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).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SIT REF
51.01	**Wool, not carded or combed.**			
	Greasy, including fleece-washed wool:			
5101.11.00	Shorn wool	5%	kg	268.11
5101.19.00	Other	5%	kg	268.19
	Degreased, not carbonized:			
5101.21.00	Shorn wool	5%	kg	268.211
5101.29.00	Other	5%	kg	268.219
5101.30.00	Carbonised	5%	kg	268.29
51.02	**Fine or coarse animal hair, not carded or combed.**			
	Fine animal hair:			
5102.11.00	Of Kashmir (cashmere) goats	5%	kg	268.52
5102.19.00	Other	5%	kg	268.53
5102.20.00	Coarse animal hair	5%	kg	268.59
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	5%	kg	268.63
5103.20.00	Other waste of wool or of fine animal hair	5%	kg	268.691
5103.30.00	Waste of coarse animal hair	5%	kg	268.692
5104.00.00	**Garnetted stock of wool or of fine or coarse animal hair.**	5%	kg	268.62
51.05	**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**			
5105.10.00	Carded wool	5%	kg	268.711
	Wool tops and other combed wool:			
5105.21.00	Combed wool in fragments	5%	kg	268.712
5105.29.00	Other	5%	kg	268.73
	Fine animal hair, carded or combed:			
5105.31.00	Of Kashmir (cashmere) goats	5%	kg	268.74
5105.39.00	Other	5%	kg	268.79
5105.40.00	Coarse animal hair, carded or combed	5%	kg	268.772
51.06	**Yarn of carded wool, not put up for retail sale.**			
5106.10.00	Containing 85% or more by weight of wool	5%	kg	651.12
5106.20.00	Containing less than 85% by weight of wool	5%	kg	651.17
51.07	**Yarn combed wool, not put up for retail sale.**			
5107.10.00	Containing 85% or more by weight of wool	5%	kg	651.13
5107.20.00	Containing less than 85% by weight of wool	5%	kg	651.18
51.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale.**			
5108.10.00	Carded	5%	kg	651.141

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5108.20.00	Combed	5%	kg	651.142
51.09	**Yarn of wool or of fine animal hair, put up for retail sale.**			
5109.10.00	Containing 85% or more by weight of wool of or fine animal hair	5%	kg	651.16
5109.90.00	Other	5%	kg	651.19
5110.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	5%	kg	651.15
51.11	**Woven fabrics of carded wool or of carded fine animal hair.**			
	Containing 85% or more by weight of wool or of fine animal hair:			
5111.11.00	Of a weight not exceeding 300 g/m2	5%	kg	654.211
5111.19.00	Other	5%	kg	654.212
5111.20.00	Other, mixed mainly or solely with man-made filaments	5%	kg	654.311
5111.30.00	Other, mixed mainly or solely with man-made staple fibres	5%	kg	654.312
5111.90.00	Other	5%	kg	654.33
51.12	**Woven fabrics of combed wool or of combed fine animal hair.**			
	Containing 85% or more by weight of wool or of fine animal hair:			
5112.11.00	Of a weight not exceeding 200 g/m2	5%	kg	654.221
5112.19.00	Other	5%	kg	654.229
5112.20.00	Other, mixed mainly or solely with man-made filaments	5%	kg	654.321
5112.30.00	Other, mixed mainly or solely with man-made staple fibres	5%	kg	654.329
5112.90.00	Other	5%	kg	654.34
5113.00.00	**Woven fabrics of coarse animal hair or of horsehair.**	5%	kg	654.92

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CHAPTER 52

COTTON

Subheading Note.

1. For the purposes of subheadings 5209.42.00 and 5211.42.00, 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5201.00	**Cotton, not carded or combed.**			
5201.00.10	Sea Island cotton	5%	kg	263.11
5201.00.90	Other	5%	kg	263.19
52.02	**Cotton waste (including yarn waste and garnetted stock).**			
5202.10.00	Yarn waste (including thread waste)	5%	kg	263.31
	Other:			
5202.91.00	Garnetted stock	5%	kg	263.32
5202.99.00	Other	5%	kg	263.39
5203.00.00	**Cotton, carded or combed.**	5%	kg	263.4
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	5%	kg	651.211
5204.19.00	Other	5%	kg	651.219
5204.20.00	Put up for retail sale	5%	kg	651.22
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)	5%	kg	651.331
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	kg	651.332
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	kg	651.333
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	kg	651.334
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	kg	651.335
	Single yarn, of combed fibres:			
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	kg	651.336
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	kg	651.337

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	R
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	kg	651.3381
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	kg	651.3382
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%	kg	651.3383
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5%	kg	651.3384
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	kg	651.3385
	Multiple (folded) or cabled yarn, of uncombed fibres:			
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	kg	651.3386
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	kg	651.3387
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	kg	651.3388
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	kg	651.3389
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	kg	651.3391
	Multiple (folded) or cabled yarn, of combed fibres:			
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	kg	651.3392
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	kg	651.3393

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SIT REV
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	kg	651.3394
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	kg	651.3395
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5%	kg	651.3396
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5%	kg	651.3397
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	kg	651.3398
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)	5%	kg	651.341
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	kg	651.342
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	kg	651.343
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	kg	651.344
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	kg	651.345
	Single yarn, of combed fibres:			
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	kg	651.346

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SRO REF.
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	kg	651.347
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	kg	651.3481
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	kg	651.3482
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	kg	651.3483
	Multiple (folded) or cabled yarn, of uncombed fibres:			
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	kg	651.3484
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	kg	651.3485
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	kg	651.3486
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	kg	651.3487
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	kg	651.3488
	Multiple (folded) or cabled yarn, of combed fibres:			
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	kg	651.3489
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	kg	651.3491

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	kg	651.3492
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	kg	651.3493
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	kg	651.3494
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10.00	Containing 85% or more by weight of cotton	5%	kg	651.31
5207.90.00	Other	5%	kg	651.32
52.08	Woven fabric 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 that 100 g/m2:			
5208.11.10	Of Sea Island cotton	5%	kg and m2	652.211
5208.11.90	Other	5%	kg and m2	652.212
5208.12.00	Plain weave, weighing more than 100 g/m2:			
5208.12.10	Of Sea Island cotton	5%	kg and m2	652.213
5208.12.90	Other	5%	kg and m2	652.214
5208.13.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.215
5208.19.00	Other fabrics	5%	kg and m2	652.219
	Bleached:			
5208.21.00	Plain weave, weighing not more than 100 g/m2:			
5208.21.10	Of Sea Island cotton	5%	kg and m2	652.311
5208.21.90	Other	5%	kg and m2	652.312
5208.22.00	Plain weave, weighing more than 100 g/m2:			
5208.22.10	Of Sea Island cotton	5%	kg and m2	652.313
5208.22.90	Other	5%	kg and m2	652.314
5208.23.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.315
5208.29.00	Other fabrics	5%	kg and m2	652.319
	Dyed:			
5208.31.00	Plain weave, weighing not more than 100 g/m2	5%	kg and m2	652.321
5208.32.00	Plain weave, weighing more than 100 g/m2	5%	kg and m2	652.322
5208.33.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.323
5208.39.00	Other fabrics	5%	kg and m2	652.329
	Of yarns of different colours:			
5208.41.00	Plain weave, weighing not more than 100 g/m2	5%	kg and m2	652.331

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
5208.42.00	Plain weave, weighing more than 100 g/m2	5%	kg and m2	652.332
5208.43.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.333
5208.49.00	Other fabrics	5%	kg and m2	652.339
	Printed:			
5208.51.00	Plain weave, weighing not more than 100 g/m2	5%	kg and m2	652.341
5208.52.00	Plain weave, weighing more than 100 g/m2	5%	kg and m2	652.342
5208.59.00	Other fabrics	5%	kg and m2	652.349
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:			
5209.11.10	Of Sea Island cotton	5%	kg and m2	652.221
5209.11.90	Other	5%	kg and m2	652.222
5209.12.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.223
5209.19.00	Other fabrics	5%	kg and m2	652.229
	Bleached:			
5209.21.00	Plain weave:			
5209.21.10	Of Sea Island cotton	5%	kg and m2	652.411
5209.21.90	Other	5%	kg and m2	652.412
5209.22.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.413
5209.29.00	Other fabrics	5%	kg and m2	652.419
	Dyed:			
5209.31.00	Plain weave	5%	kg and m2	651.421
5209.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.422
5209.39.00	Other fabrics	5%	kg and m2	652.429
	Of yarns of different colours:			
5209.41.00	Plain weave	5%	kg and m2	652.441
5209.42.00	Denim	5%	kg and m2	652.43
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.442
5209.49.00	Other fabrics	5%	kg and m2	652.449
	Printed:			
5209.51.00	Plain weave	5%	kg and m2	652.451
5209.52.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.452
5209.59.00	Other fabrics	5%	kg and m2	652.459
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/m2.**			
	Unbleached:			
5210.11.00	Plain weave	5%	kg and m2	652.231

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SRC REV
5210.19.00	Other fabrics	5%	kg and m2	652.239
	Bleached:			
5210.21.00	Plain weave	5%	kg and m2	652.511
5210.29.00	Other fabrics	5%	kg and m2	652.519
	Dyed:			
5210.31.00	Plain weave	5%	kg and m2	652.521
5210.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.522
5210.39.00	Other fabrics	5%	kg and m2	652.529
	Of yarns of different colours:			
5210.41.00	Plain weave	5%	kg and m2	652.531
5210.49.00	Other fabrics	5%	kg and m2	652.539
	Printed:			
5210.51.00	Plain weave	5%	kg and m2	652.541
5210.59.00	Other fabrics	5%	kg and m2	652.549
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/m2.**			
	Unbleached:			
5211.11.00	Plain weave	5%	kg and m2	652.241
5211.12.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.242
5211.19.00	Other fabrics	5%	kg and m2	652.249
5211.20.00	Bleached	5%	kg and m2	###
	Dyed:			
5211.31.00	Plain weave	5%	kg and m2	652.621
5211.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.622
5211.39.00	Other fabrics	5%	kg and m2	652.629
	Of yarns of different colours:			
5211.41.00	Plain weave	5%	kg and m2	652.641
5211.42.00	Denim	5%	kg and m2	652.63
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.642
5211.49.00	Other fabrics	5%	kg and m2	652.649
	Printed:			
5211.51.00	Plain weave	5%	kg and m2	652.651
5211.52.00	3-thread or 4-thread twill, including cross twill	5%	kg and m2	652.652
5211.59.00	Other fabrics	5%	kg and m2	652.659
52.12	**Other woven fabrics of cotton.**			
	Weighing not more than 200 g/m2:			
5212.11.00	Unbleached	5%	kg and m2	652.25
5212.12.00	Bleached	5%	kg and m2	652.91
5212.13.00	Dyed	5%	kg and m2	652.92

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	ST REV
5212.14.00	Of yarns of different colours	5%	kg and m2	652.93
5212.15.00	Printed	5%	kg and m2	652.94
	Weighing more than 200 g/m2:			
5212.21.00	Unbleached	5%	kg and m2	652.26
5212.22.00	Bleached	5%	kg and m2	652.95
5212.23.00	Dyed	5%	kg and m2	652.96
5212.24.00	Of yarns of different colours	5%	kg and m2	652.97
5212.25.00	Printed	5%	kg and m2	652.98

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CHAPTER 53

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
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	5%	kg	265.11
	Flax, broken, scutched, hackled or otherwise processed, but not spun:			
5301.21.00	Broken or scutched	5%	kg	265.121
5301.29.00	Other	5%	kg	265.129
5301.30.00	Flax tow and waste	5%	kg	265.13
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	5%	kg	265.21
5302.90.00	Other	5%	kg	265.29
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	5%	kg	264.1
5303.90.00	Other	5%	kg	264.9
[53.04]				
5305.00.00	**Coconut, abaca (Manila hemp or Musa textilis 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).**	5%	kg	###
53.06	**Flax yarn.**			
5306.10.00	Single	5%	kg	651.961
5306.20.00	Multiple (folded) or cabled	5%	kg	651.962
53.07	**Yarn of jute or of other textile bast fibres of heading 53.03.**			
5307.10.00	Single	5%	kg	651.971
5307.20.00	Multiple (folded) or cabled	5%	kg	651.972

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
53.08	**Yarn of other vegetable textile fibres; paper yarn.**			
5308.10.00	Coir yarn	5%	kg	651.991
5308.20.00	True hemp yarn	5%	kg	651.992
5308.90.00	Other	5%	kg	651.999
53.09	**Woven fabrics of flax.**			
	Containing 85% or more by weight of flax:			
5309.11.00	Unbleached or bleached	5%	kg and m2	654.411
5309.19.00	Other	5%	kg and m2	654.419
	Containing less than 85% by weight of flax:			
5309.21.00	Unbleached or bleached	5%	kg and m2	654.421
5309.29.00	Other	5%	kg and m2	654.429
53.10	**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**			
5310.10.00	Unbleached	5%	kg and m2	654.51
5310.90.00	Other	5%	kg and m2	654.59
5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	5%	kg and m2	654.93

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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 or 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 or natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algmates.

   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 5405.00 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
54.01	**Sewing thread of man-made filaments, whether or not put up for retail sale.**			
5401.10.00	Of synthetic filaments:			
5401.10.10	Not put up for retail sale	5%	kg	651.411
5401.10.20	Put up for retail sale	5%	kg	651.412
5401.20.00	Of artificial filaments:			
5401.20.10	Not put up for retail sale	5%	kg	651.421
5401.20.20	Put up for retail sale	5%	kg	651.422
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:			
5402.11.00	Of aramids	5%	kg	###
5402.19.00	Other	5%	kg	###
5402.20.00	High tenacity yarn of polyesters	5%	kg	651.622
	Textured yarn:			
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	kg	651.511
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%	kg	651.512
5402.33.00	Of polyesters	5%	kg	651.52
5402.34.00	Of polypropylene	5%	kg	###
5402.39.00	Other	5%	kg	651.59
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44.00	Elastomeric	5%	kg	###
5402.45.00	Other, of nylon or other polyamides	5%	kg	651.631
5402.46.00	Other, of polyesters, partially oriented	5%	kg	651.632
5402.47.00	Other, of polyesters	5%	kg	651.633
5402.48.00	Other, of polypropylene	5%	kg	###
5402.49.00	Other	5%	kg	651.639
	Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.51.00	Of nylon or other polyamides	5%	kg	651.641
5402.52.00	Of polyesters	5%	kg	651.642
5402.59.00	Other	5%	kg	651.649
	Other yarn, multiple (folded) or cabled:			
5402.61.00	Of nylon or other polyamides	5%	kg	651.691
5402.62.00	Of polyesters	5%	kg	651.692
5402.69.00	Other	5%	kg	651.699

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SUR REV
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	5%	kg	651.72
	Other yarn, single:			
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	kg	651.74
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	5%	kg	651.751
5403.33.00	Of cellulose acetate	5%	kg	651.752
5403.39.00	Other	5%	kg	651.759
	Other yarn, multiple (folded) or cabled:			
5403.41.00	Of viscose rayon	5%	kg	651.761
5403.42.00	Of cellulose acetate	5%	kg	651.762
5403.49.00	Other	5%	kg	651.769
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) of synthetic textile materials of an apparent width not exceeding 5 mm.**			
	Monofilament:			
5404.11.00	Elastomeric	5%	kg	###
5404.12.00	Other, of polypropylene	5%	kg	###
5404.19.00	Other	5%	kg	###
5404.90.00	Other	5%	kg	651.889
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.**	5%	kg	651.77
5406.00.00	**Man-made filament yarn (other than sewing thread), put up for retail sale.**	5%	kg and m2	###
54.07	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**			
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%	kg and m2	653.11
5407.20.00	Woven fabrics obtained from strip or the like	5%	kg and m2	653.12
5407.30.00	Fabrics specified in Note 9 to Section XI	5%	kg and m2	653.13

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SI UNIT
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polymides:			
5407.41.00	Unbleached or bleached	5%	kg and m2	653.141
5407.42.00	Dyed	5%	kg and m2	653.142
5407.43.00	Of yarns of different colours	5%	kg and m2	653.143
5407.44.00	Printed	5%	kg and m2	653.144
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51.00	Unbleached or bleached	5%	kg and m2	653.151
5407.52.00	Dyed	5%	kg and m2	653.152
5407.53.00	Of yarns of different colours	5%	kg and m2	653.153
5407.54.00	Printed	5%	kg and m2	653.154
	Other woven fabrics, containing 85% or more by weight of polyester filaments:			
5407.61.00	Containing 85% or more by weight of non-textured polyester filaments	5%	kg and m2	653.16
5407.69.00	Other	5%	kg and m2	653.171
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71.00	Unbleached or bleached	5%	kg and m2	653.172
5407.72.00	Dyed	5%	kg and m2	653.173
5407.73.00	Of yarns of different colours	5%	kg and m2	653.174
5407.74.00	Printed	5%	kg and m2	653.175
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407.81.00	Unbleached or bleached	5%	kg and m2	653.181
5407.82.00	Dyed	5%	kg and m2	653.182
5407.83.00	Of yarns of different colours	5%	kg and m2	653.183
5407.84.00	Printed	5%	kg and m2	653.184
	Other woven fabrics:			
5407.91.00	Unbleached or bleached	5%	kg and m2	653.191
5407.92.00	Dyed	5%	kg and m2	653.192
5407.93.00	Of yarns of different colours	5%	kg and m2	653.193
5407.94.00	Printed	5%	kg and m2	653.194
54.08	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00.**			
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon	5%	kg and m2	653.51
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5408.21.00	Unbleached or bleached	5%	kg and m2	653.521
5408.22.00	Dyed	5%	kg and m2	653.522
5408.23.00	Of yarns of different colours	5%	kg and m2	653.523
5408.24.00	Printed	5%	kg and m2	653.524
	Other woven fabrics:			
5408.31.00	Unbleached or bleached	5%	kg and m2	653.591
5408.32.00	Dyed	5%	kg and m2	653.592
5408.33.00	Of yarns of different colours	5%	kg and m2	653.593
5408.34.00	Printed	5%	kg and m2	653.594



CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

1. Headings 55.01 and 5502.00 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.

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55.01	**Synthetic filament tow.**			
5501.10.00	Of nylon or other polyamides	5%	kg	266.61
5501.20.00	Of polyesters	5%	kg	266.62
5501.30.00	Acrylic or modacrylic	5%	kg	266.63
5501.40.00	Of polypropylene	5%	kg	###
5501.90.00	Other	5%	kg	266.69
5502.00.00	Artificial filament tow.	5%	kg	267.12
55.03	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**			
	Of nylon or other polyamides:			
5503.11.00	Of aramids	5%	kg	###
5503.19.00	Other	5%	kg	###
5503.20.00	Of polyesters	5%	kg	266.52
5503.30.00	Acrylic or modacrylic	5%	kg	266.53
5503.40.00	Of polypropylene	5%	kg	266.591
5503.90.00	Other	5%	kg	266.599
55.04	**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**			
5504.10.00	Of viscose rayon	5%	kg	267.111
5504.90.00	Other	5%	kg	267.119
55.05	**Waste (including noils, yarn waste and garneted stock) of man-made fibres.**			
5505.10.00	Of synthetic fibres	5%	kg	267.21
5505.20.00	Of artificial fibres	5%	kg	267.22
55.06	**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**			
5506.10.00	Of nylon or other polyamides	5%	kg	266.71
5506.20.00	Of polyesters	5%	kg	266.72
5506.30.00	Acrylic or modacrylic	5%	kg	266.73
5506.90.00	Other	5%	kg	266.79
5507.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	5%	kg	267.13
55.08	**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**			
5508.10.00	Of synthetic staple fibres:			
5508.10.10	Not put up for retail sale	5%	kg	651.431
5508.10.20	Put up for retail sale	5%	kg	651.432
5508.20.00	Of artificial staple fibres:			
5508.20.10	Not put up for retail sale	5%	kg	651.441
5508.20.20	Put up for retail sale	5%	kg	651.442

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	5%	kg	651.821
5509.12.00	Multiple (folded) or cabled yarn	5%	kg	651.822
	Containing 85% or more by weight of polyester staple fibres:			
5509.21.00	Single yarn	5%	kg	651.823
5509.22.00	Multiple (folded) or cabled yarn	5%	kg	651.824
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5509.31.00	Single yarn	5%	kg	651.825
5509.32.00	Multiple (folded) or cabled yarn	5%	kg	651.826
	Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41.00	Single yarn	5%	kg	651.827
5509.42.00	Multiple (folded) or cabled yarn	5%	kg	651.828
	Other yarn, of polyester staple fibres:			
5509.51.00	Mixed mainly or solely with artificial staple fibres	5%	kg	651.841
5509.52.00	Mixed mainly or solely with wool or fine animal hair	5%	kg	651.842
5509.53.00	Mixed mainly or solely with cotton	5%	kg	651.843
5509.59.00	Other	5%	kg	651.8491
	Other yarn, of acrylic or modacrylic staple fibres:			
5509.61.00	Mixed mainly or solely with wool or fine animal hair	5%	kg	651.844
5509.62.00	Mixed mainly or solely with cotton	5%	kg	651.845
5509.69.00	Other	5%	kg	651.8492
	Other yarn:			
5509.91.00	Mixed mainly or solely with wool or fine animal hair	5%	kg	651.846
5509.92.00	Mixed mainly or solely with cotton	5%	kg	651.847
5509.99.00	Other	5%	kg	651.8499
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	5%	kg	651.861

5510.12.00	Multiple (folded) or cabled yarn	5%	kg	651.862
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	5%	kg	651.871
5510.30.00	Other yarn, mixed mainly or solely with cotton	5%	kg	651.872
5510.90.00	Other yarn	5%	kg	651.879
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	5%	kg	651.81
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	kg	651.83
5511.30.00	Of artificial staple fibres	5%	kg	651.85
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	5%	kg and m2	653.211
5512.19.00	Other	5%	kg and m2	653.219
	Containing 85% or more by weight of acrylic or Modacrylic staple fibres:			
5512.21.00	Unbleached or bleached	5%	kg and m2	653.251
5512.29.00	Other	5%	kg and m2	653.259
	Other:			
5512.91.00	Unbleached or bleached	5%	kg and m2	653.291
5512.99.00	Other	5%	kg and m2	653.299
55.13	**Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.**			
	Unbleached or bleached:			
5513.11.00	Of polyester staple fibres, plain weave	5%	kg and m2	653.311
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m2	653.312
5513.13.00	Other woven fabrics of polyester staple fibres	5%	kg and m2	653.313
5513.19.00	Other woven fabrics	5%	kg and m2	653.321
	Dyed:			
5513.21.00	Of polyester staple fibres, plain weave	5%	kg and m2	653.314
5513.23.00	Other woven fabrics of polyester staple fibres	5%	kg and m2	653.316
5513.29.00	Other woven fabrics	5%	kg and m2	653.322
	Of yarns of different colours:			
5513.31.00	Of polyester staple fibres, plain weave	5%	kg and m2	653.317

5513.39.00	Other woven fabrics	5%	kg and m2	653.323
	Printed:			
5513.41.00	Of polyester staple fibres, plain weave	5%	kg and m2	653.3192
5513.49.00	Other woven fabrics	5%	kg and m2	653.329
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	5%	kg and m2	653.331
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m2	653.332
5514.19.00	Other woven fabrics	5%	kg and m2	653.341
	Dyed:			
5514.21.00	Of polyester staple fibres, plain weave	5%	kg and m2	653.334
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m2	653.335
5514.23.00	Other woven fabrics of polyester staple fibres	5%	kg and m2	653.336
5514.29.00	Other woven fabrics	5%	kg and m2	653.342
5514.30.00	Of yarns of different colours	5%	kg and m2	###
	Printed:			
5514.41.00	Of polyester staple fibres, plain weave	5%	kg and m2	653.3392
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m2	653.3393
5514.43.00	Other woven fabrics of polyester staple fibres	5%	kg and m2	653.3399
5514.49.00	Other woven fabrics	5%	kg and m2	653.349
55.15	**Other woven fabrics of synthetic staple fibres.**			
	Of polyester staple fibres:			
5515.11.00	Mixed mainly or solely with viscose rayon stable fibres	5%	kg and m2	653.431
5515.12.00	Mixed mainly or solely with man-made filaments	5%	kg and m2	653.421
5515.13.00	Mixed mainly or solely with wool or fine animal hair	5%	kg and m2	653.411
5515.19.00	Other	5%	kg and m2	653.432
	Of acrylic or modacrylic staple fibres:			
5515.21.00	Mixed mainly or solely with man-made filaments	5%	kg and m2	653.422
5515.22.00	Mixed mainly or solely with wool or fine animal hair	5%	kg and m2	653.412
5515.29.00	Other	5%	kg and m2	653.433
	Other woven fabrics:			
5515.91.00	Mixed mainly or solely with man-made filaments	5%	kg and m2	653.423

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
5515.99.00	Other	5%	kg and m2	653.439
55.16	**Woven fabrics of artificial staple fibres.**			
	Containing 85% or more by weight of artificial stable fibres:			
5516.11.00	Unbleached or bleached	5%	kg and m2	653.61
5516.12.00	Dyed	5%	kg and m2	653.62
5516.13.00	Of yarns of different colours	5%	kg and m2	653.63
5516.14.00	Printed	5%	kg and m2	653.64
	Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man-made filaments:			
5516.21.00	Unbleached or bleached	5%	kg and m2	653.831
5516.22.00	Dyed	5%	kg and m2	653.832
5516.23.00	Of yarns of different colours	5%	kg and m2	653.833
5516.24.00	Printed	5%	kg and m2	653.834
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31.00	Unbleached or bleached	5%	kg and m2	653.821
5516.32.00	Dyed	5%	kg and m2	653.822
5516.33.00	Of yarns of different colours	5%	kg and m2	653.823
5516.34.00	Printed	5%	kg and m2	653.824
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516.41.00	Unbleached or bleached	5%	kg and m2	653.811
5516.42.00	Dyed	5%	kg and m2	653.812
5516.43.00	Of yarns of different colours	5%	kg and m2	653.813
5516.44.00	Printed	5%	kg and m2	653.814
	Other:			
5516.91.00	Unbleached or bleached	5%	kg and m2	653.891
5516.92.00	Dyed	5%	kg and m2	653.892
5516.93.00	Of yarns of different colours	5%	kg and m2	653.893
5516.94.00	Printed	5%	kg and m2	653.894

CHAPTER 56

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

Notes.

1. This Chapter does not cover:

   (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 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 5811.00;

   (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); or

   (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 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% 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.

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56.01	**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**			
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:			
5601.10.10	Sanitary towels and tampons	20%	kg and m3	657.711
5601.10.20	Napkins and napkin liners for babies	20%	kg and m3	657.712
5601.10.90	Other	20%	kg and m3	657.713
5601.20.00	Wadding; other articles of wadding:			
5601.21.00	Of cotton:			
5601.21.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg and m3	657.714
5601.21.20	Rolls of wadding for cigarette filter tips	5%	kg and m3	657.715
5601.21.30	Articles of wadding	20%	kg and m3	657.716
5601.21.90	Other	5%	kg and m3	657.717
5601.22.00	Of man-made fibres:			
5601.22.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg and m3	657.718
5601.22.20	Rolls of wadding for cigarette filter tips	5%	kg and m3	657.7191
5601.22.30	Articles of wadding	20%	kg and m3	657.7192
5601.22.90	Other	5%	kg and m3	657.7193
5601.29.00	Other:			
5601.29.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg and m3	657.7194
5601.29.20	Rolls of wadding for cigarette filter tips	5%	kg and m3	657.7195
5601.29.30	Articles of wadding	20%	kg and m3	657.7196
5601.29.90	Other	5%	kg and m3	657.7197
5601.30.00	Textile flock and dust and mill neps	5%	kg and m3	657.7198
56.02	**Felt, whether or not impregnated, coated, covered or laminated.**			
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	5%	kg and m3	657.11
	Other felt, not impregnated, coated, covered or laminated:			
5602.21.00	Of wool or fine animal hair	5%	kg and m3	657.121
5602.29.00	Of other textile materials	5%	kg and m3	657.129
5602.90.00	Other	5%	kg and m3	657.19
56.03	**Nonwovens, whether or not impregnated, coated, covered or laminated.**			
	Of man-made filaments:			
5603.11.00	Weighing not more than 25 g/m2	5%	kg and m2	657.21

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
5603.12.00	Weighing more than 25 g/m2 but not more than 70 g/m2	5%	kg and m2	657.22
5603.13.00	Weighing more than 70 g/m2 but not more than 150 g/m2	5%	kg and m2	657.23
5603.14.00	Weighing more than 150 g/m2	5%	kg and m2	657.24
	Other:			
5603.91.00	Weighing not more than 25 g/m2	5%	kg and m2	657.25
5603.92.00	Weighing more than 25 g/m2 but not more than 70 g/m2	5%	kg and m2	657.26
5603.93.00	Weighing more than 70 g/m2 but not more than 150 g/m2	5%	kg and m2	657.27
5603.94.00	Weighing more than 150 g/m2	5%	kg and m2	657.28
56.04	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics.**			
5604.10.00	Rubber thread and cord, textile covered	5%	kg and m3	657.81
5604.90.00	Other	5%	kg and m3	657.89
5605.00.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 5405.00.00, combined with metal in the form of thread, strip or powder or covered with metal.**	5%	kg and m3	651.91
5606.00.00	**Gimped yarn, and strip and the like of heading 54.04 or 5405.00.00, gimped (other than those of heading 5605.00.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**	5%	kg and m3	656.31
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	15%	kg and m3	657.513
5607.29.00	Other:			
5607.29.10	Other twine and ropes	15%	kg and m3	657.514
5607.29.90	Other	5%	kg and m3	657.515
	Of polyethylene or polypropylene:			
5607.41.00	Binder or baler twine	15%	kg and m3	657.518
5607.49.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5607.49.10	Twine and ropes	15%	kg and m^3	657.5195
5607.49.90	Other	5%	kg and m^3	657.5191
5607.50.00	Of other synthetic fibres:			
5607.50.10	Twine and ropes	15%	kg and m^3	657.5192
5607.50.90	Other	5%	kg and m^3	657.5193
5607.90.00	Other:			
5607.90.10	Of jute	15%	kg and m^3	657.5194
5607.90.90	Other	5%	kg and m^3	657.5199
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:			
5608.11.00	Made up fishing nets	Free	kg and m^3	657.521
5608.19.00	Other:			
5608.19.10	Net shopping bags	20%	kg and m^3	657.522
5608.19.90	Other	5%	kg and m^3	657.523
5608.90.00	Other:			
5608.90.10	Made up fishing nets	Free	kg and m^3	657.524
5608.90.20	Net shopping bags	20%	kg and m^3	657.525
5608.90.90	Other	5%	kg and m^3	657.529
5609.00.00	**Articles of yarn, strip or the like of heading 54.04 or 5405.00.00, twine, cordage, rope or cables, not elsewhere specified or included.**	20%	kg and m^3	657.59

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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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
57.01	**Carpets and other textile floor coverings, knotted, whether or not made up.**			
5701.10.00	Of wool or fine animal hair	20%	kg and m^2	659.21
5701.90.00	Of other textile materials	20%	kg and m^2	659.29
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	20%	kg and m^2	659.3
5702.20.00	Floor coverings of coconut fibres (coir)	20%	kg and m^2	659.591
	Other, of pile construction, not made up:			
5702.31.00	Of wool or fine animal hair	20%	kg and m^2	659.511
5702.32.00	Of man-made textile materials	20%	kg and m^2	659.521
5702.39.00	Of other textile materials	20%	kg and m^2	659.592
	Other, of pile construction, made up:			
5702.41.00	Of wool or fine animal hair	20%	kg and m^2	659.512
5702.42.00	Of man-made textile materials	20%	kg and m^2	659.522
5702.49.00	Of other textile materials	20%	kg and m^2	659.593
5702.50.00	Other, not of pile construction, not made up	20%	kg and m^2	###
	Other, not of pile construction, made up:			
5702.91.00	Of wool or fine animal hair	20%	kg and m^2	659.519
5702.92.00	Of man-made textile materials	20%	kg and m^2	659.529
5702.99.00	Of other textile materials	20%	kg and m^2	659.599
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up.**			
5703.10.00	Of wool or fine animal hair	20%	kg and m^2	659.41
5703.20.00	Of nylon or other polyamides	20%	kg and m^2	659.42
5703.30.00	Of other man-made textile materials	20%	kg and m^2	659.43
5703.90.00	Of other textile materials	20%	kg and m^2	659.49
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	20%	kg and m^2	659.611
5704.90.00	Other	20%	kg and m^2	659.619
5705.00.00	**Other carpets and other textile floor coverings, whether or not made up.**	20%	kg and m^2	659.69

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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 5803.00 "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 or 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 appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805.00)

7. In addition to the products of heading 5809.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	5%	kg and m2	654.35
	Of cotton:			
5801.21.00	Uncut weft pile fabrics	5%	kg and m2	652.141
5801.22.00	Cut corduroy	5%	kg and m2	652.151
5801.23.00	Other weft pile fabrics	5%	kg and m2	652.152
5801.24.00	Warp pile fabrics, épinglé (uncut)	5%	kg and m2	652.142
5801.25.00	Warp pile fabrics, cut	5%	kg and m2	652.153
5801.26.00	Chenille fabrics	5%	kg and m2	652.154
	Of man-made fibres:			
5801.31.00	Uncut weft pile fabrics	5%	kg and m2	653.911
5801.32.00	Cut corduroy	5%	kg and m2	653.931
5801.33.00	Other weft pile fabrics	5%	kg and m2	653.932
5801.34.00	Warp pile fabrics, épinglé (uncut)	5%	kg and m2	653.912
5801.35.00	Warp pile fabrics, cut	5%	kg and m2	653.933
5801.36.00	Chenille fabrics	5%	kg and m2	653.934
5801.90.00	Of other textile materials	5%	kg and m2	654.95
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.**			
	Terry towelling and similar woven terry fabrics, of cotton:			
5802.11.00	Unbleached	5%	kg and m2	652.12
5802.19.00	Other	5%	kg and m2	652.13
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	5%	kg and m2	654.96
5802.30.00	Tufted textile fabrics	5%	kg and m2	654.97
5803.00.00	**Gauze, other than narrow fabrics of heading 58.06.**	5%	kg and m2	###
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	5%	kg and m2	656.41
	Mechanically made lace:			
5804.21.00	Of man-made fibres	5%	kg	656.421
5804.29.00	Of other textile materials	5%	kg	656.422
5804.30.00	Hand-made lace	5%	kg	656.43

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
5805.00.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**	5%	kg and m2	658.91
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	5%	kg and m2	656.11
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	kg and m2	656.12
	Other woven fabrics:			
5806.31.00	Of cotton	5%	kg and m2	656.131
5806.32.00	Of man-made fibres	5%	kg and m2	656.132
5806.39.00	Of other textile materials	5%	kg and m2	656.133
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	kg and m2	656.14
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	15%	kg	656.21
5807.90.00	Other	15%	kg	656.29
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	5%	kg	656.321
5808.90.00	Other	5%	kg	656.329
5809.00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605.00.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	5%	kg and m2	654.91
58.10	**Embroidery in the piece, in strips or in motifs.**			
5810.10.00	Embroidery without visible ground	5%	kg	656.51
	Other embroidery:			
5810.91.00	Of cotton	5%	kg	656.591
5810.92.00	Of man-made fibres	5%	kg	656.592

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SITC REV. 3
5810.99.00	Of other textile materials	5%	kg	656.599
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.**	5%	kg and m^2	657.4

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CHAPTER 59

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

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803.00 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 fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

      (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

      (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

      (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 5811.00;

(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 59.05, 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 5907.00).

4. 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 5811.00.

5. Heading 5907.00 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 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).

6. Heading 5910.00 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).

7. 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 5908.00 to 5910.00), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 5908.00 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).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	STAT.
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.**			
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5%	kg	657.311
5901.90.00	Other	5%	kg	657.319
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	5%	kg	657.931
5902.20.00	Of polyesters	5%	kg	657.932
5902.90.00	Other	5%	kg	657.939
59.03	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**			
5903.10.00	With poly (vinyl chloride)	5%	kg	657.321
5903.20.00	With polyurethane	5%	kg	657.322
5903.90.00	Other	5%	kg	657.329
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	20%	kg and m2	659.121
5904.90.00	Other	20%	kg and m2	659.129
5905.00.00	**Textile wall coverings.**	5%	kg and m2	657.35
59.06	**Rubberised textile fabrics, other than those of heading 59.02.**			
5906.10.00	Adhesive tape of a width not exceeding 20 cm	5%	kg	657.331
	Other:			
5906.91.00	Knitted or crocheted	5%	kg and m2	657.332
5906.99.00	Other	5%	kg	657.339
5907.00.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	5%	kg	657.34

HEADING	DESCRIPTION OF GOODS			
5908.00.00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**	5%	kg	657.72
5909.00.00	**Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.**	5%	kg	657.91
5910.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**	5%	kg	657.92
59.11	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter.**			
5911.10.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%	kg	657.735
5911.20.00	Bolting cloth, whether or not made up	5%	kg	657.731
	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	5%	kg	657.732
5911.32.00	Weighing 650 g/m^2 or more	5%	kg	657.733
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	kg	657.734
5911.90.00	Other	5%	kg	657.739

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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 the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

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60.01	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**			
6001.10.00	"Long pile" fabrics	5%	kg and m2	655.11
	Looped pile fabrics:			
6001.21.00	Of cotton	5%	kg and m2	655.121
6001.22.00	Of man-made fibres	5%	kg and m2	655.122
6001.29.00	Of other textile materials	5%	kg and m2	655.129
	Other:			
6001.91.00	Of cotton	5%	kg and m2	655.191
6001.92.00	Of man-made fibres	5%	kg and m2	655.192
6001.99.00	Of other textile materials	5%	kg and m2	655.199
60.02	**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by 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 but not containing rubber thread	5%	kg and m2	655.221
6002.90.00	Other	5%	kg and m2	655.29
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	5%	kg and m2	655.296
6003.20.00	Of cotton	5%	kg and m2	655.297
6003.30.00	Of synthetic fibres	5%	kg and m2	655.294
6003.40.00	Of artificial fibres	5%	kg and m2	655.295
6003.90.00	Other	5%	kg and m2	655.299
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 than those of heading 60.01.**			
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	5%	kg and m2	655.391
6004.90.00	Other	5%	kg and m2	655.399
60.05	**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**			
	Of cotton:			
6005.21.00	Unbleached or bleached	5%	kg and m2	655.492
6005.22.00	Dyed	5%	kg and m2	655.493
6005.23.00	Of yarns of different colours	5%	kg and m2	655.494

6005.24.00	Printed	5%	kg and m^2	655.495
	Of synthetic fibres:			
6005.31.00	Unbleached or bleached	5%	kg and m^2	655.496
6005.32.00	Dyed	5%	kg and m^2	655.497
6005.33.00	Of yarns of different colours	5%	kg and m^2	655.498
6005.34.00	Printed	5%	kg and m^2	655.531
	Of artificial fibres:			
6005.41.00	Unbleached or bleached.	5%	kg and m^2	655.532
6005.42.00	Dyed	5%	kg and m^2	655.533
6005.43.00	Of yarns of different colours	5%	kg and m^2	655.534
6005.44.00	Printed	5%	kg and m^2	655.535
6005.90.00	Other	5%	kg and m^2	655.539
60.06	**Other knitted or crocheted fabrics.**			
6006.10.00	Of wool or fine animal hair	5%	kg and m^2	655.641
	Of cotton:			
6006.21.00	Unbleached or bleached	5%	kg and m^2	655.642
6006.22.00	Dyed	5%	kg and m^2	655.643
6006.23.00	Of yarns of different colours	5%	kg and m^2	655.644
6006.24.00	Printed	5%	kg and m^2	655.645
	Of synthetic fibres:			
6006.31.00	Unbleached or bleached	5%	kg and m^2	655.646
6006.32.00	Dyed	5%	kg and m^2	655.647
6006.33.00	Of yarns of different colours	5%	kg and m^2	655.648
6006.34.00	Printed	5%	kg and m^2	655.649
	Of artificial fibres:			
6006.41.00	Unbleached or bleached	5%	kg and m^2	655.651
6006.42.00	Dyed	5%	kg and m^2	655.652
6006.43.00	Of yarns of different colours	5%	kg and m^2	655.653
6006.44.00	Printed	5%	kg and m^2	655.654
6006.90.00	Other	5%	kg and m^2	666.659

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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 6309.00; 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 fulfill 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 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 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.

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; it also covers babies' napkins;

(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 6113.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 6113.00.

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.

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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	20%	kg and u	843.12
6101.30.00	Of man-made fibres	20%	kg and u	843.13
6101.90.00	Of other textile materials	20%	kg and u	843.19
61.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.**			
6102.10.00	Of wool or fine animal hair	20%	kg and u	844.11
6102.20.00	Of cotton	20%	kg and u	844.12
6102.30.00	Of man-made fibres	20%	kg and u	844.13
6102.90.00	Of other textile materials	20%	kg and u	844.19
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:			
6103.10.10	Shirt-jac suits	20%	kg and u	843.211
6103.10.90	Other	20%	kg and u	843.212
	Ensembles:			
6103.22.00	Of cotton	20%	kg and u	843.222
6103.23.00	Of synthetic fibres	20%	kg and u	843.223
6103.29.00	Of other textile materials	20%	kg and u	843.229
	Jackets and blazers:			
6103.31.00	Of wool or fine animal hair:			
6103.31.10	Shirt-jac or shirt-jac suits	20%	kg and u	843.231
6103.31.90	Other	20%	kg and u	843.232
6103.32.00	Of cotton:			
6103.32.10	Shirt-jac suits	20%	kg and u	843.233
6103.32.90	Other	20%	kg and u	843.234
6103.33.00	Of synthetic fibres:			
6103.33.10	Shirt-jac suits	20%	kg and u	843.235
6103.33.90	Other	20%	kg and u	843.236

HEADING				
6103.39.00	Of other textile materials:			
6103.39.10	Shirt-jacs	20%	kg and u	843.237
6103.39.90	Other	20%	kg and u	843.239
	Trousers, bib and brace overalls, breeches and shorts:			
6103.41.00	Of wool or fine animal hair:			
6103.41.10	Trousers and shorts	20%	kg and u	843.241
6103.41.90	Other	20%	kg and u	843.242
6103.42.00	Of cotton:			
6103.42.10	Trousers and shorts	20%	kg and u	843.243
6103.42.90	Other	20%	kg and u	843.244
6103.43.00	Of synthetic fibres:			
6103.43.10	Trousers and shorts	20%	kg and u	843.245
6103.43.90	Other	20%	kg and u	843.246
6103.49.00	Of other textile materials:			
6103.49.10	Trousers and shorts	20%	kg and u	843.247
6103.49.90	Other	20%	kg and u	843.249
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	20%	kg and u	844.213
6104.19.00	Of other textile materials	20%	kg and u	844.219
	Ensembles:			
6104.22.00	Of cotton	20%	kg and u	844.222
6104.23.00	Of synthetic fibres	20%	kg and u	844.223
6104.29.00	Of other textile materials	20%	kg and u	844.229
	Jackets and blazers:			
6104.31.00	Of wool or fine animal hair	20%	kg and u	844.231
6104.32.00	Of cotton	20%	kg and u	844.232
6104.33.00	Of synthetic fibres	20%	kg and u	844.233
6104.39.00	Of other textile materials	20%	kg and u	844.239
	Dresses:			
6104.41.00	Of wool or fine animal hair	20%	kg and u	844.241
6104.42.00	Of cotton	20%	kg and u	844.242
6104.43.00	Of synthetic fibres	20%	kg and u	844.243
6104.44.00	Of artificial fibres	20%	kg and u	844.244
6104.49.00	Of other textile materials	20%	kg and u	844.249
	Skirts and divided skirts:			
6104.51.00	Of wool or fine animal hair	20%	kg and u	844.251
6104.52.00	Of cotton	20%	kg and u	844.252

6104.53.00	Of synthetic fibres	20%	kg and u	844.253
6104.59.00	Of other textile materials	20%	kg and u	844.259
	Trousers, bib and brace overalls, breeches and shorts:			
6104.61.00	Of wool or fine animal hair	20%	kg and u	844.261
6104.62.00	Of cotton	20%	kg and u	844.262
6104.63.00	Of synthetic fibres	20%	kg and u	844.263
6104.69.00	Of other textile materials	20%	kg and u	844.269
61.05	**Men's or boys' shirts, knitted or crocheted.**			
6105.10.00	Of cotton	20%	kg and u	843.71
6105.20.00	Of man-made fibres	20%	kg and u	843.791
6105.90.00	Of other textile materials	20%	kg and u	843.799
61.06	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**			
6106.10.00	Of cotton:			
6106.10.10	Blouses and shirt-blouses	20%	kg and u	844.71
6106.10.20	Shirts	20%	kg and u	844.72
6106.20.00	Of man-made fibres:			
6106.20.10	Blouses and short-blouses	20%	kg and u	844.73
6106.20.20	Shirts	20%	kg and u	844.74
6106.90.00	Of other textile materials:			
6106.90.10	Blouses and short-blouses	20%	kg and u	844.75
6106.90.20	Shirts	20%	kg and u	844.76
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	20%	kg and u	843.811
6107.12.00	Of man-made fibres	20%	kg and u	843.812
6107.19.00	Of other textile materials	20%	kg and u	843.819
	Nightshirts and pyjamas:			
6107.21.00	Of cotton	20%	kg and u	843.821
6107.22.00	Of man-made fibres	20%	kg and u	843.822
6107.29.00	Of other textile materials	20%	kg and u	843.829
	Other:			
6107.91.00	Of cotton	20%	kg and u	843.891
6107.99.00	Of other textile materials	20%	kg and u	843.899
61.08	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.**			
	Slips and petticoats:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
6108.11.00	Of man-made fibres	20%	kg and u	844.811
6108.19.00	Of other textile materials	20%	kg and u	844.819
	Briefs and panties:			
6108.21.00	Of cotton	20%	kg and u	844.821
6108.22.00	Of man-made fibres	20%	kg and u	844.822
6108.29.00	Of other textile materials	20%	kg and u	844.829
	Nightdresses and pyjamas:			
6108.31.00	Of cotton	20%	kg and u	844.831
6108.32.00	Of man-made fibres	20%	kg and u	844.832
6108.39.00	Of other textile materials	20%	kg and u	844.839
	Other:			
6108.91.00	Of cotton:			
6108.91.10	Undergarments	20%	kg and u	844.891
6108.91.90	Other	20%	kg and u	844.892
6108.92.00	Of man-made fibres:			
6108.92.10	Undergarments	20%	kg and u	844.893
6108.92.90	Other	20%	kg and u	844.894
6108.99.00	Of other textile materials:			
6108.99.10	Undergarments	20%	kg and u	844.895
6108.99.90	Other	20%	kg and u	844.899
61.09	**T-shirts, singlets and other vests, knitted or crocheted.**			
6109.10.00	Of cotton:			
6109.10.10	T-shirts	20%	kg and u	845.41
6109.10.20	Singlets and other vests	20%	kg and u	845.42
6109.90.00	Of other textile materials:			
6109.90.10	T-shirts	20%	kg and u	845.43
6109.90.20	Singlets and other vests	20%	kg and u	845.44
61.10	**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**			
	Of wool or fine animal hair:			
6110.11.00	Of wool	20%	kg and u	845.311
6110.12.00	Of Kashmir (cashmere) goats	20%	kg and u	845.312
6110.19.00	Other	20%	kg and u	845.319
6110.20.00	Of cotton	20%	kg and u	845.32
6110.30.00	Of man-made fibres	20%	kg and u	845.33
6110.90.00	Of other textile materials	20%	kg and u	845.39
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.20.00	Of cotton:			

6111.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.123
6111.20.90	Other	20%	kg and u	845.124
6111.30.00	Of synthetic fibres:			
6111.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.125
6111.30.90	Other	20%	kg and u	845.126
6111.90.00	Of other textile materials:			
6111.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.127
6111.90.90	Other	20%	kg and u	845.129
61.12	**Track suits, ski suits and swimwear, knitted or crocheted.**			
	Track suits:			
6112.11.00	Of cotton	20%	kg and u	845.911
6112.12.00	Of synthetic fibres	20%	kg and u	845.912
6112.19.00	Of other textile materials	20%	kg and u	845.919
6112.20.00	Ski suits	20%	kg and u	845.924
	Men's or boys' swimwear:			
6112.31.00	Of synthetic fibres	20%	kg and u	845.621
6112.39.00	Of other textile materials	20%	kg and u	845.629
	Women's or girls' swimwear:			
6112.41.00	Of synthetic fibres	20%	kg and u	845.641
6112.49.00	Of other textile materials	20%	kg and u	845.649
6113.00.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.00.**	20%	kg and u	845.24
61.14	**Other garments, knitted or crocheted.**			
6114.20.00	Of cotton	20%	kg and u	845.992
6114.30.00	Of man-made fibres	20%	kg and u	845.993
6114.90.00	Of other textile materials	20%	kg and u	845.999
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)	20%	kg and 2u	###
	Other panty hose and tights:			
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	kg and 2u	846.211

HEADING	DESCRIPTION OF GOODS	[illegible]	[illegible]	[illegible]
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	kg and 2u	846.212
6115.29.00	Of other textile materials	20%	kg and 2u	846.219
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	kg and 2u	846.22
	Other:			
6115.94.00	Of wool or fine animal hair:			
6115.94.10	Socks and ankle-socks	20%	kg and 2u	846.291
6115.94.90	Other	20%	kg and 2u	846.292
6115.95.00	Of cotton:			
6115.95.10	Socks and ankle-socks	20%	kg and 2u	846.293
6115.95.90	Other	20%	kg and 2u	846.294
6115.96.00	Of synthetic fibres:			
6115.96.10	Socks and ankle-socks	20%	kg and 2u	846.295
6115.96.90	Other	20%	kg and 2u	846.296
6115.99.00	Of other textile materials:			
6115.99.10	Socks and ankle-socks	20%	kg and 2u	846.297
6115.99.90	Other	20%	kg and 2u	846.299
61.16	**Gloves, mittens and mitts, knitted or crocheted.**			
6116.10.00	Impregnated, coated or covered with plastics or rubber	20%	kg and 2u	846.91
	Other:			
6116.91.00	Of wool or fine animal hair	20%	kg and 2u	845.921
6116.92.00	Of cotton	20%	kg and 2u	845.922
6116.93.00	Of synthetic fibres	20%	kg and 2u	845.923
6116.99.00	Of other textile materials	20%	kg and 2u	845.929
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	20%	kg and u	846.93
6117.80.00	Other accessories:			
6117.80.10	Ties, bow ties and cravats	20%	kg and u	846.94
6117.80.90	Other	20%	kg and u	###
6117.90.00	Parts	5%	kg and u	846.999

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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 6309.00; or

   (b) Orthopaedic appliances, surgical belts, trusses or 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 fulfill 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 or ski suits, of heading 62.11.

4. 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; it also covers babies' napkins;

(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.

5. 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.

6. 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 garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
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.**			
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201.11.00	Of wool or fine animal hair	20%	kg and u	841.114
6201.12.00	Of cotton	20%	kg and u	841.121
6201.13.00	Of man-made fibres	20%	kg and u	841.122
6201.19.00	Of other textile materials	20%	kg and u	841.129
	Other:			
6201.91.00	Of wool or fine animal hair	20%	kg and u	841.191
6201.92.00	Of cotton	20%	kg and u	841.192
6201.93.00	Of man-made fibres	20%	kg and u	841.193
6201.99.00	Of other textile materials	20%	kg and u	841.199
62.02	**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**			
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11.00	Of wool or fine animal hair	20%	kg and u	841.111
6202.12.00	Of cotton	20%	kg and u	841.112
6202.13.00	Of man-made fibres	20%	kg and u	841.113
6202.19.00	Of other textile materials	20%	kg and u	841.119
	Other:			
6202.91.00	Of wool or fine animal hair	20%	kg and u	842.191
6202.92.00	Of cotton	20%	kg and u	842.192
6202.93.00	Of man-made fibres	20%	kg and u	842.193
6202.99.00	Of other textile materials	20%	kg and u	842.199
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:			
6203.11.10	Shirt-jac suits	20%	kg and u	841.211
6203.11.90	Other	20%	kg and u	841.219
6203.12.00	Of synthetic fibres:			
6203.12.10	Shirt-jac suits	20%	kg and u	841.221
6203.12.90	Other	20%	kg and u	841.222
6203.19.00	Of other textile materials:			

HEADING	DESCRIPTION OF GOODS			
6203.19.10	Shirt-jac suits	20%	kg and u	841.223
6203.19.90	Other	20%	kg and u	841.229
	Ensembles:			
6203.22.00	Of cotton	20%	kg and u	841.232
6203.23.00	Of synthetic fibres	20%	kg and u	841.233
6203.29.00	Of other textile materials	20%	kg and u	841.234
	Jackets and blazers:			
6203.31.00	Of wool or fine animal hair:			
6203.31.10	Shirt-jac suits	20%	kg and u	841.35
6203.31.90	Other	20%	kg and u	841.36
6203.32.00	Of cotton:			
6203.32.10	Shirt-jac suits	20%	kg and u	841.37
6203.32.90	Other	20%	kg and u	841.38
6203.33.00	Of synthetic fibres:			
6203.33.10	Shirt-jac suits	20%	kg and u	841.391
6203.33.90	Other	20%	kg and u	841.392
6203.39.00	Of other textile materials:			
6203.39.10	Shirt-jac suits	20%	kg and u	841.393
6203.39.90	Other	20%	kg and u	841.399
	Trousers, bib and brace overalls, breeches and shorts:			
6203.41.00	Of wool or fine animal hair:			
6203.41.10	Trousers and shorts	20%	kg and u	841.411
6203.41.90	Other	20%	kg and u	841.419
6203.42.00	Of cotton:			
6203.42.10	Denim trousers and shorts	20%	kg and u	841.421
6203.42.20	Other trousers and shorts	20%	kg and u	841.422
6203.42.90	Other	20%	kg and u	841.429
6203.43.00	Of synthetic fibres:			
6203.43.10	Trousers and shorts	20%	kg and u	841.431
6203.43.90	Other	20%	kg and u	841.439
6203.49.00	Of other textile materials:			
6203.49.10	Trousers and shorts	20%	kg and u	841.491
6203.49.90	Other	20%	kg and u	841.499
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	20%	kg and u	842.211
6204.12.00	Of cotton	20%	kg and u	842.212
6204.13.00	Of synthetic fibres	20%	kg and u	842.213

6204.19.00	Of other textile materials	20%	kg and u	842.219
	Ensembles:			
6204.21.00	Of wool or fine animal hair	20%	kg and u	842.221
6204.22.00	Of cotton	20%	kg and u	842.222
6204.23.00	Of synthetic fibres	20%	kg and u	842.223
6204.29.00	Of other textile materials	20%	kg and u	842.229
	Jackets and blazers:			
6204.31.00	Of wool or fine animal hair	20%	kg and u	842.31
6204.32.00	Of cotton	20%	kg and u	842.32
6204.33.00	Of synthetic fibres	20%	kg and u	842.33
6204.39.00	Of other textile materials	20%	kg and u	842.39
	Dresses:			
6204.41.00	Of wool or fine animal hair	20%	kg and u	842.41
6204.42.00	Of cotton	20%	kg and u	842.42
6204.43.00	Of synthetic fibres	20%	kg and u	842.43
6204.44.00	Of artificial fibres	20%	kg and u	842.44
6204.49.00	Of other textile materials	20%	kg and u	842.49
	Skirts and divided skirts:			
6204.51.00	Of wool or fine animal hair	20%	kg and u	842.51
6204.52.00	Of cotton	20%	kg and u	842.52
6204.53.00	Of synthetic fibres	20%	kg and u	842.53
6204.59.00	Of other textile materials	20%	kg and u	842.59
	Trousers, bib and brace overalls, breeches and shorts:			
6204.61.00	Of wool or fine animal hair:			
6204.61.10	Trousers and shorts	20%	kg and u	842.61
6204.61.90	Other	20%	kg and u	842.62
6204.62.00	Of cotton:			
6204.62.10	Trousers and shorts	20%	kg and u	842.63
6204.62.90	Other	20%	kg and u	842.64
6204.63.00	Of synthetic fibres:			
6204.63.10	Trousers and shorts	20%	kg and u	842.65
6204.63.90	Other	20%	kg and u	842.66
6204.69.00	Of other textile materials:			
6204.69.10	Trousers and shorts	20%	kg and u	842.67
6204.69.90	Other	20%	kg and u	842.69
62.05	**Men's or boys' shirts.**			
6205.20.00	Of cotton	20%	kg and u	841.51
6205.30.00	Of man-made fibres	20%	kg and u	841.592
6205.90.00	Of other textile materials	20%	kg and u	841.599

62.06	**Women's or girls' blouses, shirts and shirt-blouses.**			
6206.10.00	Of silk or silk waste:			
6206.10.10	Blouses and shirt-blouses	20%	kg and u	842.71
6206.10.20	Shirts	20%	kg and u	842.72
6206.20.00	Of wool or fine animal hair:			
6206.20.10	Blouses and shirt-blouses	20%	kg and u	842.73
6206.20.20	Shirts	20%	kg and u	842.74
6206.30.00	Of cotton:			
6206.30.10	Blouses and shirt-blouses	20%	kg and u	842.75
6206.30.20	Shirts	20%	kg and u	842.76
6206.40.00	Of man-made fibres:			
6206.40.10	Blouses and shirt-blouses	20%	kg and u	842.77
6206.40.20	Shirts	20%	kg and u	842.78
6206.90.00	Of other textile materials:			
6206.90.10	Blouses and shirt-blouses	20%	kg and u	842.791
6206.90.20	Shirts	20%	kg and u	842.799
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	20%	kg and u	841.611
6207.19.00	Of other textile materials	20%	kg and u	841.619
	Nightshirts and pyjamas:			
6207.21.00	Of cotton	20%	kg and u	841.621
6207.22.00	Of man-made fibres	20%	kg and u	841.622
6207.29.00	Of other textile materials	20%	kg and u	841.629
	Other:			
6207.91.00	Of cotton:			
6207.91.10	Bathrobes, dressing gowns and similar articles	20%	kg and u	841.691
6207.91.20	Singlets and other vests	20%	kg and u	841.692
6207.91.90	Other	20%	kg and u	841.693
6207.99.00	Of other textile materials:			
6207.99.10	Bathrobes, dressing gowns and similar articles	20%	kg and u	841.697
6207.99.20	Singlets and other vests	20%	kg and u	841.698
6207.99.90	Other	20%	kg and u	841.699
62.08	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.**			
	Slips and petticoats:			
6208.11.00	Of man-made fibres	20%	kg and u	842.811

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SIAC REF.
6208.19.00	Of other textile materials:			
6208.19.10	Of cotton	20%	kg and u	842.812
6208.19.90	Of other	20%	kg and u	842.819
	Nightdresses and pyjamas:			
6208.21.00	Of cotton	20%	kg and u	842.821
6208.22.00	Of man-made fibres	20%	kg and u	842.822
6208.29.00	Of other textile materials	20%	kg and u	842.829
	Other:			
6208.91.00	Of cotton:			
6208.91.10	Négligés, bathrobes, dressing gowns and similar articles	20%	kg and u	842.891
6208.91.90	Other	20%	kg and u	842.892
6208.92.00	Of man-made fibres:			
6208.92.10	Négligés, bathrobes, dressing gowns and similar articles	20%	kg and u	842.893
6208.92.90	Other	20%	kg and u	842.894
6208.99.00	Of other textile materials:			
6208.99.10	Négligés, bathrobes, dressing gowns and similar articles	20%	kg and u	842.895
6208.99.90	Other	20%	kg and u	842.899
62.09	**Babies' garments and clothing accessories.**			
6209.20.00	Of cotton:			
6209.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.113
6209.20.90	Other	20%	kg and u	845.114
6209.30.00	Of synthetic fibres:			
6209.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.115
6209.30.90	Other	20%	kg and u	845.116
6209.90.00	Of other textile materials:			
6209.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.117
6209.90.90	Other	20%	kg and u	845.119
62.10	**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 5907.00.00.**			
6210.10.00	Of fabrics of heading No. 56.02 or 56.03	20%	kg and u	845.21
6210.20.00	Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00	20%	kg and u	845.221
6210.30.00	Other garments; of the type described in subheadings 6202.11.00 to 6202.19.00	20%	kg and u	845.231
6210.40.00	Other men's or boys' garments	20%	kg and u	845.229
6210.50.00	Other women's or girls' garments	20%	kg and u	845.239

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
62.11	**Track suits, ski suits and swimwear; other garments.**			
	Swimwear:			
6211.11.00	Men's or boys'	20%	kg and u	845.61
6211.12.00	Women's or girls'	20%	kg and u	845.63
6211.20.00	Ski suits	20%	kg and u	845.81
	Other garments, men's or boys':			
6211.32.00	Of cotton	20%	kg and u	845.872
6211.33.00	Of man-made fibres	20%	kg and u	845.873
6211.39.00	Of other textile materials	20%	kg and u	845.879
	Other garments, women's or girls':			
6211.41.00	Of wool or fine animal hair	20%	kg and u	845.891
6211.42.00	Of cotton	20%	kg and u	845.892
6211.43.00	Of man-made fibres	20%	kg and u	845.893
6211.49.00	Of other textile materials	20%	kg and u	845.899
62.12	**Brassiéres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**			
6212.10.00	Brassiéres	20%	kg and u	845.51
6212.20.00	Girdles and panty-girdles	20%	kg and u	845.521
6212.30.00	Corselettes	20%	kg and u	845.522
6212.90.00	Other	20%	kg and u	845.529
62.13	**Handkerchiefs.**			
6213.20.00	Of cotton	20%	kg and u	846.112
6213.90.00	Of other textile materials	20%	kg and u	846.119
62.14	**Shawls, scarves, mufflers, mantillas, veils and the like.**			
6214.10.00	Of silk or silk waste	20%	kg and u	846.121
6214.20.00	Of wool or fine animal hair	20%	kg and u	846.122
6214.30.00	Of synthetic fibres	20%	kg and u	846.123
6214.40.00	Of artificial fibres	20%	kg and u	846.124
6214.90.00	Of other textile materials	20%	kg and u	846.129
62.15	**Ties, bow ties and cravats.**			
6215.10.00	Of silk or silk waste	20%	kg and u	846.131
6215.20.00	Of man-made fibres	20%	kg and u	846.132
6215.90.00	Of other textile materials	20%	kg and u	846.139
6216.00	**Gloves, mittens and mitts.**			
6216.00.10	Industrial gloves	10%	kg and u	846.141
6216.00.90	Other	20%	kg and u	846.149

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	20%	kg and u	846.191
6217.90.00	Parts	5%	kg	846.199

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CHAPTER 63

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

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover:

   (a) Goods of Chapters 56 to 62; or

   (b) Worn clothing or other worn articles of heading 6309.00.

3. Heading 6309.00 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 5705.00 and tapestries of heading 5805.00;

   (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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SITC REV. 3
	I - OTHER MADE UP TEXTILE ARTICLES			
63.01	**Blankets and travelling rugs.**			
6301.10.00	Electric blankets	20%	kg and u	775.85
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	kg	658.31
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton	20%	kg	658.32
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	kg	658.33
6301.90.00	Other blankets and travelling rugs	20%	kg	658.39
63.02	**Bed linen, table linen, toilet linen and kitchen linen.**			
6302.10.00	Bed linen, knitted or crocheted	20%	kg	658.41
	Other bed linen, printed:			
6302.21.00	Of cotton	20%	kg	658.421
6302.22.00	Of man-made fibres	20%	kg	658.431
6302.29.00	Of other textile materials	20%	kg	658.432
	Other bed linen:			
6302.31.00	Of cotton	20%	kg	658.422
6302.32.00	Of man-made fibres	20%	kg	658.433
6302.39.00	Of other textile materials	20%	kg	658.439
6302.40.00	Table linen, knitted or crocheted	20%	kg	658.44
	Other table linen:			
6302.51.00	Of cotton	20%	kg	658.45
6302.53.00	Of man-made fibres	20%	kg	658.462
6302.59.00	Of other textile materials	20%	kg	658.469
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	kg	658.471
	Other:			
6302.91.00	Of cotton	20%	kg	658.472
6302.93.00	Of man-made fibres	20%	kg	658.482
6302.99.00	Of other textile materials	20%	kg	658.489
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances.**			
	Knitted or crocheted:			
6303.12.00	Of synthetic fibres:			
6303.12.10	Curtains (including drapes)	20%	kg and u	658.513

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
6303.12.90	Other	20%	kg and u	658.514
6303.19.00	Of other textile materials:			
6303.19.10	Curtains (including drapes)	20%	kg and u	658.515
6303.19.90	Other	20%	kg and u	658.516
	Other:			
6303.91.00	Of cotton	20%	kg and u	658.517
6303.92.00	Of synthetic fibres	20%	kg and u	658.518
6303.99.00	Of other textile materials	20%	kg and u	658.519
63.04	**Other furnishing articles, excluding those of heading 94.04.**			
	Bedspreads:			
6304.11.00	Knitted or crocheted	20%	kg	658.521
6304.19.00	Other	20%	kg	658.529
	Other:			
6304.91.00	Knitted or crocheted	20%	kg	658.591
6304.92.00	Not knitted or crocheted, of cotton:			
6304.92.10	Woven wall hangings	20%	kg	658.592
6304.92.90	Other	20%	kg	658.593
6304.93.00	Not knitted or crocheted, of synthetic fibres:			
6304.93.10	Woven wall hangings	20%	kg	658.594
6304.93.90	Other	20%	kg	658.595
6304.99.00	Not knitted or crocheted, of other textile materials:			
6304.99.10	Woven wall hangings	20%	kg	658.596
6304.99.90	Other	20%	kg	658.599
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	Free	kg and u	658.11
6305.20.00	Of cotton	5%	kg and u	658.12
	Of man-made textile materials:			
6305.32.00	Flexible intermediate bulk containers	5%	kg and u	658.131
6305.33.00	Other, of polyethylene or polypropylene strip or the like	5%	kg and u	658.132
6305.39.00	Other	5%	kg and u	658.139
6305.90.00	Of other textile materials	5%	kg and u	658.19
63.06	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**			

H.S. CODE	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	STAT. CODE
	Tarpaulins, awnings and sunblinds:			
6306.12.00	Of synthetic fibres:			
6306.12.10	Tarpaulins	5%	kg	658.214
6306.12.20	Awnings	20%	kg	658.215
6306.12.30	Sunblinds	20%	kg	658.216
6306.19.00	Of other textile materials:			
6306.19.10	Tarpaulins	5%	kg	658.217
6306.19.20	Awnings	20%	kg	658.218
6306.19.90	Sunblinds	20%	kg	658.219
	Tents:			
6306.22.00	Of synthetic fibres	20%	kg	658.222
6306.29.00	Of other textile materials	20%	kg	658.229
6306.30.00	Sails	15%	kg	###
6306.40.00	Pneumatic mattresses	20%	kg	###
	Other:			
6306.91.00	Of cotton	20%	kg	658.291
6306.99.00	Of other textile materials	20%	kg	658.299
63.07	**Other made up articles, including dress patterns.**			
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	kg	658.92
6307.20.00	Life-jackets and life-belts	Free	kg	658.931
6307.90.00	Other:			
6307.90.10	Dress patterns, of canvas	Free	kg	658.932
6307.90.20	Dress patterns, of other textile materials	20%	kg	658.933
6307.90.30	Flags, pennants and banners	20%	kg	658.934
6307.90.40	Pin cushions	20%	kg	658.935
6307.90.50	Sanitary towels	20%	kg	658.936
6307.90.90	Other	20%	kg	658.939
	II – SETS			
6308.00.00	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	5%	kg	658.99

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
	III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS			
6309.00.00	**Worn clothing and other worn articles.**	20%	kg	269.01
63.10	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**			
6310.10.00	Sorted	5%	kg	269.021
6310.90.00	Other	5%	kg	269.029

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SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:

   (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

   (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

   (c) Worn footwear of heading 6309.00;

   (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 4112.00 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 stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12.00, 6402.19.00, 6403.12.00, 6403.19.00 and 6404.11.00, 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	20%	kg and 2u	851.11
	Other footwear:			
6401.92.00	Covering the ankle but not covering the knee:			
6401.92.10	Waterproof boots (Wellingtons)	20%	kg and 2u	851.312
6401.92.90	Other	20%	kg and 2u	851.313
6401.99.00	Other	20%	kg and 2u	851.319
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 snowboards boots	10%	kg and 2u	851.21
6402.19.00	Other	10%	kg and 2u	851.23
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	kg and 2u	851.321
	Other footwear:			
6402.91.00	Covering the ankle	20%	kg and 2u	851.322
6402.99.00	Other:			
6402.99.10	Sandals and slippers	20%	kg and 2u	851.323
6402.99.90	Other	20%	kg and 2u	851.329
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	10%	kg and 2u	851.22
6403.19.00	Other	10%	kg and 2u	851.24
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	kg and 2u	851.41
6403.40.00	Other footwear, incorporating a protective metal toe-cap	20%	kg and 2u	851.15
	Other footwear with outer soles of leather:			
6403.51.00	Covering the ankle	20%	kg and 2u	851.481
6403.59.00	Other	20%	kg and 2u	851.482

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	Other footwear:			
6403.91.00	Covering the ankle	20%	kg and 2u	851.483
6403.99.00	Other:			
6403.99.10	With outer soles of rubber or plastics and upper straps and thongs of leather	20%	kg and 2u	851.484
6403.99.90	Other	20%	kg and 2u	851.489
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:			
6404.11.10	Sports footwear	10%	kg and 2u	851.251
6404.11.20	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	kg and 2u	851.259
6404.19.00	Other:			
6404.19.10	With outer soles of rubber or plastics and upper straps and thongs of textile materials	20%	kg and 2u	851.511
6404 19.90	Other	20%	kg and 2u	851.519
6404.20.00	Footwear with outer soles of leather or composition leather	20%	kg and 2u	851.52
64.05	**Other footwear.**			
6405.10.00	With uppers of leather or composition leather	20%	kg and 2u	851.49
6405.20.00	With uppers of textile materials	20%	kg and 2u	851.59
6405.90.00	Other	20%	kg and 2u	851.7
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.**			
6406.10.00	Uppers and parts thereof, other than stiffeners	5%	kg	851.91
6406.20.00	Outer soles and heels, of rubber or plastics	5%	kg	851.92
	Other:			
6406.91.00	Of wood	5%	kg	851.93
6406.99.00	Of other materials:			
6406.99.10	Gaiters, leggings and similar articles, and parts thereof	20%	kg	851.95
6406.99.90	Other	5%	kg	851.99

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CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes.

1. This Chapter does not cover:

   (a) Worn headgear of heading 6309.00;

   (b) Asbestos headgear (heading 68.12); or

   (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

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6501.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	5%	kg and u	657.61
6502.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	15%	kg and u	657.62
[65.03]				
6504.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	20%	kg and u	848.42
65.05	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**			
6505.10.00	Hair-nets:			
6505.10.10	Of human hair	20%	kg and u	848.431
6505.10.90	Of other materials	20%	kg and u	848.432
6505.90.00	Other	20%	kg and u	848.439
65.06	**Other headgear, whether or not lined or trimmed.**			
6506.10.00	Safety headgear	Free	kg and u	848.44
	Other:			
6506.91.00	Of rubber or of plastics	20%	kg and u	848.45
6506.99.00	Of other materials	20%	kg and u	848.499
6507.00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	5%	kg and u	848.48

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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 6602.00 are to be classified separately and are not to be treated as forming part of those articles.

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66.01	**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).**			
6601.10.00	Garden or similar umbrellas	20%	kg and u	899.411
	Other:			
6601.91.00	Having a telescopic shaft	20%	kg and u	899.412
6601.99.00	Other	20%	kg and u	899.419
6602.00.00	**Walking-sticks, seat-sticks, whips, riding-crops and the like.**	20%	kg and u	899.42
66.03	**Parts, trimmings and accessories of articles of heading 66.01 or 6602.00.00**			
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	5%	Kg	899.492
6603.90.00	Other	5%	Kg	899.499

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CHAPTER 67

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

Notes.

1. This Chapter does not cover:

   (a) Straining cloth of human hair (heading 59.11);

   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

   (c) Footwear (Chapter 64);

   (d) Headgear or hair-nets (Chapter 65);

   (e) Toys, sports requisites or carnival articles (Chapter 95); or

   (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 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; or

   (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); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

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6701.00	**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).**			
6701.00.10	Fans	20%	Kg	899.921
6701.00.20	Other articles	20%	Kg	899.922
6701.00.90	Other	5%	Kg	899.929
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**			
6702.10.00	Of plastics:			
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	Kg	899.211
6702.10.90	Other	15%	Kg	899.219
6702.90.00	Of other materials:			
6702.90.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	Kg	899.291
6702.90.90	Other	15%	Kg	899.299
6703.00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	5%	Kg	899.94
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	20%	Kg	899.951
6704.19.00	Other	20%	Kg	899.952
6704.20.00	Of human hair	20%	Kg	899.953
6704.90.00	Of other materials	20%	Kg	899.959

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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, lamps 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), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); 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.

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6801.00.00	**Setts, curbstones and flagstones, of natural stone (except slate).**	15%	kg	661.31
68.02	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**			
6802.10.00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:			
6802.10.10	Tiles, cubes and similar articles	20%	kg	661.331
6802.10.90	Other	15%	kg	661.339
	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:			
6802.21.10	Articles	20%	kg	661.341
6802.21.90	Other	15%	kg	661.349
6802.23.00	Granite:			
6802.23.10	Articles	20%	kg	661.353
6802.23.90	Other	15%	kg	661.354
6802.29.00	Other stone:			
6802.29.10	Articles	20%	kg	661.355
6802.29.90	Other	15%	kg	661.359
	Other:			
6802.91.00	Marble, travertine and alabaster:			
6802.91.10	Articles	20%	kg	661.361
6802.91.90	Other	15%	kg	661.369
6802.92.00	Other calcareous stone:			
6802.92.10	Articles	20%	kg	661.391
6802.92.90	Other	15%	kg	661.392
6802.93.00	Granite:			
6802.93.10	Articles	20%	kg	661.393
6802.93.90	Other	15%	kg	661.394
6802.99.00	Other stone:			
6802.99.10	Articles	20%	kg	661.395

6802.99.90	Other	15%	kg	661.399
6803.00	**Worked slate and articles of slate or of agglomerated slate.**			
6803.00.10	Trough, reservoirs, basins and sinks	20%	kg	661.321
6803.00.90	Other	5%	kg	661.329
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	Free	kg	663.11
	Other millstones, grindstones, grinding wheels and the like:			
6804.21.00	Of agglomerated synthetic or natural diamond	Free	kg	663.121
6804.22.00	Of other agglomerated abrasives or of ceramics	Free	kg	663.122
6804.23.00	Of natural stone	Free	kg	663.123
6804.30.00	Hand sharpening or polishing stones	Free	kg	663.13
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 or sewn or otherwise made up.**			
6805.10.00	On a base of woven textile fabric only	Free	kg	663.21
6805.20.00	On a base of paper or paperboard only	Free	kg	663.22
6805.30.00	On a base of other materials	Free	kg	663.29
68.06	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**			
6806.10.00	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5%	kg	663.51
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5%	kg	663.52
6806.90.00	Other	5%	kg	663.53

68.07	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**			
6807.10.00	In rolls	15%	kg	661.811
6807.90.00	Other	15%	kg	661.819
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.**	15%	kg	661.82
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	15%	kg	663.311
6809.19.00	Other	15%	kg	663.312
6809.90.00	Other articles:			
6809.90.10	Industrial moulds	15%	kg	663.313
6809.90.90	Other	20%	kg	663.319
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	15%	kg	663.321
6810.19.00	Other	15%	kg	663.329
	Other articles:			
6810.91.00	Prefabricated structural components for building or civil engineering	15%	kg	663.33
6810.99.00	Other:			
6810.99.10	Statues, statuettes, animal figures ; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	kg	663.341
6810.99.20	Pipes	15%	kg	663.342
6810.99.90	Other	15%	kg	663.349
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like.**			
6811.40.00	Containing asbestos	5%	kg	###
	Not containing asbestos:			
6811.81.00	Corrugated sheets	5%	kg	661.831
6811.82.00	Other sheets, panels, tiles and similar articles	5%	kg	661.832

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
6811.83.00	Tubes, pipes and tube or pipe fittings	5%	kg	661.833
6811.89.00	Other articles	5%	kg	661.839
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	5%	kg	###
	Other:			
6812.91.00	Clothing, clothing accessories, footwear and headgear	5%	kg	663.815
6812.92.00	Paper, millboard and felt	5%	kg	663.816
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls	5%	kg	663.817
6812.99.00	Other	5%	kg	663.819
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 material.**			
6813.20.00	Containing asbestos	5%	kg	###
	Not containing asbestos:			
6813.81.00	Brake linings and pads	10%	kg	663.821
6813.89.00	Other	5%	kg	663.829
68.14	**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**			
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	kg	663.351
6814.90.00	Other	5%	kg	663.359
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.**			
6815.10.00	Non-electrical articles of graphite or other carbon	5%	kg	663.36
6815.20.00	Articles of peat	5%	kg	663.37

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC (REV. 3)
	Other articles:			
6815.91.00	Containing magnesite, dolomite or chromite	5%	kg	663.38
6815.99.00	Other	5%	kg	663.39

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CHAPTER 69

CERAMIC PRODUCTS

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 6901.00 to 69.03.

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 8113.00;

   (e) Articles of Chapter 82;

   (f) Electrical insulators (heading 85.46) or fittings of insulating material of 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, lamps 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).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STC REF
	I -GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901.00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	5%	kg	662.31
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 Cr203:			
6902.10.10	Refractory bricks	5%	kg	662.321
6902.10.90	Other	5%	kg	662.322
6902.20.00	Containing by weight more than 50% of alumina(Al2O3), of silica (SiO2) or of a mixture or compound of these products:			
6902.20.10	Refractory bricks	5%	kg	662.323
6902.20.90	Other	5%	kg	662.324
6902.90.00	Other	5%	kg	662.329
69.03	**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**			
6903.10.00	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5%	kg	663.71
6903.20.00	Containing by weight more than 50% of alumina(A12O3) or of a mixture or compound of alumina and of silica (SiO2)	5%	kg	663.72
6903.90.00	Other	5%	kg	663.79
	II - OTHER CERAMIC PRODUCTS			
69.04	**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**			
6904.10.00	Building bricks	15%	kg	662.411
6904.90.00	Other:			
6904.90.10	Tiles	15%	kg	662.412
6904.90.90	Other	15%	kg	662.419

69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10.00	Roofing tiles	15%	kg	662.421
6905.90.00	Other	15%	kg	662.429
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	15%	kg	662.43
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
6907.10.10	Clay tiles	15%	kg and u	662.441
6907.10.20	Other tiles	15%	kg and u	662.442
6907.10.30	Mosaic cubes and the like	5%	kg and u	662.443
6907.10.90	Other	5%	kg and u	662.444
6907.90.00	Other:			
6907.90.10	Tiles, cubes and similar articles, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more	15%	kg and u	662.4491
6907.90.90	Other	5%	kg and u	662.4499
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
6908.10.10	Tiles	25%	kg and m2	662.451
6908.10.20	Mosaic cubes and the like	5%	kg and m2	662.452
6908.10.90	Other	5%	kg and m2	662.453
6908.90.00	Other:			
6908.90.10	Tiles, cubes and similar articles the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more	25%	kg and m2	662.4591
6908.90.90	Other	5%	kg and m2	662.4599

69.09	**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**			
	Ceramic wares for laboratory, chemical or other technical uses:			
6909.11.00	Of porcelain or china	Free	kg	663.911
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	kg	663.912
6909.19.00	Other	Free	kg	663.913
6909.90.00	Other	Free	kg	663.919
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:			
6910.10.10	Sinks	25%	kg and u	812.211
6910.10.20	Wash basins and wash basin pedestals	25%	kg and u	812.212
6910.10.30	Baths	25%	kg and u	812.213
6910.10.40	Bidets	25%	kg and u	812.214
6910.10.50	Water closet pans (lavatory bowls)	25%	kg and u	812.215
6910.10.60	Flushing cisterns (tanks)	25%	kg and u	812.216
6910.10.70	Urinals	25%	kg and u	812.217
6910.10.80	Complete lavatory sets	25%	kg and u	812.218
6910.10.90	Other	25%	kg and u	812.219
6910.90.00	Other	25%	kg and u	812.29
69.11	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**			
6911.10.00	Tableware and kitchenware:			
6911.10.10	Tableware	20%	kg	666.111
6911.10.20	Kitchenware	20%	kg	666.112
6911.90.00	Other	20%	kg	666.12
6912.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**			
6912.00.10	Tableware and kitchenware	20%	kg	666.131
6912.00.90	Other	20%	kg	666.139

69.13	**Statuettes and other ornamental ceramic articles.**			
6913.10.00	Of porcelain or china	20%	kg	666.21
6913.90.00	Other	20%	kg	666.29
69.14	**Other ceramic articles.**			
6914.10.00	Of porcelain or china	20%	kg	663.991
6914.90.00	Other	20%	kg	663.999

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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) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

   (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

   (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 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 the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings 7013.22.00, 7013.33.00, 7013.41.00 and 7013.91.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

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HEADING	DESCRIPTION OF GOODS			
7001.00.00	**Cullet and other waste and scrap of glass; glass in the mass.**	5%	kg	664.11
70.02	**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**			
7002.10.00	Balls	5%	kg	664.121
7002.20.00	Rods	5%	kg	664.122
	Tubes:			
7002.31.00	Of fused quartz or other fused silica	5%	kg	664.123
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 0oC to 300oC	5%	kg	664.124
7002.39.00	Other	5%	kg	664.129
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	5%	kg and m2	664.511
7003.19.00	Other	5%	kg and m2	664.519
7003.20.00	Wired sheets	5%	kg and m2	664.52
7003.30.00	Profiles	5%	kg and m2	664.53
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	5%	kg and m2	664.31
7004.90.00	Other glass	5%	kg and m2	664.39
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	5%	kg and m2	664.411
	Other non-wired glass:			
7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	kg and m2	664.412

7005.29.00	Other	5%	kg and m2	664.419
7005.30.00	Wired glass	5%	kg and m2	664.42
7006.00.00	**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**	5%	kg	664.91
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:			
7007.11.10	Motor car windscreens	10%	kg	664.711
7007.11.90	Other	5%	kg	664.712
7007.19.00	Other	5%	kg and m2	664.719
	Laminated safety glass:			
7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.21.10	Motor car windscreens	10%	kg	664.721
7007.21.90	Other	5%	kg	664.722
7007.29.00	Other	5%	kg	664.729
7008.00.00	**Multiple-walled insulating units of glass.**	5%	kg	664.92
70.09	**Glass mirrors, whether or not framed, including rear-view mirrors.**			
7009.10.00	Rear-view mirrors for vehicles	10%	kg	664.81
	Other:			
7009.91.00	Unframed	15%	kg	664.891
7009.92.00	Framed	5%	kg	664.892
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	Free	kg and u	665.92
7010.20.00	Stoppers, lids and other closures	5%	kg and u	665.111
7010.90.00	Other:			
7010.90.10	Bottles for soft drinks, beers, wines and spirits	15%	kg and u	###
7010.90.90	Other	5%	kg and u	###

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
70.11	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**			
7011.10.00	For electric lighting	5%	kg	664.931
7011.20.00	For cathode-ray tubes	5%	kg	664.932
7011.90.00	Other	5%	kg	664.939
[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	20%	kg	665.21
	Stemware drinking glasses, other than of glass ceramics:			
7013.22.00	Of lead crystal	25%	kg	###
7013.28.00	Other	20%	kg	###
	Other drinking glasses, other than of glass ceramics:			
7013.33.00	Of lead crystal	25%	kg	665.221
7013.37.00	Other	20%	kg	665.229
	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	25%	kg	665.231
7013.42.00	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0oC to 300oC	20%	kg	665.232
7013.49.00	Other	20%	kg	665.239
	Other glassware:			
7013.91.00	Of lead crystal	25%	kg	665.291
7013.99.00	Other	20%	kg	665.299
7014.00	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**			

7014.00.10	Signalling glassware and optical elements of glass, for road motor vehicles	10%	kg	665.951
7014.00.90	Other	5%	kg	665.959
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	Free	kg	664.941
7015.90.00	Other	5%	kg	664.949
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 smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**			
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:			
7016.10.10	Mosaic cubes	5%	kg	665.941
7016.10.90	Other	20%	kg	665.949
7016.90.00	Other:			
7016.90.10	Tiles	5%	kg	665.961
7016.90.90	Other	5%	kg	665.969
70.17	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**			
7017.10.00	Of fused quartz or other fused silica	Free	kg	665.911
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0oC to 300oC	Free	kg	665.912
7017.90.00	Other	Free	kg	665.919

70.18	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**			
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	5%	kg	665.931
7018.20.00	Glass microspheres not exceeding 1 mm in Diameter	5%	kg	665.932
7018.90.00	Other:			
7018.90.10	Glass eyes	5%	kg	665.933
7018.90.20	Fragments and chippings	5%	kg	665.934
7018.90.90	Other	5%	kg	665.939
70.19	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**			
	Slivers, rovings, yarn and chopped strands:			
7019.11.00	Chopped strands, of a length of not more than 50 mm	5%	kg	651.951
7019.12.00	Rovings	5%	kg	651.952
7019.19.00	Other	5%	kg	651.959
	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:			
7019.31.00	Mats	5%	kg	664.951
7019.32.00	Thin sheets (voiles)	5%	kg	664.952
7019.39.00	Other	5%	kg	664.953
7019.40.00	Woven fabrics of rovings	5%	kg	654.61
	Other woven fabrics:			
7019.51.00	Of a width not exceeding 30 cm	5%	kg	654.62
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex	5%	kg	654.63
7019.59.00	Other	5%	kg	654.69
7019.90.00	Other:			
7019.90.10	Glass fibres (including glass wool)	5%	kg	664.954
7019.90.90	Other	5%	kg	664.959

7020.00	**Other articles of glass.**			
7020.00.10	Industrial articles	5%	kg	665.991
7020.00.20	Glass inners for vacuum flasks or for other vacuum vessels	5%	kg	665.12
7020.00.90	Other	20%	kg	665.999

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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), and paragraph (b) of the foregoing Note does not apply to such articles.

   (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, or 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 2(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 of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 9703.00), collectors' pieces (heading 9705.00) or antiques of an age exceeding one hundred years (heading 9706.00), 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, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 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, tableware, 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.

Subheading Notes.

1. For the purposes of subheadings 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11.00 and 7110.19.00, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT	CUSTOMS CODE
	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, natural or cultured, temporarily strung for convenience of transport.**			
7101.10.00	Natural pearls:			
7101.10.10	Temporarily strung for convenience of transport	50%	kg	667.111
7101.10.90	Other	50%	kg	667.119
	Cultured pearls:			
7101.21.00	Unworked:			
7101.21.10	Temporarily strung for convenience of transport	50%	kg	667.121
7101.21.90	Other	50%	kg	667.129
7101.22.00	Worked:			
7101.22.10	Temporarily strung for convenience of transport	50%	kg	667.131
7101.22.90	Other	50%	kg	667.139
71.02	**Diamonds, whether or not worked, but not mounted or set.**			
7102.10.00	Unsorted	50%	kg and carat	667.21
	Industrial:			
7102.21.00	Unworked or simply sawn, cleaved or bruted	50%	kg and carat	277.11
7102.29.00	Other	50%	kg and carat	277.19
	Non-industrial:			
7102.31.00	Unworked or simply sawn, cleaved or bruted	50%	kg and carat	667.22
7102.39.00	Other	50%	kg and carat	667.29
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:			
7103.10.10	Temporarily strung for convenience of transport	50%	kg	667.311
7103.10.90	Other	50%	kg	667.319
	Otherwise worked:			
7103.91.00	Rubies, sapphires and emeralds:			

7103.91.10	Temporarily strung for convenience of transport	50%	kg and carat	667.391
7103.91.90	Other	50%	kg and carat	667.392
7103.99.00	Other:			
7103.99.10	Temporarily strung for convenience of transport	50%	kg and carat	667.393
7103.99.90	Other	50%	kg and carat	667.399
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	50%	kg and carat	667.41
7104.20.00	Other, unworked or simply sawn or roughly shaped	50%	kg and carat	667.42
7104.90.00	Other	50%	kg and carat	667.49
71.05	**Dust and powder of natural or synthetic precious or semi-precious stones.**			
7105.10.00	Of diamonds	5%	kg and carat	277.211
7105.90.00	Other	5%	kg	277.219
	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	5%	kg	681.141
	Other:			
7106.91.00	Unwrought	5%	kg	681.13
7106.92.00	Semi-manufactured	5%	kg	681.142
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	5%	kg	681.12
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**			
	Non-monetary:			
7108.11.00	Powder	5%	kg	971.011
7108.12.00	Other unwrought forms:			
7108.12.10	In bars	5%	kg	971.012
7108.12.90	Other	5%	kg	971.013

7108.13.00	Other semi-manufactured forms	5%	kg	971.014
7108.20.00	Monetary	5%	kg	971.015
7109.00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	5%	kg	971.02
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**			
	Platinum:			
7110.11.00	Unwrought or in powder form	5%	kg	681.23
7110.19.00	Other	5%	kg	681.251
	Palladium:			
7110.21.00	Unwrought or in powder form	5%	kg	681.241
7110.29.00	Other	5%	kg	681.252
	Rhodium:			
7110.31.00	Unwrought or in powder form	5%	kg	681.242
7110.39.00	Other	5%	kg	681.253
	Iridium, osmium and ruthenium:			
7110.41.00	Unwrought or in powder form	5%	kg	681.243
7110.49.00	Other	5%	kg	681.259
7111.00.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	5%	kg	681.22
71.12	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**			
7112.30.00	Ash containing precious metal or precious metal compounds	5%	kg	289.31
	Other:			
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	kg	289.91
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	5%	kg	289.92
7112.99.00	Other	5%	kg	289.99

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	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 precious metal whether or not plated or clad with precious metal:			
7113.11.00	Of silver, whether or not plated or clad with other precious metal	60%	kg	897.311
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:			
7113.19.10	Of gold	60%	kg	897.312
7113.19.90	Other	60%	kg	897.313
7113.20.00	Of base metal clad with precious metal	60%	kg	897.314
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, whether or not plated or clad with Other precious metal	60%	kg	897.321
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	60%	kg	897.322
7114.20.00	Of base metal clad with precious metal	60%	kg	897.323
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	5%	kg	897.41
7115.90.00	Other	5%	kg	897.49
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	60%	kg	897.331
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	kg	897.332
71.17	**Imitation jewellery.**			
	Of base metal, whether or not plated with precious metal:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7117.11.00	Cuff-links and studs	60%	kg	897.211
7117.19.00	Other	60%	kg	897.219
7117.90.00	Other	60%	kg	897.29
71.18	**Coin.**			
7118.10.00	Coin (other than gold coin), not being legal tender	Free	kg	961.00
7118.90.00	Other:			
7118.90.10	Gold coin	Free	kg	961.02
7118.90.90	Other	Free	kg	961.09

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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 6507.00;

(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 8608.00) 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, lamps and lighting fittings, illuminated signs, prefabricated buildings);

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

m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

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

2. Throughout the Nomenclature, the expression "parts of general use" means:

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 8310.00 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, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

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

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 8113.00 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

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CHAPTER 72

IRON AND STEEL

Notes.

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-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
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

(h) **Granules**

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

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

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

These products are not presented in coils.

(k) **Flat-rolled products**

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

- coils of successively superimposed layers, or

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

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

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

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

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

(m) **Other bars and rods**

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

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

- be twisted after rolling.

(n) **Angles, shapes and sections**

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

Chapter 72 does not include products of heading 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.

Subheading Notes.

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

(a) **Alloy pig iron**

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

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

(b) **Non-alloy free-cutting steel**

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

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

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

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	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 phosphorous	5%	kg	671.21
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorous	5%	kg	671.22
7201.50.00	Alloy pig iron, spiegeleisen:			
7201.50.10	Alloy pig iron	5%	kg	671.231
7201.50.20	Spiegeleisen	5%	kg	671.232
72.02	**Ferro-alloys.**			
	Ferro-manganese:			
7202.11.00	Containing by weight more than 2% of carbon	5%	kg	671.41
7202.19.00	Other	5%	kg	671.49
	Ferro-silicon:			
7202.21.00	Containing by weight more than 55% of silicon	5%	kg	671.511
7202.29.00	Other	5%	kg	671.519
7202.30.00	Ferro-silico-manganese	5%	kg	671.52
	Ferro-chromium:			
7202.41.00	Containing by weight more than 4% of carbon	5%	kg	671.531
7202.49.00	Other	5%	kg	671.532
7202.50.00	Ferro-silico-chromium	5%	kg	671.54
7202.60.00	Ferro-nickel	5%	kg	671.55
7202.70.00	Ferro-molybdenum	5%	kg	671.591
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	5%	kg	671.592
	Other:			
7202.91.00	Ferro-titanium and ferro-silico-titanium	5%	kg	671.593
7202.92.00	Ferro-vanadium	5%	kg	671.594
7202.93.00	Ferro-niobium	5%	kg	671.595
7202.99.00	Other	5%	kg	671.599
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	10%	kg	671.331

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT	
7203.90.00	Other	5%	kg	671.339
72.04	**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**			
7204.10.00	Waste and scrap of cast iron	5%	kg	282.1
	Waste and scrap of alloy steel:			
7204.21.00	Of stainless steel	5%	kg	282.21
7204.29.00	Other	5%	kg	282.29
7204.30.00	Waste and scrap of tinned iron or steel	5%	kg	282.31
	Other waste and scrap:			
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	kg	282.32
7204.49.00	Other	5%	kg	282.39
7204.50.00	Remelting scrap ingots	5%	kg	282.33
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel.**			
7205.10.00	Granules	5%	kg	671.31
	Powders:			
7205.21.00	Of alloy steel	5%	kg	671.321
7205.29.00	Other	5%	kg	671.329
	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:			
7206.10.10	Of iron	5%	kg	672.411
7206.10.20	Of non-alloy steel	5%	kg	672.412
7206.90.00	Other:			
7206.90.10	Of iron	5%	kg	672.451
7206.90.90	Of non-alloy steel	5%	kg	672.459
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:			
7207.11.10	Blooms and billets, of non-alloy steel	10%	kg	672.611
7207.11.90	Other	5%	kg	672.619
7207.12.00	Other, of rectangular (other than square) cross-section:			

7207.12.10	Blooms and billets, of non-alloy steel	10%	kg	672.621
7207.12.90	Other	5%	kg	672.629
7207.19.00	Other:			
7207.19.10	Blooms and billets, of non-alloy steel	10%	kg	672.691
7207.19.90	Other	5%	kg	672.699
7207.20.00	Containing by weight 0.25% or more of carbon:			
7207.20.10	Blooms and billets, of non-alloy steel	10%	kg	672.71
7207.20.90	Other	5%	kg	672.79
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**			
7208.10.00	In coils, not further worked than hot-rolled, with Patterns in relief:			
7208.10.10	Of a thickness of less than 3 mm	5%	kg	673.11
7208.10.90	Other	5%	kg	673.21
	Other, in coils, not further worked than hot-rolled, pickled:			
7208.25.00	Of a thickness of 4.75 mm or more	5%	kg	673.31
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.41
7208.27.00	Of a thickness of less than 3 mm	5%	kg	673.51
	Other, in coils, not further worked than hot-rolled:			
7208.36.00	Of a thickness exceeding 10 mm	5%	kg	673.61
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	673.62
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.63
7208.39.00	Of a thickness of less than 3 mm	5%	kg	673.64
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief:			
7208.40.10	Of a thickness of less than 3 mm	5%	kg	673.65
7208.40.90	Other	5%	kg	673.69
	Other, not in coils, not further worked than hot-rolled :			
7208.51.00	Of a thickness exceeding 10 mm	5%	kg	673:71
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	673.72
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.73

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SUC (A
7208.54.00	Of a thickness of less than 3 mm	5%	kg	673.74
7208.90.00	Other:			
7208.90.10	Of a thickness of less than 3 mm	5%	kg	673.511
7208.90.90	Other	5%	kg	673.519
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 3mm or more	5%	kg	673.75
7209.16.00	Of a thickness exceeding 1 mm but less than 3mm	5%	kg	673.76
7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1mm	5%	kg	673.77
7209.18.00	Of a thickness of less than 0.5 mm	5%	kg	673.78
	Not in coils, not further worked than cold-rolled (cold-reduced):			
7209.25.00	Of a thickness of 3 mm or more	5%	kg	673.85
7209.26.00	Of a thickness exceeding 1 mm but less than 3mm	5%	kg	673.86
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1mm	5%	kg	673.87
7209.28.00	Of a thickness of less than 0.5 mm	5%	kg	673.88
7209.90.00	Other:			
7209.90.10	Of a thickness of less than 3 mm	5%	kg	673.521
7209.90.90	Other	5%	kg	673.529
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	5%	kg	674.211
7210.12.00	Of a thickness of less than 0.5 mm	5%	kg	674.212
7210.20.00	Plated or coated with lead, including terne-plate	5%	kg	674.41
7210.30.00	Electrolytically plated or coated with zinc:			
7210.30.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.111
7210.30.20	Of a thickness of less than 3 mm, other	5%	kg	674.112
7210.30.90	Other	5%	kg	674.119
	Otherwise plated or coated with zinc:			

7210.41.00	Corrugated:			
7210.41.10	Of a thickness of less than 3 mm	15%	kg	674.131
7210.41.90	Other	5%	kg	674.132
7210.49.00	Other:			
7210.49.10	Of a thickness of less than 3 mm	15%	kg	674.133
7210.49.90	Other	5%	kg	674.139
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	5%	kg	674.42
	Plated or coated with aluminium:			
7210.61.00	Plated or coated with aluminium-zinc alloys:			
7210.61.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.431
7210.61.20	Of a thickness of less than 3 mm, other	5%	kg	674.432
7210.61.90	Other	5%	kg	674.433
7210.69.00	Other	5%	kg	674.439
7210.70.00	Painted, varnished or coated with plastics:			
7210.70.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.311
7210.70.20	Of a thickness of less than 3 mm, other	5%	kg	674.312
7210.70.90	Other	5%	kg	674.319
7210.90.00	Other:			
7210.90.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.441
7210.90.20	Of a thickness of less than 3 mm, other	5%	kg	674.442
7210.90.90	Other	5%	kg	674.449
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	5%	kg	673.91
7211.14.00	Other, of a thickness of 4.75 mm or more	5%	kg	673.92
7211.19.00	Other:			
7211.19.10	Of a thickness of less than 3 mm	5%	kg	673.93
7211.19.90	Other	5%	kg	673.94
	Not further worked than cold-rolled (cold- reduced):			
7211.23.00	Containing by weight less than 0.25% of carbon:			
7211.23.10	Of a thickness of less than 3 mm	5%	kg	673.95

HEADING	DESCRIPTION OF GOODS			
7211.23.90	Other	5%	kg	673.96
7211.29.00	Other:			
7211.29.10	Of a thickness of less than 3 mm	5%	kg	673.97
7211.29.90	Other	5%	kg	673.99
7211.90.00	Other:			
7211.90.10	Of a thickness of less than 3 mm	5%	kg	673.531
7211.90.90	Other	5%	kg	673.539
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	5%	kg	674.22
7212.20.00	Electrolytically plated or coated with zinc:			
7212.20.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.121
7212.20.20	Of a thickness of less than 3 mm, other	5%	kg	674.122
7212.20.90	Other	5%	kg	674.129
7212.30.00	Otherwise plated or coated with zinc:			
7212.30.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.141
7212.30.20	Of a thickness of less than 3 mm, other	5%	kg	674.142
7212.30.90	Other	5%	kg	674.149
7212.40.00	Painted, varnished or coated with plastics:			
7212.40.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.321
7212.40.20	Of a thickness of less than 3 mm, other	5%	kg	674.322
7212.40.90	Other	5%	kg	674.329
7212.50.00	Otherwise plated or coated:			
7212.50.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.511
7212.50.20	Of a thickness of less than 3 mm, other	5%	kg	674.512
7212.50.90	Other	5%	kg	674.519
7212.60.00	Clad:			
7212.60.10	Of a thickness of less than 3 mm, corrugated	15%	kg	674.521
7212.60.20	Of a thickness of less than 3 mm, other	5%	kg	674.522
7212.60.90	Other	5%	kg	674.529
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:			
7213.10.10	Of iron	5%	kg	676.211
7213.10.90	Of non-alloy steel.	10%	kg	676.219
7213.20.00	Other, of free-cutting steel	10%	kg	676.22
	Other:			
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter:			

7213.91.10	Of iron	5%	kg	676.131
7213.91.90	Of non-alloy steel	10%	kg	676.139
7213.99.00	Other:			
7213.99.10	Of iron	5%	kg	676.24
7213.99.90	Of non-alloy steel	10%	kg	676.252
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:			
7214.10.10	Of iron	5%	kg	676.26
7214.10.20	Of non-alloy steel	5%	kg	676.27
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:			
7214.20.10	Of iron	5%	kg	676.281
7214.20.90	Of non-alloy steel	10%	kg	676.282
7214.30.00	Other, of free-cutting steel	10%	kg	676.283
	Other:			
7214.91.00	Of rectangular (other than square) cross-section:			
7214.91.10	Of iron	5%	kg	676.231
7214.91.90	Of non-alloy steel	10%	kg	676.239
7214.99.00	Other:			
7214.99.10	Of iron	5%	kg	676.41
7214.99.90	Of non-alloy steel	10%	kg	676.42
72.15	**Other bars and rods of iron or non-alloy steel.**			
7215.10.00	Of free-cutting steel, not further worked than cold-formed or cold-finished	5%	kg	676.43
7215.50.00	Other, not further worked than cold-formed or cold-finished	5%	kg	676.33
7215.90.00	Other:			
7215.90.10	Of iron	5%	kg	676.44
7215.90.90	Of non-alloy steel	5%	kg	676.49
72.16	**Angles, shapes and sections of iron or non-alloy steel.**			
7216.10.00	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%	kg	676.811

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:			
7216.21.00	L sections	5%	kg	676.812
7216.22.00	T sections	5%	kg	676.813
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:			
7216.31.00	U sections	5%	kg	676.821
7216.32.00	I sections	5%	kg	676.822
7216.33.00	H sections	5%	kg	676.823
7216.40.00	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	kg	676.824
7216.50.00	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:			
7216.50.10	Angles, of non-alloy steel	10%	kg	676.831
7216.50.90	Other	5%	kg	676.839
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.61.00	Obtained from flat-rolled products:			
7216.61.10	Angles, of non-alloy steel	10%	kg	676.841
7216.61.90	Other	5%	kg	676.842
7216.69.00	Other:			
7216.69.10	Angles, of non-alloy steel	10%	kg	676.843
7216.69.90	Other	5%	kg	676.849
	Other:			
7216.91.00	Cold-formed or cold-finished from flat-rolled products:			
7216.91.10	Angles, of non-alloy steel	10%	kg	676.851
7216.91.90	Other	5%	kg	676.852
7216.99.00	Other	5%	kg	676.859
72.17	**Wire of iron or non-alloy steel.**			
7217.10.00	Not plated or coated, whether or not polished:			
7217.10.10	Of iron	5%	kg	678.11

7217.10.90	Of non-alloy steel	10%	kg	678.12
7217.20.00	Plated or coated with zinc	5%	kg	678.13
7217.30.00	Plated or coated with other base metals	5%	kg	678.14
7217.90.00	Other	5%	kg	678.19
	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	5%	kg	672.47
	Other:			
7218.91.00	Of rectangular (other than square) cross-section	5%	kg	672.811
7218.99.00	Other	5%	kg	672.819
72.19	**Flat-rolled products of stainless steel, of a width of 600 mm or more.**			
	Not further worked than hot-rolled, in coils:			
7219.11.00	Of a thickness exceeding 10 mm	5%	kg	675.311
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	675.312
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	675.32
7219.14.00	Of a thickness of less than 3 mm	5%	kg	675.33
	Not further worked than hot-rolled, not in coils:			
7219.21.00	Of a thickness exceeding 10 mm	5%	kg	675.341
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	675.342
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	675.35
7219.24.00	Of a thickness of less than 3 mm	5%	kg	675.36
	Not further worked than cold-rolled (cold-reduced):			
7219.31.00	Of a thickness of 4.75 mm or more	5%	kg	675.51
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	675.52
7219.33.00	Of a thickness exceeding 1 mm but less than 3mm	5%	kg	675.53
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg	675.54
7219.35.00	Of a thickness of less than 0.5 mm	5%	kg	675.55
7219.90.00	Other	5%	kg	675.71
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	5%	kg	675.37
7220.12.00	Of a thickness of less than 4.75 mm	5%	kg	675.38
7220.20.00	Not further worked than cold-rolled (cold-reduced)	5%	kg	675.56
7220.90.00	Other	5%	kg	675.72
7221.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	5%	kg	676.15
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	5%	kg	676.251
7222.19.00	Other	5%	kg	676.259
7222.20.00	Bars and rods, not further worked than cold-formed or cold-finished	5%	kg	676.51
7222.30.00	Other bars and rods	5%	kg	676.59
7222.40.00	Angles, shapes and sections:			
7222.40.10	Angles	5%	kg	676.871
7222.40.20	Shapes and sections	5%	kg	676.872
7223.00.00	Wire of stainless steel.	5%	kg	678.21
	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	5%	kg	672.49
7224.90.00	Other	5%	kg	672.82
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	5%	kg	675.111
7225.19.00	Other	5%	kg	675.119
7225.30.00	Other, not further worked than hot-rolled, in coils	5%	kg	675.41
7225.40.00	Other, not further worked than hot-rolled, not in coils	5%	kg	675.42
7225.50.00	Other, not further worked than cold-rolled (cold-reduced)	5%	kg	675.61
	Other:			

7225.91.00	Electrolytically plated or coated with zinc	5%	kg	675.731
7225.92.00	Otherwise plated or coated with zinc	5%	kg	675.732
7225.99.00	Other	5%	kg	675.733
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	5%	kg	675.121
7226.19.00	Other	5%	kg	675.129
7226.20.00	Of high speed steel	5%	kg	675.22
	Other:			
7226.91.00	Not further worked than hot-rolled	5%	kg	675.43
7226.92.00	Not further worked than cold-rolled (cold-reduced)	5%	kg	675.62
7226.99.00	Other	5%	kg	675.749
72.27	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**			
7227.10.00	Of high speed steel	5%	kg	676.61
7227.20.00	Of silico-manganese steel	5%	kg	676.62
7227.90.00	Other	5%	kg	676.69
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	5%	kg	676.71
7228.20.00	Bars and rods, of silico-managanese steel	5%	kg	676.72
7228.30.00	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	kg	676.29
7228.40.00	Other bars and rods, not further worked than forged	5%	kg	676.46
7228.50.00	Other bars and rods, not further worked than cold-formed or cold-finished	5%	kg	676.39
7228.60.00	Other bars and rods	5%	kg	676.47
7228.70.00	Angles, shapes and sections:			
7228.70.10	Angles	5%	kg	676.881
7228.70.20	Shapes and sections	5%	kg	676.882
7228.80.00	Hollow drill bars and rods	5%	kg	676.48
72.29	**Wire of other alloy steel.**			
7229.20.00	Of silico-managanese steel	5%	kg	678.292
7229.90.00	Other	5%	kg	678.299

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CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		STAT. UNIT
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	5%	kg	676.861
7301.20.00	Angles, shapes and sections	5%	kg	676.862
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	5%	kg	677.01
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	5%	kg	677.092
7302.40.00	Fish-plates and sole pates	5%	kg	677.093
7302.90.00	Other	5%	kg	677.099
7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	5%	kg	679.11
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:			
7304.11.00	Of stainless steel	5%	kg	###
7304.19.00	Other	5%	kg	###
	Casing , tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304.22.00	Drill pipe of stainless steel	5%	kg	679.131
7304.23.00	Other drill pipe	5%	kg	679.139
7304.24.00	Other, of stainless steel	5%	kg	###
7304.29.00	Other	5%	kg	###
	Other, of circular cross-section, of iron or non-alloy steel:			
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	5%	kg	679.141
7304.39.00	Other	5%	kg	679.149
	Other, of circular cross-section, of stainless steel:			
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	5%	kg	679.151
7304.49.00	Other	5%	kg	679.159

	Other, of circular cross-section, of other alloy steel:			
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	5%	kg	679.161
7304.59.00	Other	5%	kg	679.169
7304.90.00	Other	5%	kg	679.17
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	5%	kg	679.311
7305.12.00	Other, longitudinally welded	5%	kg	679.312
7305.19.00	Other	5%	kg	679.319
7305.20.00	Casing of a kind used in drilling for oil or gas	5%	kg	679.32
	Other, welded:			
7305.31.00	Longitudinally welded	5%	kg	679.331
7305.39.00	Other	5%	kg	679.339
7305.90.00	Other	5%	kg	679.39
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:			
7306.11.00	Welded, of stainless steel	5%	kg	###
7306.19.00	Other	5%	kg	###
	Casing and tubing of a kind used in drilling for oil or gas:			
7306.21.00	Welded, of stainless steel	5%	kg	###
7306.29.00	Other	5%	kg	###
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel	5%	kg	###
7306.40.00	Other, welded, of circular cross-section, of stainless steel	5%	kg	###
7306.50.00	Other, welded, of circular cross-section, of other alloy steel	5%	kg	679.431
	Other, welded, of non-circular cross-section:			
7306.61.00	Of square or rectangular cross-section	5%	kg	679.433
7306.69.00	Of other non-circular cross-section	5%	kg	679.44
7306.90.00	Other	5%	kg	679.45

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	5%	kg	679.51
7307.19.00	Other	5%	kg	679.52
	Other, of stainless steel:			
7307.21.00	Flanges	5%	kg	679.53
7307.22.00	Threaded elbows, bends and sleeves	5%	kg	679.54
7307.23.00	Butt welding fittings	5%	kg	679.55
7307.29.00	Other	5%	kg	679.56
	Other:			
7307.91.00	Flanges	5%	kg	679.591
7307.92.00	Threaded elbows, bends and sleeves	5%	kg	679.592
7307.93.00	Butt welding fittings	5%	kg	679.593
7307.99.00	Other	5%	kg	679.599
73.08	**Structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**			
7308.10.00	Bridges and bridge-sections	5%	kg and mt	691.11
7308.20.00	Towers and lattice masts	5%	kg and mt	691.12
7308.30.00	Doors, windows and their frames and thresholds for doors	5%	kg and mt	691.13
7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping	5%	kg and mt	691.14
7308.90.00	Other	5%	kg and mt	691.19
7309.00	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			
7309.00.10	Petrol, oil and gas tanks	5%	kg	692.111
7309.00.20	Water tanks	5%	kg	692.112
7309.00.90	Other	5%	kg	692.119

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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			
7310.10.00	Of a capacity of 50 litres or more	5%	kg	692.411
	Of a capacity of less than 50 litres:			
7310.21.00	Cans which are to be closed by soldering or crimping	15%	kg	692.412
7310.29.00	Other	5%	kg	692.419
7311.00.00	**Containers for compressed or liquefied gas, of iron or steel.**	5%	kg	692.43
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:			
7312.10.10	Stranded wire	15%	kg	693.111
7312.10.20	Cables	15%	kg	693.112
7312.10.30	Ropes	15%	kg	693.113
7312.90.00	Other	5%	kg	693.119
7313.00	**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.**			
7313.00.10	Barbed wire, of iron or steel	15%	kg	693.21
7313.00.90	Other	15%	kg	693.29
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	15%	kg	693.511
7314.14.00	Other woven cloth, of stainless steel	15%	kg	693.513
7314.19.00	Other:			
7314.19.10	Gauze	15%	kg	693.514
7314.19.90	Other	15%	kg	693.515
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 cm2 or more:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
7314.20.10	Grill	15%	kg	693.516
7314.20.90	Other	15%	kg	693.517
	Other grill, netting and fencing, welded at the intersection:			
7314.31.00	Plated or coated with zinc:			
7314.31.10	Grill	15%	kg	693.518
7314.31.90	Other	15%	kg	693.5191
7314.39.00	Other	15%	kg	693.5192
	Other cloth, grill, netting and fencing:			
7314.41.00	Plated or coated with zinc:			
7314.41.10	Grill	15%	kg	693.5193
7314.41.90	Other	15%	kg	693.5194
7314.42.00	Coated with plastics:			
7314.42.10	Grill	15%	kg	693.5195
7314.42.90	Other	15%	kg	693.5196
7314.49.00	Other	15%	kg	693.5197
7314.50.00	Expanded metal	5%	kg	693.5199
73.15	**Chain and parts thereof, of iron or steel.**			
	Articulated link chain and parts thereof:			
7315.11.00	Roller chain	5%	kg	748.31
7315.12.00	Other chain	5%	kg	748.32
7315.19.00	Parts	5%	kg	748.39
7315.20.00	Skid chain	5%	kg	699.21
	Other chain:			
7315.81.00	Stud-link	5%	kg	699.221
7315.82.00	Other, welded link	5%	kg	699.222
7315.89.00	Other	5%	kg	699.223
7315.90.00	Other parts	5%	kg	699.229
7316.00.00	**Anchors, grapnels and parts thereof, of iron or steel.**	5%	kg	699.61
7317.00	**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.**			
7317.00.10	Masonry and roofing nails	5%	kg	694.11
7317.00.20	Other nails	15%	kg	694.12
7317.00.30	Tacks	5%	kg	694.13

HEADING	DESCRIPTION OF GOODS	RATE (%) DUTY	UNITS	STATISTICAL CODE
7317.00.40	Staples	15%	kg	694.14
7317.00.90	Other	5%	kg	694.19
73.18	**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**			
	Threaded articles:			
7318.11.00	Coach screws	5%	kg	694.211
7318.12.00	Other wood screws	5%	kg	694.212
7318.13.00	Screw hooks and screw rings	5%	kg	694.213
7318.14.00	Self-tapping screws	5%	kg	694.214
7318.15.00	Other screws and bolts, whether or not with their nuts or washers	5%	kg	694.215
7318.16.00	Nuts	5%	kg	694.216
7318.19.00	Other	5%	kg	694.219
	Non-threaded articles:			
7318.21.00	Spring washers and other lock washers	5%	kg	694.221
7318.22.00	Other washers	5%	kg	694.222
7318.23.00	Rivets	5%	kg	694.223
7318.24.00	Cotters and cotter-pins	5%	kg	694.224
7318.29.00	Other	5%	kg	694.229
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.**			
7319.20.00	Safety pins	5%	kg	699.321
7319.30.00	Other pins:			
7319.30.10	Ordinary pins	15%	kg	699.322
7319.30.90	Other	5%	kg	699.329
7319.90.00	Other:			
7319.90.10	Sewing, darning or embroidery needles	5%	kg	699.311
7319.90.90	Other	5%	kg	###
73.20	**Springs and leaves for springs, of iron or steel.**			
7320.10.00	Leaf-springs and leaves therefor:			
7320.10.10	For road motor vehicles	10%	kg	699.411
7320.10.90	Other	5%	kg	699.412
7320.20.00	Helical springs:			
7320.20.10	For road motor vehicles	10%	kg	699.413
7320.20.90	Other	5%	kg	699.414
7320.90.00	Other:			
7320.90.10	For road motor vehicles	10%	kg	699.415
7320.90.90	Other	5%	kg	699.419

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STAT. NO.
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:			
7321.11.10	Stoves and ranges	20%	kg and u	697.311
7321.11.20	Cookers	20%	kg and u	697.312
7321.11.30	Barbecues	20%	kg and u	697.313
7321.11.90	Other	20%	kg and u	697.314
7321.12.00	For liquid fuel:			
7321.12.10	Stoves and ranges	20%	kg and u	697.315
7321.12.20	Cookers	20%	kg and u	697.316
7321.12.30	Barbecues	20%	kg and u	697.317
7321.12.90	Other	20%	kg and u	697.318
7321.19.00	Other, including appliances for solid fuel:			
7321.19.10	Stoves and ranges	20%	kg and u	697.3191
7321.19.20	Cookers	20%	kg and u	697.3192
7321.19.30	Barbecues	20%	kg and u	697.3193
7321.19.90	Other	20%	kg and u	697.3199
	Other appliances:			
7321.81.00	For gas fuel or for both gas and other fuels	20%	kg and u	697.321
7321.82.00	For liquid fuel	20%	kg and u	697.322
7321.89.00	Other, including appliances for solid fuel	20%	kg and u	697.323
7321.90.00	Parts	20%	kg	697.33
73.22	**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**			
	Radiators and parts thereof:			
7322.11.00	Of cast iron	5%	kg	812.111
7322.19.00	Other	5%	kg	812.119
7322.90.00	Other	5%	kg	812.15

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
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 orpolishing pads, gloves and the like:			
7323.10.10	Iron or steel wool	20%	kg	697.441
7323.10.20	Pot scourers and scouring or polishing pads	20%	kg	697.442
7323.10.90	Other	20%	kg	697.449
	Other:			
7323.91.00	Of cast iron, not enamelled	20%	kg	697.411
7323.92.00	Of cast iron, enamelled	20%	kg	697.412
7323.93.00	Of stainless steel:			
7323.93.10	Baking pans	20%	kg	697.4131
7323.93.20	Buckets	20%	kg	697.4132
7323.93.30	Dust bins	20%	kg	697.4133
7323.93.40	Funnels	20%	kg	697.4134
7323.93.50	Watering-cans	20%	kg	697.4135
7323.93.60	Clothes hangers	20%	kg	697.4136
7323.93.70	Letter boxes	20%	kg	697.4137
7323.93.80	Parts	5%	kg	697.4138
7323.93.90	Other	20%	kg	697.4139
7323.94.00	Of iron (other than cast iron) or steel, enamelled:			
7323.94.10	Baking pans	20%	kg	697.4141
7323.94.20	Buckets	20%	kg	697.4142
7323.94.30	Dust bins	20%	kg	697.4143
7323.94.40	Funnels	20%	kg	697.4144
7323.94.50	Watering-cans	20%	kg	697.4145
7323.94.60	Clothes-hangers	20%	kg	697.4146
7323.94.70	Letter boxes	20%	kg	697.4147
7323.94.80	Parts	5%	kg	697.4148
7323.94.90	Other	20%	kg	697.4149
7323.99.00	Other	20%	kg	697.419
73.24	**Sanitary ware and parts thereof, of iron or steel.**			
7324.10.00	Sinks and wash basins, of stainless steel	5%	kg	697.511
	Baths:			
7324.21.00	Of cast iron, whether or not enamelled	5%	kg	697.512
7324.29.00	Other	5%	kg	697.513
7324.90.00	Other, including parts:			
7324.90.10	Parts of sinks and wash basins	5%	kg	697.517
7324.90.20	Parts of other sanitary ware	5%	kg	697.518

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
7324.90.90	Other	5%	kg	697.519
73.25	**Other cast articles of iron or steel.**			
7325.10.00	Of non-malleable cast iron	20%	kg	699.62
	Other:			
7325.91.00	Grinding balls and similar articles for mills	5%	kg	699.631
7325.99.00	Other	20%	kg	699.639
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	5%	kg	699.651
7326.19.00	Other	20%	kg	699.659
7326.20.00	Articles of iron or steel wire	20%	kg	699.67
7326.90.00	Other:			
7326.90.10	Handcuffs	20%	kg	699.691
7326.90.90	Other	20%	kg	699.699

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CHAPTER 74

COPPER AND ARTICLES THEREOF

Note.

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

(a) **Refined copper**

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

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

TABLE – Other elements

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

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

(b) **Copper alloys**

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

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-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 28.48.

(d) **Bars and rods**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

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

(f) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 74.03), 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 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

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

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

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

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

(b) **Copper-tin base alloys (bronzes)**

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

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

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

(d) **Copper-nickel base alloys**

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

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7401.00.00	**Copper mattes; cement copper (precipitated copper).**	5%	kg	###
7402.00.00	**Unrefined copper; copper anodes for electrolytic refining.**	5%	kg	682.11
74.03	**Refined copper and copper alloys, unwrought.**			
	Refined copper:			
7403.11.00	Cathodes and sections of cathodes	5%	kg	682.121
7403.12.00	Wire-bars	5%	kg	682.122
7403.13.00	Billets	5%	kg	682.123
7403.19.00	Other	5%	kg	682.129
	Copper alloys:			
7403.21.00	Copper-zinc base alloys (brass)	5%	kg	682.141
7403.22.00	Copper-tin base alloys (bronze)	5%	kg	682.142
7403.29.00	Other copper alloys (other than master alloys of heading No. 7405.00.00)	5%	kg	682.149
7404.00.00	Copper waste and scrap.	5%	kg	288.21
7405.00.00	Master alloys of copper.	5%	kg	682.13
74.06	Copper powders and flakes.			
7406.10.00	Powders of non-lamellar structure	5%	kg	682.621
7406.20.00	Powders of lamellar structure; flakes	5%	kg	682.622
74.07	**Copper bars, rods and profiles.**			
7407.10.00	Of refined copper	5%	kg	682.31
	Of copper alloys:			
7407.21.00	Of copper-zinc base alloys (brass)	5%	kg	682.321
7407.29.00	Other	5%	kg	682.329
74.08	**Copper wire.**			
	Of refined copper:			
7408.11.00	Of which the maximum cross-sectional dimension exceeds 6 mm	5%	kg	682.411
7408.19.00	Other	5%	kg	682.419
	Of copper alloys:			
7408.21.00	Of copper-zinc base alloys (brass)	5%	kg	682.421
7408.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	kg	682.422
7408.29.00	Other	5%	kg	682.429
74.09	**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**			

	Of refined copper:			
7409.11.00	In coils	5%	kg	682.511
7409.19.00	Other	5%	kg	682.519
	Of copper-zinc base alloys (brass):			
7409.21.00	In coils	5%	kg	682.521
7409.29.00	Other	5%	kg	682.522
	Of copper-tin base alloys (bronze):			
7409.31.00	In coils	5%	kg	682.523
7409.39.00	Other	5%	kg	682.524
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	kg	682.525
7409.90.00	Of other copper alloys	5%	kg	682.529
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 0.15mm.**			
	Not backed:			
7410.11.00	Of refined copper	5%	kg	682.611
7410.12.00	Of copper alloys	5%	kg	682.612
	Backed:			
7410.21.00	Of refined copper	5%	kg	682.613
7410.22.00	Of copper alloys	5%	kg	682.614
74.11	**Copper tubes and pipes.**			
7411.10.00	Of refined copper	5%	kg	682.711
	Of copper alloys:			
7411.21.00	Of copper-zinc base alloys (brass)	5%	kg	682.712
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	kg	682.713
7411.29.00	Other	5%	kg	682.714
74.12	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**			
7412.10.00	Of refined copper	5%	kg	682.725
7412.20.00	Of copper alloys	5%	kg	682.726
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	kg	693.12

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SIT
[74.14]				
74.15	Nails, tacks, drawing pins, staples (other than those of heading 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	5%	kg	694.31
	Other articles, not threaded:			
7415.21.00	Washers (including spring washers)	5%	kg	694.321
7415.29.00	Other	5%	kg	694.329
	Other threaded articles:			
7415.33.00	Screws; bolts and nuts	5%	kg	694.333
7415.39.00	Other	5%	kg	694.339
[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.			
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like	20%	kg	697.421
7418.19.00	Other	20%	kg	697.429
7418.20.00	Sanitary ware and parts thereof	20%	kg	697.52
74.19	Other articles of copper.			
7419.10.00	Chain and parts thereof	5%	kg	699.71
	Other:			
7419.91.00	Cast, moulded, stamped or forged, but not further worked	5%	kg	699.731
7419.99.00	Other:			
7419.99.10	Copper springs	5%	kg	699.42
7419.99.90	Other	5%	kg	###

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CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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

(b) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10.00 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.

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75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10.00	Nickel mattes	5%	kg	284.211
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	kg	284.212
75.02	Unwrought nickel.			
7502.10.00	Nickel, not alloyed	5%	kg	683.11
7502.20.00	Nickel alloys	5%	kg	683.12
7503.00.00	Nickel waste and scrap.	5%	kg	288.22
7504.00.00	Nickel powders and flakes.	5%	kg	683.23
75.05	Nickel bars, rods, profiles and wire.			
	Bars, rods and profiles:			
7505.11.00	Of nickel, not alloyed	5%	kg	683.211
7505.12.00	Of nickel alloys	5%	kg	683.212
	Wire:			
7505.21.00	Of nickel, not alloyed	5%	kg	683.213
7505.22.00	Of nickel alloys	5%	kg	683.214
75.06	Nickel plates, sheets, strip and foil.			
7506.10.00	Of nickel, not alloyed	5%	kg	683.241
7506.20.00	Of nickel alloys	5%	kg	683.242
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	5%	kg	683.221
7507.12.00	Of nickel alloys	5%	kg	683.222
7507.20.00	Tube or pipe fittings	5%	kg	683.223
75.08	Other articles of nickel.			
7508.10.00	Cloth, grill and netting, of nickel wire	5%	kg	699.751
7508.90.00	Other:			
7508.90.10	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	kg	699.752
7508.90.90	Other	5%	kg	699.759

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CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

Headings 76.06 and 76.07 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 inform wall thickness. Products with a

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Element	Limiting content% by weight
Fe + Si (iron plus silicon)	1
Other elements(1), each	0.1(2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91.00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT	SEE PT
76.01	**Unwrought aluminium.**			
7601.10.00	Aluminium, not alloyed	5%	kg	684.11
7601.20.00	Aluminium alloys	5%	kg	684.12
7602.00.00	**Aluminium waste and scrap.**	5%	kg	288.23
76.03	**Aluminium powders and flakes.**			
7603.10.00	Powders of non-lamellar structure	5%	kg	684.251
7603.20.00	Powders of lamellar structure; flakes	5%	kg	684.252
76.04	**Aluminium bars, rods and profiles.**			
7604.10.00	Of aluminium, not alloyed	5%	kg	684.211
	Of aluminium alloys:			
7604.21.00	Hollow profiles	5%	kg	684.212
7604.29.00	Other	5%	kg	684.219
76.05	**Aluminium wire.**			
	Of aluminium, not alloyed:			
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	kg	684.223
7605.19.00	Other	5%	kg	684.221
	Of aluminium alloys:			
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	kg	684.222
7605.29.00	Other	5%	kg	684.229
76.06	**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**			
	Rectangular (including square):			
7606.11.00	Of aluminium, not alloyed:			
7606.11.10	Flat sheets	5%	kg	684.231
7606.11.20	Corrugated sheets	5%	kg	684.232
7606.12.00	Of aluminium alloys:			
7606.12.10	Flat sheets	5%	kg	684.233
7606.12.20	Corrugated sheets	5%	kg	684.234
	Other:			
7606.91.00	Of aluminium, not alloyed	5%	kg	684.235
7606.92.00	Of aluminium alloys	5%	kg	684.236
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:			
7607.11.00	Rolled but not further worked	5%	kg	684.241
7607.19.00	Other	5%	kg	684.242

7607.20.00	Backed	5%	kg	684.243
76.08	**Aluminium tubes and pipes.**			
7608.10.00	Of aluminium, not alloyed	15%	kg	684.261
7608.20.00	Of aluminium alloys	15%	kg	684.262
7609.00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	5%	kg	684.27
76.10	**Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) 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	10%	kg	691.21
7610.90.00	Other:			
7610.90.10	Complete structures	10%	kg	691.291
7610.90.90	Other	5%	kg	691.299
7611.00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 1, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			
7611.00.10	Water storage tanks	10%	kg	692.121
7611.00.90	Other	5%	kg	692.129
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 1, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**			
7612.10.00	Collapsible tubular containers:			
7612.10.10	Cans	5%	kg	692.421
7612.10.90	Other	5%	kg	692.422
7612.90.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
7612.90.10	Cans	5%	kg	692.423
7612.90.90	Other	5%	kg	692.429
7613.00.00	**Aluminium containers for compressed or liquefied gas.**	5%	kg	692.44
76.14	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**			
7614.10.00	With steel core	5%	kg	693.131
7614.90.00	Other	5%	kg	693.139
76.15	**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, or aluminium.**			
	Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.11.00	Pot scourers and scouring or polishing pads, gloves and the like	20%	kg	697.431
7615.19.00	Other:			
7615.19.10	Saucepans	20%	kg	697.432
7615.19.20	Baking, stew and frying pans	20%	kg	697.433
7615.19.30	Other table, kitchen or household articles	20%	kg	697.434
7615.19.40	Parts of the goods of subheadings 7615.19.10, 7615.19.20 and 7615.19.30	5%	kg	697.435
7615.19.90	Other	20%	kg	697.439
7615.20.00	Sanitary ware and parts thereof:			
7615.20.10	Sanitary ware	20%	kg	697.531
7615.20.20	Parts	5%	kg	697.532
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	5%	kg	694.4
	Other:			
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	5%	kg	699.791
7616.99.00	Other:			
7616.99.10	Expanded metal	5%	kg	699.792
7616.99.90	Other	5%	kg	699.799

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CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

1. In this Chapter the expression "refined lead" means:

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

TABLE - Other elements

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

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78.01	**Unwrought lead.**			
7801.10.00	Refined lead	5%	kg	685.12
	Other:			
7801.91.00	Containing by weight antimony as the principal other element	5%	kg	685.111
7801.99.00	Other	5%	kg	685.119
7802.00.00	Lead waste and scrap.	5%	kg	288.24
[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	5%	kg	685.221
7804.19.00	Other	5%	kg	685.222
7804.20.00	Powders and flakes	5%	kg	685.223
[78.05]				
7806.00	**Other articles of lead.**			
7806.00.10	Lead bars, rods, profiles and wire	5%	kg	685.21
7806.00.20	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	kg	685.24
7806.00.90	Other	5%	kg	699.76

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CHAPTER 79

ZINC AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

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

(c) **Zinc dust**

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

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79.01	**Unwrought zinc.**			
	Zinc, not alloyed:			
7901.11.00	Containing by weight 99.99% or more of zinc	5%	kg	686.111
7901.12.00	Containing by weight less than 99.99% of zinc	5%	kg	686.112
7901.20.00	Zinc alloys	5%	kg	686.12
7902.00.00	**Zinc waste and scrap.**	5%	kg	288.25
79.03	**Zinc dust, powders and flakes.**			
7903.10.00	Zinc dust	5%	kg	686.331
7903.90.00	Other	5%	kg	686.339
7904.00.00	**Zinc bars, rods, profiles and wire.**	5%	kg	686.31
7905.00.00	**Zinc plates, sheets, strip and foil.**	5%	kg	686.32
[79.06]				
7907.00	**Other articles of zinc.**			
7907.00.10	Gutters, roof capping, skylight frames and other fabricated building components	5%	kg	699.771
7907.00.20	Zinc tubes, pipes, and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	kg	686.34
7907.00.90	Other	5%	kg	699.779

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CHAPTER 80

TIN AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

Element	Limiting content % by weight
Bi Bismuth Cu Copper	0.1 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.

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HEADING & SUB-HEADING	DESCRIPTION OF GOODS			
80.01	**Unwrought tin.**			
8001.10.00	Tin, not alloyed	5%	kg	687.11
8001.20.00	Tin alloys	5%	kg	687.12
8002.00.00	**Tin waste and scrap.**	5%	kg	288.26
8003.00.00	**Tin bars, rods, profiles and wire.**	5%	kg	687.21
[80.04]				
[80.05]				
[80.06]				
8007.00	**Other articles of tin.**			
8007.00.10	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	5%	kg	687.22
8007.00.20	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	5%	kg	###
8007.00.30	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	687.24
8007.00.90	Other	5%	kg	699.78

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CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

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

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81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap.**			
8101.10.00	Powders	5%	kg	689.111
	Other:			
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	5%	kg	689.113
8101.96.00	Wire	5%	kg	689.916
8101.97.00	Waste and scrap	5%	kg	689.915
8101.99.00	Other	5%	kg	689.919
81.02	**Molybdenum and articles thereof, including waste and scrap.**			
8102.10.00	Powders	5%	kg	689.121
	Other:			
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	kg	689.123
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	kg	689.921
8102.96.00	Wire	5%	kg	689.922
8102.97.00	Waste and scrap	5%	kg	689.923
8102.99.00	Other	5%	kg	699.929
81.03	**Tantalum and articles thereof, including waste and scrap.**			
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5%	kg	699.23
8103.30.00	Waste and scrap	5%	kg	689.992
8103.90.00	Other	5%	kg	699.93
81.04	**Magnesium and articles thereof, including waste and scrap.**			
	Unwrought magnesium:			
8104.11.00	Containing at least 99.8% by weight of magnesium	5%	kg	689.151
8104.19.00	Other	5%	kg	689.159
8104.20.00	Waste and scrap	5%	kg	689.14
8104.30.00	Raspings, turnings and granules, graded according to size; powders	5%	kg	699.941
8104.90.00	Other:			

8104.90.10	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	5%	kg	699.942
8104.90.90	Other	5%	kg	699.949
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	5%	kg	689.87
8105.30.00	Waste and scrap	5%	kg	689.811
8105.90.00	Other	5%	kg	699.81
8106.00.00	**Bismuth and articles thereof, including waste and scrap.**	5%	kg	689.92
81.07	**Cadmium and articles thereof, including waste and scrap.**			
8107.20.00	Unwrought cadmium; powders	5%	kg	689.821
8107.30.00	Waste and scrap	5%	kg	689.822
8107.90.00	Other	5%	kg	699.83
81.08	**Titanium and articles thereof, including waste and scrap.**			
8108.20.00	Unwrought titanium; powders	5%	kg	689.831
8108.30.00	Waste and scrap	5%	kg	689.833
8108.90.00	Other	5%	kg	699.85
81.09	**Zirconium and articles thereof, including waste and scrap.**			
8109.20.00	Unwrought zirconium; powders	5%	kg	689.84
8109.30.00	Waste and scrap	5%	kg	689.844
8109.90.00	Other	5%	kg	689.87
81.10	**Antimony and articles thereof, including waste and scrap.**			
8110.10.00	Unwrought antimony; powders	5%	kg	689.85
8110.20.00	Waste and scrap	5%	kg	689.86
8110.90.00	Other	5%	kg	689.89
8111.00.00	**Manganese and articles thereof, including waste and scrap.**	5%	kg	689.941

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	
81.12	**Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**			
	Beryllium:			
8112.12.00	Unwrought; powders	5%	kg	689.913
8112.13.00	Waste and scrap	5%	kg	689.914
8112.19.00	Other	5%	kg	699.95
	Chromium:			
8112.21.00	Unwrought; powders	5%	kg	689.711
8112.22.00	Waste and scrap	5%	kg	689.714
8112.29.00	Other	5%	kg	689.729
	Thallium:			
8112.51.00	Unwrought; powders	5%	kg	689.981
8112.52.00	Waste and scrap	5%	kg	699.991
8112.59.00	Other	5%	kg	699.999
	Other:			
8112.92.00	Unwrought; waste and scrap; powders	5%	kg	699.92
8112.99.00	Other	5%	kg	###
8113.00.00	**Cermets and articles thereof, including waste and scrap.**	5%	kg	689.99

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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.

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HEADING	DESCRIPTION OF GOODS			
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	Free	kg	695.11
8201.20.00	Forks	Free	kg	695.12
8201.30.00	Mattocks, picks, hoes and rakes:			
8201.30.10	Mattocks	Free	kg and u	695.131
8201.30.20	Picks	Free	kg and u	695.132
8201.30.30	Hoes	Free	kg and u	695.133
8201.30.40	Rakes	Free	kg and u	695.134
8201.40.00	Axes, bill hooks and similar hewing tools:			
8201.40.10	Axes	Free	kg and u	695.141
8201.40.20	Machetes (cutlasses)	Free	kg and u	695.142
8201.40.90	Other	Free	kg and u	695.149
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	kg	695.15
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	Free	kg	695.16
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	Free	kg	695.19
82.02	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**			
8202.10.00	Hand saws	5%	kg	695.21
8202.20.00	Band saw blades	Free	kg	695.51
	Circular saw blades (including slitting or slotting saw blades):			
8202.31.00	With working part of steel	Free	kg	695.52
8202.39.00	Other, including parts	Free	kg	695.53
8202.40.00	Chain saw blades	Free	kg	695.54
	Other saw blades:			
8202.91.00	Straight saw blades, for working metal	Free	kg	695.55
8202.99.00	Other	Free	kg	695.59
82.03	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**			

8203.10.00	Files, rasps and similar tools	5%	kg	695.22
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	kg	695.231
8203.30.00	Metal cutting shears and similar tools	5%	kg	695.232
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	kg	695.234
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	5%	kg	695.31
8204.12.00	Adjustable	5%	kg	695.32
8204.20.00	Interchangeable spanner sockets, with or without handles	5%	kg	695.33
82.05	**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**			
8205.10.00	Drilling, threading or tapping tools	5%	kg	695.41
8205.20.00	Hammers and sledge hammers	5%	kg	695.42
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	5%	kg	695.43
8205.40.00	Screwdrivers	5%	kg	695.44
	Other hand tools (including glaziers' diamonds):			
8205.51.00	Household tools	20%	kg	695.45
8205.59.00	Other			
8205.59.00.10	Strapping machines	Free	kg	695.461
8205.59.00.90	other	5%	kg	695.461
8205.60.00	Blow lamps	5%	kg	695.462
8205.70.00	Vices, clamps and the like	5%	kg	695.47
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	5%	kg	695.48
8205.90.00	Sets of articles of two or more of the foregoing subheadings	5%	kg	695.49
8206.00	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**			

8206.00.10	Household tools	20%	kg	695.71
8206.00.90	Other	5%	kg	695.79
82.07	**Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**			
	Rock drilling or earth boring tools:			
8207.13.00	With working part of cermets	5%	kg	695.631
8207.19.00	Other, including parts	5%	kg	695.639
8207.20.00	Dies for drawing or extruding metal	5%	kg	695.641
8207.30.00	Tools for pressing, stamping or punching	5%	kg	695.642
8207.40.00	Tools for tapping or threading	5%	kg	695.643
8207.50.00	Tools for drilling, other than for rock drilling	5%	kg	695.644
8207.60.00	Tools for boring or broaching	5%	kg	695.645
8207.70.00	Tools for milling	5%	kg	695.646
8207.80.00	Tools for turning	5%	kg	695.747
8207.90.00	Other interchangeable tools	5%	kg	695.649
82.08	**Knives and cutting blades, for machines or for mechanical appliances.**			
8208.10.00	For metal working	Free	kg	695.611
8208.20.00	For wood working	Free	kg	695.612
8208.30.00	For kitchen appliances or for machines used by the food industry:			
8208.30.10	For kitchen appliances	5%	kg	695.613
8208.30.90	Other	5%	kg	695.614
8208.40.00	For agricultural, horticultural or forestry machines:			
8208.40.10	For lawn mowers	5%	kg	695.615
8208.40.90	Other	5%	kg	695.616
8208.90.00	Other	5%	kg	695.619
8209.00.00	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	5%	kg	695.62
8210.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**			

8210.00.10	Coffee-mills	20%	kg	697.811
8210.00.20	Mincers	20%	kg	697.812
8210.00.30	Juice extractors	20%	kg	697.813
8210.00.40	Ice cream freezers	20%	kg	697.814
8210.00.90	Other	20%	kg	697.819
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**			
8211.10.00	Sets of assorted articles	20%	kg and u	696.81
	Other:			
8211.91.00	Table knives having fixed blades	20%	kg and u	696.82
8211.92.00	Other knives having fixed blades:			
8211.92.10	Household	20%	kg and u	696.83
8211.92.90	Other	5%	kg and u	696.84
8211.93.00	Knives having other than fixed blades:			
8211.93.10	Table and other household	20%	kg and u	696.85
8211.93.90	Other	5%	kg and u	696.86
8211.94.00	Blades:			
8211.94.10	For table and other household knives	20%	kg	696.87
8211.94.90	Other	5%	kg	696.88
8211.95.00	Handles of base metal:			
8211.95.10	For table and other household knives	20%	kg	696.891
8211.95.90	Other	20%	kg	696.899
82.12	**Razors and razor blades (including razor blade blanks in strips).**			
8212.10.00	Razors	20%	kg and u	696.31
8212.20.00	Safety razor blades including razor blade blanks in strips:			
8212.20.10	Safety razor blades	20%	kg and u	696.351
8212.20.90	Other	5%	kg and u	696.359
8212.90.00	Other parts	20%	kg	696.38
8213.00	**Scissors, tailors' shears and similar shears, and blades therefor.**			
8213.00.10	Tailors' and dressmakers' shears	5%	kg	696.41
8213.00.90	Other	5%	kg	696.49
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).**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	STC CODE
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore	20%	kg	696.51
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	20%	kg	696.55
8214.90.00	Other	5%	kg	696.59
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	20%	kg	696.61
8215.20.00	Other sets of assorted articles	20%	kg	696.62
	Other:			
8215.91.00	Plated with precious metal	20%	kg	696.63
8215.99.00	Other	20%	kg	696.69

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CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as 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.

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HEADING	DESCRIPTION OF GOOD	RATE OF DUTY		
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	5%	kg	699.111
8301.20.00	Locks of a kind used for motor vehicles	5%	kg	699.112
8301.30.00	Locks of a kind used for furniture	5%	kg	699.113
8301.40.00	Other locks	5%	kg	699.114
8301.50.00	Clasps and frames with clasps, incorporating locks	5%	kg	699.115
8301.60.00	Parts	5%	kg	699.116
8301.70.00	Keys presented separately	5%	kg	699.117
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 closures of base metal.**			
8302.10.00	Hinges	5%	kg	699.13
8302.20.00	Castors	5%	kg	699.14
8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles	10%	kg	699.15
	Other mountings, fittings and similar articles:			
8302.41.00	Suitable for buildings	5%	kg	699.16
8302.42.00	Other, suitable for furniture	5%	kg	699.17
8302.49.00	Other	5%	kg	699.191
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures	5%	kg	699.192
8302.60.00	Automatic door closures	5%	kg	699.193

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.**	5%	kg	699.12
8304.00	**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.**			
8304.00.10	Filing cabinets	10%	kg	895.111
8304.00.20	Card-index cabinets	10%	kg	895.112
8304.00.90	Other	5%	kg	895.119
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	5%	kg	895.121
8305.20.00	Staples in strips	15%	kg	895.122
8305.90.00	Other, including parts:			
8305.90.10	Paper clips	15%	kg	895.123
8305.90.90	Other	5%	kg	895.129
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	20%	kg	699.52
	Statuettes and other ornaments:			
8306.21.00	Plated with precious metal:			
8306.21.00.10	Trophies	Free	kg	697.821
8306.21.00.90	Other	20%	kg	697.821
8306.29.00	Other:			
8306.29.00.10	Trophies	Free	kg	697.822
8306.29.00.90	Other	20%	kg	697.822
8306.30.00	Photograph, picture or similar frames; mirrors	20%	kg	697.823
83.07	**Flexible tubing of base metal, with or without fittings.**			
8307.10.00	Of iron or steel	5%	kg	699:511
8307.90.00	Of other base metal	5%	kg	699.519

83.08	**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**			
8308.10.00	Hooks, eyes and eyelets	5%	kg	699.331
8308.20.00	Tubular or bifurcated rivets	5%	kg	699.332
8308.90.00	Other, including parts	5%	kg	699.339
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	15%	kg	699.531
8309.90.00	Other:			
8309.90.10	Bottle caps	15%	kg	699.532
8309.90.90	Other	5%	kg	699.539
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.	20%	kg	699.54
83.11	**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**			
8311.10.00	Coated electrodes of base metal, for electric arc-welding:			
8311.10.10	Of non-alloy steel	15%	kg	699.551
8311.10.90	Of other base metal	5%	kg	699.552
8311.20.00	Cored wire of base metal, for electric arc-welding	15%	kg	699.553
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	kg	699.554
8311.90.00	Other.	5%	kg	699.559

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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 or belting, of textile material (heading 5910.00) 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).

2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 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, 8503.00, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00, 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;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00, 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 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.

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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 7020.00);

   (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; or

   (g) 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 9 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 other 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.

   Heading 84.19 does not, however, cover:

   (a) Germination plant, incubators or brooders (heading 84.36);

   (b) Grain dampening machines (heading 84.37);

(c) Diffusing apparatus for sugar juice extraction (heading 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

(a) Sewing machines for closing bags or similar containers (heading 84.52); or

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

Ink-jet printing machines (heading 84.43).

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. (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 5 (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.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. 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.

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.

9. (A) Notes 8 (a) and 8 (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.

(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; and

(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 8471.49.00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482.40.00 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.

♦♦♦♦

84.01	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**			
8401.10.00	Nuclear reactors	5%	kg	718.71
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	5%	kg	728.47
8401.30.00	Fuel elements (cartridges), non-irradiated	5%	kg	718.77
8401.40.00	Parts of nuclear reactors	5%	kg	718.78
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	Watertube boilers with a steam production exceeding 45 tonnes per hour	Free	kg and u	711.111
8402.12.00	Watertube boilers production not exceeding 45 tonnes per hour	Free	kg and u	711.112
8402.19.00	Other vapour generating boilers, including hybrid boilers	Free	kg and u	711.119
8402.20.00	Super-heated water boilers	Free	kg and u	711.12
8402.90.00	Parts	Free	kg and u	711.91
84.03	**Central heating boiler other than those of heading 84.02.**			
8403.10.00	Boilers	Free	kg and u	812.17
8403.90.00	Parts	Free	kg	812.19
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**			
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	kg and u	711.21
8404.20.00	Condensers for steam or other vapour power units	Free	kg and u	711.22
8404.90.00	Parts	Free	kg and u	711.92
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.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SI RE
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	Free	kg	741.71
8405.90.00	Parts	Free	kg	741.72
84.06	**Steam turbines and other vapour turbines.**			
8406.10.00	Turbines for marine propulsion	Free	kg and u	712.11
	Other turbines:			
8406.81.00	Of an output exceeding 40 MW	Free	kg and u	712.191
8406.82.00	Of an output not exceeding 40 MW	Free	kg and u	712.199
8406.90.00	Parts	Free	kg	712.8
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**			
8407.10.00	Aircraft engines	5%	kg and u	713.11
	Marine propulsion engines:			
8407.21.00	Outboard motors:			
8407.21.00.10	Not exceeding 75 hp	Free	kg and u	713.31
8407.21.00.90	Other	5%	kg and u	713.31
8407.29.00	Other	5%	kg and u	713.32
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31.00	Of a cylinder capacity not exceeding 50 cc	5%	kg and u	713.211
8407.32.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	kg and u	713.212
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	kg and u	713.213
8407.34.00	Of a cylinder capacity exceeding 1,000 cc	10%	kg and u	713.22
8407.90.00	Other engines	5%	kg and u	713.81
84.08	**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**			
8408.10.00	Marine propulsion engines	5%	kg and u	713.33
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	kg and u	713.23
8408.90.00	Other engines	5%	kg and u	713.82
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	5%	kg	713.19
	Other:			

8409.91.00	Suitable for use solely or principally with spark ignition internal combustion piston engines:			
8409.91.10	For road motor vehicles	10%	kg	713.911
8409.91.20	For marine craft	5%	kg	713.912
8409.91.90	Other	5%	kg	713.919
8409.99.00	Other:			
8409.99.10	For road motor vehicles	10%	kg	713.921
8409.99.20	For marine craft	5%	kg	713.922
8409.99.90	Other	5%	kg	713.929
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	5%	kg and u	718.111
8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	kg and u	718.112
8410.13.00	Of a power exceeding 10,000 kW	5%	kg and u	###
8410.90.00	Parts, including regulators	5%	kg and u	718.113
84.11	**Turbo-jets, turbo-propellers and other gas turbines.**			
	Turbo-jets:			
8411.11.00	Of a thrust not exceeding 25 kN	5%	kg and u	714.411
8411.12.00	Of a thrust exceeding 25 kN	5%	kg and u	714.412
	Turbo-propellers:			
8411.21.00	Of a power not exceeding 1,100 kW	5%	kg and u	714.811
8411.22.00	Of a power exceeding 1,100 kW	5%	kg and u	714.812
	Other gas turbines:			
8411.81.00	Of a power not exceeding 5,000 kW	5%	kg and u	714.891
8411.82.00	Of a power exceeding 5,000 kW	5%	kg and u	714.892
	Parts:			
8411.91.00	Of turbo-jets or turbo-propellers	5%	kg	714.91
8411.99.00	Other	5%	kg	714.99
84.12	**Other engines and motors.**			
8412.10.00	Reaction engines other than turbo-jets	5%	kg and u	714.49
	Hydraulic power engines and motors:			
8412.21.00	Linear acting (cylinders)	5%	kg and u	718.91
8412.29.00	Other	5%	kg and u	718.931
	Pneumatic power engines and motors:			
8412.31.00	Linear acting (cylinders)	5%	kg and u	718.92
8412.39.00	Other	5%	kg and u	718.932

8412.80.00	Other	5%	kg and u	718.939
8412.90.00	Parts	5%	kg	718.99
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	5%	kg and u	742.11
8413.19.00	Other	5%	kg and u	742.19
8413.20.00	Hand pumps, other than those of subheading 8413.11.00 or 8413.19.00	5%	kg and u	742.711
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	kg and u	742.2
8413.40.00	Concrete pumps	5%	kg and u	742.3
8413.50.00	Other reciprocating positive displacement Pumps	5%	kg and u	742.4
8413.60.00	Other rotary positive displacement pumps	5%	kg and u	742.5
8413.70.00	Other centrifugal pumps	5%	kg and u	742.6
	Other pumps; liquid elevators:			
8413.81.00	Pumps	5%	kg and u	742.712
8413.82.00	Liquid elevators	5%	kg and u	742.75
	Parts:			
8413.91.00	Of pumps:			
8413.91.10	For the pumps of subheading 8413.30.00	5%	kg	742.911
8413.91.90	Other	5%	kg	742.919
8413.92.00	Of liquid elevators	5%	kg	742.95
84.14	**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**			
8414.10.00	Vacuum pumps	5%	kg and u	743.11
8414.20.00	Hand-or foot-operated air pumps	5%	kg and u	743.13
8414.30.00	Compressors of a kind used in refrigerating equipment	5%	kg and u	743.15
8414.40.00	Air compressors mounted on a wheeled chassis for towing	5%	kg and u	743.17
	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:			

8414.51.10	Table	20%	kg and u	743.411
8414.51.20	Floor	20%	kg and u	743.412
8414.51.30	Ceiling or roof	20%	kg and u	743.413
8414.51.90	Other	20%	kg and u	743.419
8414.59.00	Other	5%	kg and u	743.43
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	5%	kg and u	743.45
8414.80.00	Other	5%	kg and u	743.19
8414.90.00	Parts	5%	kg	743.8
84.15	**Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**			
8415.10.00	Window or wall types, self-contained or "split-system"	20%	kg and u	741.51
8415.20.00	Of a kind used for persons, in motor vehicles	20%	kg and u	741.551
	Other:			
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	kg and u	741.552
8415.82.00	Other, incorporating a refrigerating unit	20%	kg and u	741.553
8415.83.00	Not incorporating a refrigerating unit	20%	kg and u	741.554
8415.90.00	Parts	5%	kg	741.59
84.16	**Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**			
8416.10.00	Furnace burners for liquid fuel	5%	kg	741.21
8416.20.00	Other furnace burners, including combination burners	5%	kg	741.23
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	kg	741.25
8416.90.00	Parts	5%	kg	741.28
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	Free	kg and u	741.36

8417.20.00	Bakery ovens, including biscuit ovens	5%	kg and u	741.37
8417.80.00	Other	5%	kg and u	741.38
8417.90.00	Parts	5%	kg	741.39
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:			
8418.10.10	Frost free, electrical	20%	kg and u	775.211
8418.10.20	Other, electrical	20%	kg and u	775.212
8418.10.30	Non-electrical	20%	kg and u	775.213
	Refrigerators, household type:			
8418.21.00	Compression-type:			
8418.21.10	Frost free, electrical	20%	kg and u	775.214
8418.21.20	Other, electrical	20%	kg and u	775.215
8418.21.30	Non-electrical	20%	kg and u	775.216
8418.29.00	Other :			
8418.29.10	Electrical	20%	kg and u	775.218
8418.29.20	Non-electrical	20%	kg and u	775.219
8418.30.00	Freezers of the chest type, not exceeding 800 litre capacity	20%	kg and u	775.221
8418.40.00	Freezers of the upright type, not exceeding 900 litre capacity	20%	kg and u	775.222
8418.50.00	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	kg and u	741.43
	Other refrigerating or freezing equipment; heat pumps:			
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	20%	kg and u	741.451
8418.69.00	Other	20%	kg	741.459
	Parts:			
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	5%	kg	741.491

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
8418.99.00	Other	5%	Kg	741.499
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, sterilizing, pasteurizing, 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:			
8419.11.10	For domestic use	20%	kg and u	741.811
8419.11.90	Other	20%	kg and u	741.819
8419.19.00	Other:			
8419.19.10	Solar water heaters, for domestic use	20%	kg and u	741.821
8419.19.20	Other solar water heaters	20%	kg and u	741.822
8419.19.30	Other water heaters, for domestic use	20%	kg and u	741.823
8419.19.90	Other	20%	kg and u	741.829
8419.20.00	Medical, surgical or laboratory sterilizers	5%	kg and u	741.83
	Dryers:			
8419.31.00	For agricultural products	Free	kg and u	741.84
8419.32.00	For wood, paper pulp, paper or paperboard	Free	kg and u	741.85
8419.39.00	Other	5%	kg and u	741.86
8419.40.00	Distilling or rectifying plant	Free	kg and u	741.73 741.74
8419.50.00	Heat exchange units	5%	kg and u	741.75
8419.60.00	Machinery for liquefying air or other gases	5%	kg and u	
	Other machinery, plant and equipment:			
8419.81.00	For making hot drinks or for cooking or heating food	5%	kg and u	741.87 741.89
8419.89.00	Other	5%	kg and u	

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SUB RATE
8419.90.00	Parts	5%	kg	741.9
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**			
8420.10.00	Calendering or other rolling machines	5%	kg and u	745.91
	Parts:			
8420.91.00	Cylinders	5%	kg	745.931
8420.99.00	Other	5%	kg	745.939
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	5%	kg and u	743.51
8421.12.00	Clothes-dryers:			
8421.12.10	For domestic use	20%	kg and u	743.551
8421.12.90	Other	5%	kg and u	743.559
8421.19.00	Other	5%	kg and u	743.59
	Filtering or purifying machinery and apparatus for liquids:			
8421.21.00	For filtering or purifying water	Free	kg and u	743.61
8421.22.00	For filtering or purifying beverages other than water	Free	kg and u	743.62
8421.23.00	Oil or petrol-filters for internal combustion engines:			
8421.23.10	Oil filters	30%	kg and u	743.631
8421.23.20	Petrol filters	30%	kg and u	743.632
8421.29.00	Other	5%	kg and u	743.67
	Filtering or purifying machinery and apparatus for gases:			
8421.31.00	Intake air filters for internal combustion engines	30%	###	###
8421.39.00	Other	5%	kg and u	743.64
	Parts:	5%	kg and u	743.69
8421.91.00	Of centrifuges, including centrifugal dryers:			
8421.91.10	For the clothes-dryers of subheading 8421.12.10	5%	kg	743.911
8421.91.90	Other	5%	kg	743.919
8421.99.00	Other	5%	kg	743.95

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	20%	kg and u	775.3
8422.19.00	Other	5%	kg and u	745.21
8422.20.00	Machinery for cleaning or drying bottles or other containers	Free	kg and u	745.23
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	Free	kg and u	745.271
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	Free	kg and u	745.272
8422.90.00	Parts	5%	kg	745.29
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.**			
8423.10.00	Personal weighing machines, including baby scales; household scales	20%	kg and u	745.32
8423.20.00	Scales for continuous weighing of goods on Conveyors	Free	kg and u	745.311
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	kg and u	745.312
	Other weighing machinery:			
8423.81.00	Having a maximum weighing capacity not exceeding 30 kg	5%	kg and u	745.313
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	kg and u	745.314
8423.89.00	Other	5%	kg and u	745.319
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery	5%	kg	745.39

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SEE RE
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	Free	kg and u	745.61
8424.20.00	Spray guns and similar appliances	5%	kg and u	745.62
8424.30.00	Steam or sand blasting machines and similar projecting machines	Free	kg and u	745.63
	Other appliances:			
8424.81.00	Agricultural or horticultural	Free	kg and u	745.64
8424.89.00	Other	5%	kg and u	745.651
8424.90.00	Parts:			
8424.90.10	Of agricultural sprayers	Free	kg	745.681
8424.90.90	Other	5%	kg	745.689
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	5%	kg and u	744.211
8425.19.00	Other	5%	kg and u	744.219
	Other winches; capstans:			
8425.31.00	Powered by electric motor	5%	kg and u	744.251
8425.39.00	Other	5%	kg and u	744.259
	Jacks; hoists of a kind used for raising vehicles:			
8425.41.00	Built-in jacking systems of a type used in garages	5%	kg and u	744.41
8425.42.00	Other jacks and hoists, hydraulic:			
8425.42.10	Portable jacks for road motor vehicles	5%	kg and u	744.431
8425.42.90	Other	5%	kg and u	744.439
8425.49.00	Other	5%	kg and u	744.49
84.26	**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**			
	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			

8426.11.00	Overhead travelling cranes on fixed support	Free	kg and u	744.31
8426.12.00	Mobile lifting frames on tyres and straddle Carriers	Free	kg and u	744.32
8426.19.00	Other	Free	kg and u	744.33
8426.20.00	Tower cranes	Free	kg and u	744.34
8426.30.00	Portal or pedestal jib cranes	Free	kg and u	744.35
	Other machinery, self-propelled:			
8426.41.00	On tyres:			
8426.41.10	Sugar cane loading machinery	Free	kg and u	744.371
8426.41.90	Other	Free	kg and u	744.372
8426.49.00	Other	Free	kg and u	744.379
	Other machinery:			
8426.91.00	Designed for mounting on road vehicles	Free	kg and u	744.391
8426.99.00	Other	Free	kg and u	744.399
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	Free	kg and u	744.11
8427.20.00	Other self-propelled trucks	Free	kg and u	744.12
8427.90.00	Other trucks	Free	kg and u	744.13
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**			
8428.10.00	Lifts and skip hoists	5%	kg and u	744.81
8428.20.00	Pneumatic elevators and conveyors	5%	kg and u	744.71
	Other continuous-action elevators and conveyors, for goods or materials:			
8428.31.00	Specially designed for underground use	Free	kg and u	744.72
8428.32.00	Other, bucket type	Free	kg and u	744.73
8428.33.00	Other, belt type	Free	kg and u	744.74
8428.39.00	Other	Free	kg and u	744.79
8428.40.00	Escalators and moving walkways	5%	kg and u	744.85
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5% 5%	kg and u	744.892
8428.90.00	Other machinery		kg and u	744.899

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
84.29	**Self-propelled bulldozers, angeldozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**			
	Bulldozers and angledozers :			
8429.11.00	Track laying	Free	kg and u	723.111
8429.19.00	Other	Free	kg and u	723.119
8429.20.00	Graders and levellers	Free	kg and u	723.12
8429.30.00	Scrapers		kg and u	723.31
8429.40.00	Tamping machines and road rollers:			
8429.40.10	Tamping machines	Free	kg and u	723.331
8429.40.20	Road rollers	Free	kg and u	723.332
	Mechanical shovels, excavators and shovel loaders:			
8429.51.00	Front-end shovel loaders	Free	kg and u	723.21
8429.52.00	Machinery with a 360° revolving superstructure	Free	kg and u	723.22
8429.59.00	Other	Free	kg and u	723.29
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	Free	kg and u	723.41
8430.20.00	Snow-ploughs and snow-blowers	Free	kg and u	723.42
	Coal or rock cutters and tunnelling machinery:			
8430.31.00	Self-propelled	Free	kg and u	723.35
8430.39.00	Other	Free	kg and u	723.43
	Other boring or sinking machinery:			
8430.41.00	Self propelled	Free	kg and u	723.37
8430.49.00	Other	Free	kg and u	723.44
8430.50.00	Other machinery, self-propelled	Free	kg and u	723.39
	Other machinery, not self-propelled:			
8430.61.00	Tamping or compacting machinery	Free	kg and u	723.45
8430.69.00	Other	Free	kg and u	723.47
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	5%	kg	744.91
8431.20.00	Of machinery of heading 84.27	5%	kg	744.92
	Of machinery of heading 84.28:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
8431.31.00	Of lifts, skip hoists or escalators	5%	kg	744.93
8431.39.00	Other	5%	kg	744.94
	Of machinery of heading 84.26, 84.29 or 84.30:			
	Buckets, shovels, grabs and grips			
8431.41.00	Bulldozer or angledozer blades	5%	kg	723.91
8431.42.00	Parts for boring or sinking machinery of	5%	kg	723.92
8431.43.00	subheading 8430.41.00 or 8430.49.00	5%	kg	723.93
	Other:			
8431.49.00	Of machinery of heading 84.29 or 84.30			
8431.49.10	Other	5%	kg	723.991
8431.49.90		5%	kg	723.999
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**			
8432.10.00	Ploughs	Free	kg and u	721.11
	Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21.00	Disc harrows	Free	kg and u	721.131
8432.29.00	Other	Free	kg and u	721.139
8432.30.00	Seeders, planters and transplanters	Free	kg and u	721.121
8432.40.00	Manure spreaders and fertilizer distributors	Free	kg and u	721.122
8432.80.00	Other machinery:			
8432.80.10	Lawn or sports-ground rollers	5%	kg and u	721.181
8432.80.90	Other	Free	kg and u	721.189
8432.90.00	Parts:			
8432.90.10	Of lawn or sports-ground rollers of sub-heading 8432.80.10	5%	kg	721.191
8432.90.90	Other	Free	kg	721.199
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	Free	kg and u	721.211
8433.19.00	Other	Free	kg and u	721.219
8433.20.00	Other mowers, including cutter bars for tractor mounting	Free	kg and u	721.231
8433.30.00	Other haymaking machinery	Free	kg and u	721.232
8433.40.00	Straw or fodder balers, including pick-up balers	Free	kg and u	721.233
	Other harvesting machinery; threshing machinery:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
8433.51.00	Combine harvester-threshers	Free	kg and u	721.22
8433.52.00	Other threshing machinery	Free	kg and u	721.234
8433.53.00	Root or tuber harvesting machines	Free	kg and u	721.235
8433.59.00	Other:			
8433.59.10	Sugarcane harvesters	Free	kg and u	721.361
8433.59.90	Other	Free	kg and u	721.26
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce			
8433.90.00	Parts:			
8433.90.10	Of mowers for lawns, parks or sports-grounds of subheadings 8433.11.00 and 8433.19.00	Free	kg	721.291
8433.90.90	Other	Free	kg	723.299
84.34	**Milking machines and dairy machinery.**			
8434.10.00	Milking machines	Free	kg and u	721.31
8434.20.00	Dairy machinery	Free	kg and u	721.38
8434.90.00	Parts	Free	kg	721.39
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**			
8435.10.00	Machinery	Free	kg and u	721.91
8435.90.00	Parts	Free	kg	721.98
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 poultry-keeping machinery; poultry incubators and brooders:	Free	kg and u	721.961
8436.21.00	Poultry incubators and brooders	Free	kg and u	721.951
8436.29.00	Other	Free	kg and u	721.959
8436.80.00	Other machinery:			
8436.80.10	Bee-keeping machinery	Free	kg and u	721.962
8436.80.90	Other	Free	kg and u	721.969
	Parts:			
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	Free	kg	721.991
8436.99.00	Other	Free	kg	721.999
84.37	**Machines for cleaning, sorting or grading seeds, 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.**			

HEADING	DESCRIPTION OF [illegible]	[illegible] OF DUTY		
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg and u	721.27
8437.80.00	Other machinery	Free	kg and u	727.11
8437.90.00	Parts:			
8437.90.10	Of the machines of subheading 8437.10.00	Free	kg	727.191
8437.90.90	Other	Free	kg	727.199
84.38	**Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.**			
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	kg and u	727.221
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	Free	kg and u	727.222
8438.30.00	Machinery for sugar manufacture:			
8438.30.10	Grooved rollers, trash plates and scraper tips	Free	kg and u	727.223
8438.30.90	Other	Free	kg and u	727.224
8438.40.00	Brewery machinery	Free	kg and u	727.225
8438.50.00	Machinery for the preparation of meat or poultry	Free	kg and u	727.226
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	Free	kg and u	727.227
8438.80.00	Other machinery	Free	kg and u	727.229
8438.90.00	Parts:			
8438.90.10	Of the machines of subheading 8438.30.10.	Free	kg	727.291
8438.90.90	Other	Free	kg	727.299
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	Free	kg and u	725.11
8439.20.00	Machinery for making paper or paperboard	Free	kg and u	725.121
8439.30.00	Machinery for finishing paper or paperboard	Free	kg and u	725.122
8439.91.00	Parts: Of machinery for making pulp of fibrous cellulosic material	Free	kg	725.911

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
8439.99.00	Other	Free	kg	725.919
84.40	**Book-binding machinery, including book-sewing machines.**			
8440.10.00	Machinery	5%	kg and u	726.81
8440.90.00	Parts	5%	kg	726.89
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10.00	Cutting machines	Free	kg and u	725.21
8441.20.00	Machines for making bags, sacks or envelopes	Free	kg and u	725.23
8441.30.00	Machines for making cartons, boxes, cases, tubes,	Free	kg and u	725.25
8441.40.00	drums or similar containers, other than by moulding	Free	kg and u	725.27
8441.80.00	Machines for moulding articles in paper pulp, paper or paperboard	Free	kg and u	725.29
8441.90.00	Other machinery	Free	kg	725.99
	Parts			
84.42	**Machinery, apparatus and equipment (other than the machine-tools 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	5%	kg and u	726.313
8442.40.00	Parts of the foregoing machinery, apparatus or equipment	5%	kg	726.91
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	5%	kg	726.35

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	5%	kg and u	726.51
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)	5%	kg and u	726.55
8443.13.00	Other offset printing machinery	5%	kg and u	726.55
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing	5%	kg and u	726.611
8443.15.00	Letterpress printing machinery, other than reel-fed, excluding flexographic printing	5%	kg and u	726.619
8443.16.00	Flexographic printing machinery	5%	kg and u	726.63
8443.17.00	Gravure printing machinery	5%	kg and u	726.65
8443.19.00	Other	5%	kg and u	745.652
	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	5%	kg and u	726.679
8443.32.00	Other, capable of connecting to an automatic data processing machine or to a network	5%	kg and u	726.68
8443.39.00	Other	5%	kg and u	726.99
	Parts and accessories:			
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5%	kg	###
	Other			
8443.99.00		5%	kg	###

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SITC REV.
8444.00.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	5%	kg and u	724.41
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	Free	kg and u	724.421
8445.12.00	Combing machines	Free	kg and u	724.422
8445.13.00	Drawing or roving machines	Free	kg and u	724.423
8445.19.00	Other	Free	kg and u	724.429
8445.20.00	Textile spinning machines	Free	kg and u	724.431
8445.30.00	Textile doubling or twisting machines	Free	kg and u	724.432
8445.40.00	Textile winding (including weft-winding) or reeling machines	Free	kg and u	724.434
8445.90.00	Other	Free	kg and u	724.54
84.46	**Weaving machines (looms).**			
8446.10.00	For weaving fabrics of a width not exceeding 30cm	Free	kg and u	724.511
	For weaving fabrics of a width exceeding 30 cm, shuttle type:			
8446.21.00	Power looms	Free	kg and u	724.512
8446.29.00	Other	Free	kg and u	724.519
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	kg and u	724.513
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	Free	kg and u	724.521
8447.12.00	With cylinder diameter exceeding 165 mm	Free	kg and u	724.522
8447.20.00	Flat knitting machines; stitch-bonding machines	Free	kg and u	724.523
	Other			
8447.90.00		Free	kg and u	724.53
84.48	**Auxiliary machinery for use with machines of heading 8444.00.00, 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 8444.00.00, 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 8444.00.00, 84.45, 84.46 or 84.47:			
8448.11.00	Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	5%	kg	724.611
8448.19.00	Other	5%	kg	724.619
8448.20.00	Parts and accessories of machines of heading 8444.00.00 or of their auxiliary machinery	5%	kg	724.491
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:			
8448.31.00	Card clothing	5%	kg	724.492
8448.32.00	Of machines for preparing textile fibres, other than card clothing	5%	kg	724.493
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	5%	kg	724.494
8448.39.00	Other	5%	kg	724.499
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
8448.42.00	Reeds for looms, healds and heald-frames	5%	kg	724.672
8448.49.00	Other	5%	kg	724.679
	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	5%	kg	724.681
8448.59.00	Other	5%	kg	724.689
8449.00.00	**Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.**	5%	kg	724.55
84.50	**Household or laundry-type washing machines, including machines which both wash and dry.**			
	Machines, each of a dry linen capacity not exceeding 10kg:			

HEADING	DESCRIPTION OF GOODS			
8450.11.00	Fully-automatic machines:			
8450.11.10	For domestic use	30%	kg and u	775.111
8450.11.90	Other	5%	kg and u	775.112
8450.12.00	Other machines, with built-in centrifugal drier:			
8450.12.10	For domestic use	30%	kg and u	775.113
8450.12.90	Other	5%	kg and u	775.114
8450.19.00	Other:			
8450.19.10	For domestic use	30%	kg and u	775.115
8450.19.90	Other	5%	kg and u	775.119
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg:			
8450.20.10	For domestic use	30%	kg and u	724.711
8450.20.90	Other	5%	kg and u	724.719
8450.90.00	Parts	5%	kg	724.91
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	5%	kg and u	724.72
	Drying machines:			
8451.21.00	Each of a dry linen capacity not exceeding 10kg		kg and u	775.12
	Other	5%	kg and u	724.73
8451.29.00	Ironing machines and presses(including fusing	5%	kg and u	724.741
8451.30.00	presses)	5%		
8451.40.00	Washing, bleaching or dyeing machines	5%	kg and u	724.742
8451.50.00	Machines for reeling, unreeling, folding, cutting		kg and u	724.743
	or pinking textile fabrics	Free		
8451.80.00	Other machinery	5%	kg and u	724.749
8451.90.00	Parts	5%	kg	724.92
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	Free	kg and u	724.33
	Other sewing machines:			
8452.21.00	Automatic units	Free	kg and u	724.351
8452.29.00	Other	Free	kg and u	724.359
8452.30.00	Sewing machine needles	Free	kg	724.391
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof	Free	kg	724.392
8452.90.00	Other parts of sewing machines	Free	kg	724.399
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	Free	kg and u	724.81
8453.20.00	Machinery for making or repairing footwear	Free	kg and u	724.83
8453.80.00	Other machinery	Free	kg and u	724.85
8453.90.00	Parts	Free	kg	724.88
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10.00	Converters	5%	kg and u	737.111
8454.20.00	Ingot moulds and ladles	5%	kg and u	737.112
8454.30.00	Casting machines	5%	kg and u	737.12
8454.90.00	Parts	5%	kg	737.19
84.55	Metal-rolling mills and rolls therefor.			
8455.10.00	Tube mills	5%	kg and u	737.211
	Other rolling mills:			
8455.21.00	Hot or combination hot and cold	5%	kg and u	737.212
8455.22.00	Cold	5%	kg and u	737.219
8455.30.00	Rolls for rolling mills	5%	kg and u	737.291
8455.90.00	Other parts	5%	kg	737.299
84.56	**Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.**			
8456.10.00	Operated by laser or other light or photon beam processes	Free	kg and u	731.11
8456.20.00	Operated by ultrasonic processes	Free	kg and u	731.12
8456.30.00	Operated by electro-discharge processes	Free	kg and u	731.13

HEADING	DESCRIPTION OF GOODS	RATE(S) OF DUTY	UNIT(S)	SITC REV. 3
8456.90.00	Other	Free	kg and u	731.149
84.57	**Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.**			
8457.10.00	Machining centers	Free	kg and u	731.21
8457.20.00	Unit construction machines (single stations)	Free	kg and u	731.22
8457.30.00	Multi-station transfer machines	Free	kg and u	731.23
84.58	**Lathes (including turning centers) for removing metal.**			
	Horizontal lathes:			
8458.11.00	Numerically controlled	Free	kg and u	731.31
8458.19.00	Other	Free	kg and u	731.37
	Other lathes:			
8458.91.00	Numerically controlled	Free	kg and u	731.35
8458.99.00	Other	Free	kg and u	731.39
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	Free	kg and u	731.41
	Other drilling machines:			
8459.21.00	Numerically controlled	Free	kg and u	731.42
8459.29.00	Other	Free	kg and u	731.43
	Other boring-milling machines:			
8459.31.00	Numerically controlled	Free	kg and u	731.44
8459.39.00	Other	Free	kg and u	731.45
8459.40.00	Other boring machines	Free	kg and u	731.46
	Milling machines, knee-type:			
8459.51.00	Numerically controlled	Free	kg and u	731.51
8459.59.00	Other	Free	kg and u	731.52
	Other milling machines:			
8459.61.00	Numerically controlled	Free	kg and u	731.53
8459.69.00	Other	Free	kg and u	731.54
8459.70.00	Other threading or tapping machines	Free	kg and u	731.57
84.60	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**			

	Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.11.00	Numerically controlled	Free	kg and u	731.61
8460.19.00	Other	Free	kg and u	731.62
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.21.00	Numerically controlled	Free	kg and u	721.63
8460.29.00	Other	Free	kg and u	731.64
	Sharpening (tool or cutter grinding) machines:			
8460.31.00	Numerically controlled	Free	kg and u	731.65
8460.39.00	Other	Free	kg and u	731.66
8460.40.00	Honing or lapping machines	Free	kg and u	731.67
8460.90.00	Other	Free	kg and u	731.69
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	Free	kg and u	731.71
8461.30.00	Broaching machines	Free	kg and u	731.73
8461.40.00	Gear cutting, gear grinding or gear finishing machines	Free	kg and u	731.75
8461.50.00	Sawing or cutting-off machines	Free	kg and u	735.77
8461.90.00	Other	Free	kg and u	731.79
84.62	**Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.**			
8462.10.00	Forging or die-stamping machines (including presses) and hammers	Free	kg and u	733.11
	Bending, folding, straightening or flattening machines (including presses):			
8462.21.00	Numerically controlled	Free	kg and u	733.12
8462.29.00	Other Shearing machines (including presses), other than combined punching and shearing machines:	Free	kg and u	733.13

8462.31.00	Numerically controlled	Free	kg and u	###
8462.39.00	Other	Free	kg and u	733.14
	Punching or notching machines (including presses), including combined punching and shearing machines:			
8462.41.00	Numerically controlled	Free	kg and u	733.16
8462.49.00	Other	Free	kg and u	733.17
	Other:			
8462.91.00	Hydraulic presses	Free	kg and u	733.181
8462.99.00	Other	Free	kg and u	733.189
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	Free	kg and u	733.91
8463.20.00	Thread rolling machines	Free	kg and u	733.93
8463.30.00	Machines for working wire	Free	kg and u	733.95
8463.90.00	Other	Free	kg and u	733.99
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	Free	kg and u	728.111
8464.20.00	Grinding or polishing machines	Free	kg and u	728.112
8464.90.00	Other	Free	kg and u	728.119
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	Free	kg and u	728.121
	Other:			
8465.91.00	Sawing machines	Free	kg and u	728.122
8465.92.00	Planing, milling or moulding (by cutting) machines	Free	kg and u	728.123
8465.93.00	Grinding, sanding or polishing machines	Free	kg and u	728.124
8465.94.00	Bending or assembling machines	Free	kg and u	728.125
8465.95.00	Drilling or morticing machines	Free	kg and u	728.126
8465.96.00	Splitting, slicing or paring machines	Free	kg and u	728.127
8465.99.00	Other	Free	kg and u	728.129

84.66	**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.**			
8466.10.00	Tool holders and self-opening dieheads	5%	kg	735.11
8466.20.00	Work holders	5%	kg	735.13
8466.30.00	Dividing heads and other special attachments for machine-tools	5%	kg	735.15
	Other:			
8466.91.00	For machines of heading 84.64	5%	kg	735.191
8466.92.00	For machines of heading 84.65	5%	kg	735.192
8466.93.00	For machines of headings 84.56 to 84.61	5%	kg	735.91
8466.94.00	For machines of heading 84.62 or 84.63	5%	kg	735.95
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)	5%	kg and u	745.111
8467.19.00	Other	5%	kg and u	745.119
	With self-contained electric motor:			
8467.21.00	Drills of all kinds	5%	kg and u	745.114
8467.22.00	Saws	5%	kg and u	745.115
8467.29.00	Other	5%	kg and u	745.19
	Other tools:			
8467.81.00	Chain saws	Free	kg and u	745.121
8467.89.00	Other	5%	kg and u	745.129
	Parts:			
8467.91.00	Of chain saws	5%	kg	745.191
8467.92.00	Of pneumatic tools	5%	kg	745.192
8467.99.00	Other	5%	kg	745.199
84.68	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.**			
8468.10.00	Hand-held blow pipes	5%	kg and u	737.41

8468.20.00	Other gas-operated machinery and apparatus	5%	kg and u	737.42
8468.80.00	Other machinery and apparatus	5%	kg and u	737.43
8468.90.00	Parts	5%	kg	737.49
8469.00.00	**Typewriters other than printers of heading 84.43; word-processing machines.**	5%	kg and u	###
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	5%	kg and u	751.21
	Other electronic calculating machines:			
8470.21.00	Incorporating a printing device			
8470.29.00	Other	5%	kg and u	751.221
8470.30.00	Other calculating machines	5%	kg and u	751.222
8470.50.00	Cash registers	5%	kg and u	751.229
8470.90.00	Other	5%	kg and u	751.24
84.71	**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**	5%	kg and u	751.28
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	Free	kg and u	752.31
	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	Free	kg and u	752.2
8471.49.00	Other, presented in the form of systems	Free	kg and u	752.39
8471.50.00	Processing units other than those of subheading 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	kg and u	752.33

8471.60.00	Input or output units, whether or not containing storage units in the same housing	Free	kg and u	752.33
8471.70.00	Storage units	Free	kg and u	752.7
8471.80.00	Other units of automatic data processing machines	Free	kg and u	752.91
8471.90.00	Other	Free	kg and u	752.99
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	5%	kg and u	751.91
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5%	kg and u	751.93
8472.90.00	Other	5%	kg and u	751.99
84.73	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469.00.00 to 84.72.**			
8473.10.00	Parts and accessories of the machines of heading 8469.00.00	5%	kg	759.91
	Parts and accessories of the machines of heading 84.70:			
8473.21.00	Of the electronic calculating machines of sub-heading 8470.10.00, 8470.21.00 or 8470.29.00	5%	kg	759.931
8473.29.00	Other	5%	kg	759.932
8473.30.00	Parts and accessories of the machines of heading 84.71	Free	kg	759.97
8473.40.00	Parts and accessories of the machines of heading 84.72	5%	kg	759.939

8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 8469.00.00 to 84.72	5%	kg and u	754.94
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	Free	kg and u	728.31
8474.20.00	Crushing or grinding machines	Free	kg and u	728.32
	Mixing or kneading machines:			
8474.31.00	Concrete or mortar mixers	Free	kg and u	728.331
8474.32.00	Machines for mixing mineral substances with bitumen	Free	kg and u	728.332
8474.39.00	Other	Free	kg and u	728.339
8474.80.00	Other machinery	Free	kg and u	728.34
8474.90.00	Parts	Free	kg	728.39
84.75	**Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**			
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5%	kg and u	728.411
	Machines for manufacturing or hot working glass or glassware:			
8475.21.00	Machines for making optical fibres and preforms thereof	5%	kg and u	728.412
8475.29.00	Other	5%	kg and u	728.419
8475.90.00	Parts	5%	kg	728.51
84.76	**Automatic beverage-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**			

	Automatic beverage-vending machines:			
8476.21.00	Incorporating heating or refrigerating devices	20%	kg and u	745.951
8476.29.00	Other	20%	kg and u	745.952
	Other machines:			
8476.81.00	Incorporating heating or refrigerating devices	20%	kg and u	745.953
8476.89.00	Other	20%	kg and u	745.959
8476.90.00	Parts	20%	kg	745.97
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	Free	kg and u	728.421
8477.20.00	Extruders	Free	kg and u	728.422
8477.30.00	Blow moulding machines	Free	kg and u	728.423
8477.40.00	Vacuum moulding machines and other thermoforming machines	Free	kg and u	728.424
	Other machinery for moulding or otherwise forming:			
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	kg and u	728.425
8477.59.00	Other	Free	kg and u	728.426
8477.80.00	Other machinery	Free	kg and u	728.429
8477.90.00	Parts	Free	kg	728.52
84.78	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**			
8478.10.00	Machinery	5%	kg and u	728.43
8478.90.00	Parts	5%	kg	728.53
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	5%	kg and u	723.48
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	kg and u	727.21
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	5%	kg and u	728.44
8479.40.00	Rope or cable-making machines	5%	kg and u	728.491
8479.50.00	Industrial robots, not elsewhere specified or included	5%	kg and u	728.492

8479.60.00	Evaporative air coolers	5%	kg and u	728.493
	Other machines and mechanical appliances:			
8479.81.00	For treating metal, including electric wire coil-winders	5%	kg and u	728.46
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	5%	kg and u	728.494
8479.89.00	Other	5%	kg and u	728.499
8479.90.00	Parts	5%	kg	728.55
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	Free	kg	749.11
8480.20.00	Mould bases	Free	kg	749.12
8480.30.00	Moulding patterns:			
8480.30.10	Of wood	Free	kg	749.131
8480.30.90	Other	Free	kg	749.139
	Moulds for metal or metal carbides:			
8480.41.00	Injection or compression types	Free	kg	749.14
8480.49.00	Other	Free	kg	749.15
8480.50.00	Moulds for glass	Free	kg	749.16
8480.60.00	Moulds for mineral materials	Free	kg	749.17
	Moulds for rubber or plastics:			
8480.71.00	Injection or compression types	Free	kg	749.18
8480.79.00	Other	Free	kg	749.19
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.**			
8481.10.00	Pressure-reducing valves	5%	kg	747.1
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	5%	kg	747.2
8481.30.00	Check (nonreturn) valves	5%	kg	747.3
8481.40.00	Safety or relief valves	5%	kg	747.4
8481.80.00	Other appliances	5%	kg	747.8
8481.90.00	Parts	5%	kg	747.9
84.82	**Ball or roller bearings.**			
8482.10.00	Ball bearings	5%	kg and u	746.1
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	5%	kg and u	746.2

8482.30.00	Spherical roller bearings	5%	kg and u	746.3
8482.40.00	Needle roller bearings	5%	kg and u	746.4
8482.50.00	Other cylindrical roller bearings	5%	kg and u	746.5
8482.80.00	Other, including combined ball/roller bearings	5%	kg and u	746.8
	Parts:			
8482.91.00	Balls, needles and rollers	5%	kg	746.91
8482.99.00	Other	5%	kg	746.99
84.83	**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; 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:			
8483.10.10	For road motor vehicle engines	10%	kg and u	748.11
8483.10.20	For marine engines	5%	kg and u	748.12
8483.10.30	For aircraft engines	5%	kg and u	748.13
8483.10.90	Other	5%	kg and u	748.19
8483.20.00	Bearing housings, incorporating ball or roller bearings:			
8483.20.10	For road motor vehicle engines	10%	kg and u	748.211
8483.20.20	For marine engines	5%	kg and u	748.212
8483.20.30	For aircraft engines	5%	kg and u	748.213
8483.20.90	Other	5%	kg and u	748.219
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:			
8483.30.10	For road motor vehicle engines	10%	kg and u	748.221
8483.30.20	For marine engines	5%	kg and u	748.222
8483.30.30	For aircraft engines	5%	kg and u	748.223
8483.30.90	Other	5%	kg and u	748.229
8483.40.00	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:			
8483.40.10	For road motor vehicle engines	10%	kg and u	748.41
8483.40.20	For marine craft	5%	kg and u	748.42
8483.40.30	For aircraft engines	5%	kg and u	748.43

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
8483.40.40	Mill chain sprockets	5%	kg and u	748.44
8483.40.90	Other	5%	kg and u	748.49
8483.50.00	Flywheels and pulleys, including pulley blocks:			
8483.50.10	For road motor vehicle engines	10%	kg and u	748.51
8483.50.20	For marine craft	5%	kg and u	748.52
8483.50.30	For aircraft engines	5%	kg and u	748.53
8483.50.90	Other	5%	kg and u	748.59
8483.60.00	Clutches and shaft couplings (including universal joints):			
8483.60.10	For marine craft	5%	kg and u	748.61
8483.60.90	Other	5%	kg and u	748.69
8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts:			
8483.90.10	For road motor vehicle engines	10%	kg	748.91
8483.90.20	For marine craft	5%	kg	748.92
8483.90.30	For aircraft engines	5%	kg	748.93
8483.90.90	Other	5%	kg	748.99
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	5%	kg	749.21
8484.20.00	Mechanical seals	5%	kg	749.22
8484.90.00	Other	5%	kg	749.29
[84.85]				
84.86	**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semi-conductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories**			
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	5%	kg and u	###

8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	kg and u	###
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	5%	kg and u	###
8486.40.00	Machines and apparatus specified in Note 9 (C) to this Chapter	5%	kg and u	###
8486.90.00	Parts and accessories	5%	kg and u	###
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	5%	kg	749.91
8487.90.00	Other	5%	kg	749.99

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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 purposes (Chapter 90); 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. 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.

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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).

4. 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 E^2 PROM") 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.

5. 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.

6. 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.

7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8. For the purposes of headings 85.41 and 85.42:

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" 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.

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.

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

Subheading Note.

1. Subheading 8527.12.00 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SHED RATE
85.01	**Electric motors and generators (excluding generating sets).**			
8501.10.00	Motors of an output not exceeding 37.5W	5%	kg and u	716.1
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	5%	kg and u	716.311
	Other DC motors; DC generators:			
8501.31.00	Of an output not exceeding 750 W	5%	kg and u	716.21
8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	kg and u	716.22
8501.33.00	Of an output exceeding 75 kW but not exceeding 375 kW	5%	kg and u	716.23
8501.34.00	Of an output exceeding 375 kW	5%	kg and u	716.24
8501.40.00	Other AC motors, single-phase	5%	kg and u	716.312
	Other AC motors, multi-phase:			
8501.51.00	Of an output not exceeding 750 W	5%	kg and u	716.313
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	kg and u	716.314
8501.53.00	Of an output exceeding 75 kW	5%	kg and u	716.319
	AC generators (alternators):			
8501.61.00	Of an output not exceeding 75 kVA	5%	kg and u	716.321
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	kg and u	716.322
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	kg and u	716.323
8501.64.00	Of an output exceeding 750 kVA	5%	kg and u	716.324
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	5%	kg and u	716.511
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	kg and u	716.512
8502.13.00	Of an output exceeding 375 kVA	5%	kg and u	716.513
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	5%	kg and u	716.514
	Other generating sets:			
8502.31.00	Wind-powered	5%	kg and u	716.521
8502.39.00	Other	5%	kg and u	716.529
8502.40.00	Electric rotary converters	5%	kg and u	716.4

8503.00.00	**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	5%	kg	716.9
85.04	**Electrical transformers, static converters (for example, rectifiers) and inductors.**			
8504.10.00	Ballasts for discharge lamps or tubes	5%	kg and u	771.23
	Liquid dielectric transformers:			
8504.21.00	Having a power handling capacity not exceeding 650 kVA	5%	kg and u	771.111
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	kg and u	771.112
8504.23.00	Having a power handling capacity exceeding 10,000 kVA	5%	kg and u	771.113
	Other transformers:			
8504.31.00	Having a power handling capacity not exceeding 1 kVA	5%	kg and u	771.191
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	kg and u	771.192
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	kg and u	771.193
8504.34.00	Having a power handling capacity exceeding 500 kVA	5%	kg and u	771.194
8504.40.00	Static converters	5%	kg and u	771.21
8504.50.00	Other inductors	5%	kg and u	771.25
8504.90.00	Parts	5%	kg	771.29
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 magnetization :			
8505.11.00	Of metal	5%	kg	778.811
8505.19.00	Other	5%	kg	778.812
8505.20.00	Electro-magnetic couplings, clutches and brakes	5%	kg	778.813
8505.90.00	Other, including parts	5%	kg	778.815
85.06	**Primary cells and primary batteries.**			
8506.10.00	Manganese dioxide	20%	kg and u	778.116
8506.30.00	Mercuric oxide	20%	kg and u	778.117

8506.40.00	Silver oxide	20%	kg and u	778.118
8506.50.00	Lithium	20%	kg and u	778.1191
8506.60.00	Air-zinc	20%	kg and u	778.1192
8506.80.00	Other primary cells and primary batteries.	20%	kg and u	778.1199
8506.90.00	Parts	20%	kg	778.17
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	20%	kg and u	778.121
8507.20.00	Other lead-acid accumulators	20%	kg and u	778.122
8507.30.00	Nickel-cadmium	20%	kg and u	778.123
8507.40.00	Nickel-iron	20%	kg and u	778.124
8507.80.00	Other accumulators	20%	kg and u	778.129
8507.90.00	Parts:			
8507.90.10	Lead grids; plates coated with paste	20%	kg	778.191
8507.90.90	Other parts	20%	kg	778.199
85.08	**Vacuum cleaners**			
	With self-contained electric motor:			
8508.11.00	Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	kg and u	###
8508.19.00	Other	20%	kg and u	###
8508.60.00	Other vacuum cleaners	20%	kg and u	###
8508.70.00	Parts	5%	kg	###
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:			
8509.40.10	Food grinders and mixers	20%	kg and u	775.721
8509.40.20	Fruit or vegetable juice extractors	20%	kg and u	775.722
8509.80.00	Other appliances:			
8509.80.10	Blenders	20%	kg and u	775.732
8509.80.20	Floor polishers	20%	kg and u	775.712
8509.80.30	Kitchen waste disposers	20%	kg and u	775.731
8509.80.90	Other	20%	kg and u	775.739
8509.90.00	Parts	5%	kg	775.79

85.10	**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**			
8510.10.00	Shavers	20%	kg and u	775.41
8510.20.00	Hair clippers	20%	kg and u	775.42
8510.30.00	Hair-removing appliances	20%	kg and u	775.733
8510.90.00	Parts	20%	kg	775.49
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.**			
8511.10.00	Sparking plugs	10%	kg and u	778.311
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	kg and u	778.312
8511.30.00	Distributors; ignition coils	10%	kg and u	778.313
8511.40.00	Starter motors and dual purpose starter-generators	10%	kg and u	778.314
8511.50.00	Other generators	10%	kg and u	778.315
8511.80.00	Other equipment	10%	kg and u	778.316
8511.90.00	Parts	10%	kg	778.33
85.12	**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**			
8512.10.00	Lighting or visual signalling equipment or a kind used on bicycles	5%	kg and u	778.341
8512.20.00	Other lighting or visual signalling equipment	25%	kg and u	778.342
8512.30.00	Sound signalling equipment	25%	kg and u	778.343
8512.40.00	Windscreen wipers, defrosters and demisters	25%	kg and u	778.344
8512.90.00	Parts	5%	kg	778.35
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.**			
8513.10.00	Lamps	20%	kg and u	813.12
8513.90.00	Parts	5%	kg	813.8

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
85.14	**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**			
8514.10.00	Resistance heated furnaces and ovens	Free	kg and u	741.31
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	Free	kg and u	741.32
8514.30.00	Other furnaces and ovens	Free	kg and u	741.33
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	Free	kg and u	741.34
8514.90.00	Parts	5%	kg	741.35
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 irons and guns	5%	kg and u	737.31
8515.19.00	Other	5%	kg and u	737.32
	Machines and apparatus for resistance welding of metal:			
8515.21.00	Fully or partly automatic	5%	kg and u	737.33
8515.29.00	Other	5%	kg and u	737.34
	Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00	Fully or partly automatic	5%	kg and u	737.35
8515.39.00	Other	5%	kg and u	737.36
8515.80.00	Other machines and apparatus	5%	kg and u	737.37
8515.90.00	Parts	5%	kg	737.39

85.16	**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45**			
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters:			
8516.10.10	Electric instantaneous or storage water heaters	20%	kg and u	775.811
8516.10.20	Immersion heaters	20%	kg and u	775.812
	Electric space heating apparatus and electric soil heating apparatus:			
8516.21.00	Storage heating radiators	20%	kg and u	775.821
8516.29.00	Other	20%	kg and u	775.829
	Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31.00	Hair dryers	20%	kg and u	775.831
8516.32.00	Other hair-dressing apparatus	20%	kg and u	775.832
8516.33.00	Hand-drying apparatus	20%	kg and u	775.833
8516.40.00	Electric smoothing irons	20%	kg and u	775.84
8516.50.00	Microwave ovens	20%	kg and u	775.861
8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.60.10	Stoves and cookers	20%	kg and u	775.862
8516.60.90	Other	20%	kg and u	775.869
	Other electro-thermic appliances:			
8516.71.00	Coffee or tea makers	20%	kg and u	775.871
8516.72.00	Toasters	20%	kg and u	775.872
8516.79.00	Other	20%	kg and u	775.879
8516.80.00	Electric heating resistors	20%	kg and u	775.88
8516.90.00	Parts	5%	kg	775.89

85.17	**Telephone sets, including 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 telephones for cellular networks or for other wireless networks:			
8517.11.00	Line telephone sets with cordless handsets	5%	kg and u	764.111
8517.12.00	Telephones for cellular networks or for other wireless networks:			
8517.12.10	Portable radio-telephones	20%	kg and u	764.321
8517.12.90	Other	5%	kg and u	764.329
8517.18.00	Other	5%	kg and u	764.331
	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	5%	kg and u	###
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		kg and u	###
8517.62.00.10	Modems	Free	kg and u	
8517.62.00.90	Other	5%	kg and u	
8517.69.00	Other	5%	kg and u	###
8517.70.00	Parts	5%	kg	###
85.18	**Microphones and stands therefor; loud-speakers, 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	20%	kg and u	764.21
	Loudspeakers, whether or not mounted in their enclosures:			

8518.21.00	Single loudspeakers, mounted in their Enclosures	20%	kg and u	764.221
8518.22.00	Multiple loudspeakers, mounted in the same Enclosure	20%	kg and u	764.222
8518.29.00	Other	20%	kg and u	764.23
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	20%	kg and u	764.24
8518.40.00	Audio-frequency electric amplifiers	45%	kg and u	764.25
8518.50.00	Electric sound amplifier sets	20%	kg and u	764.26
8518.90.00	Parts	20%	kg	764.92
85.19	**Sound recording or reproducing apparatus.**			
8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:			
8519.20.10	Coin or disc-operated record players	45%	kg and u	763.31
8519.20.90	Other	20%	kg and u	###
8519.30.00	Turntables (record-decks)	20%	kg and u	###
8519.50.00	Telephone answering machines	20%	kg and u	763.842
	Other apparatus:			
8519.81.00	Using magnetic, optical or semiconductor media:			
8519.81.10	Transcribing machines	20%	kg and u	763.82
8519.81.20	Pocket-size cassette players	20%	kg and u	733.831
8519.81.30	Dictating machines not capable of operating without an external source of power	5%	kg and u	763.841
8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus	20%	kg and u	###
8519.81.90	Other	20%	kg and u	###
8519.89.00	Other	20%	kg and u	###
[85.20]				
85.21	**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**			
8521.10.00	Magnetic tape-type	30%	kg and u	763.811
8521.90.00	Other	30%	kg and u	763.819
85.22	**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.**			
8522.10.00	Pick-up cartridges	5%	kg	764.991

HEADING	DESCRIPTION OF GOODS	[illegible]	[illegible]	[illegible]
8522.90.00	Other	5%	kg	764.999
85.23	**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or 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:			
8523.21.10	Unrecorded	5%	kg and u	898.591
8523.21.90	Recorded	20%	kg and u	898.794
8523.29.00	Other:			
8523.29.10	Unrecorded audio tapes	5%	kg and u	###
8523.29.20	Recorded audio tapes	20%	kg and u	###
8523.29.30	Unrecorded video tapes	5%	kg and u	###
8523.29.40	Recorded video tapes	20%	kg and u	###
8523.29.50	Unrecorded magnetic discs	5%	kg and u	###
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image	20%	kg and u	
8523.29.70	Diskettes	5%	kg and u	898.511
8523.29.90	Other	5%	kg and u	###
8523.40.00	Optical media:			
8523.40.10	Discs or laser reading system for reproducing phenomena other than sound or image	20%	kg and u	###
8523.40.20	Discs or laser reading system for reproducing phenomena other than sound only	20%	kg and u	###
8523.40.30	Other discs or laser reading system	20%	kg and u	###
8523.40.40	Audio compact discs			###
8523.40.40.10	Unrecorded	5%	kg and u	
8523.40.40.90	Recorded	45%	kg and u	
8523.40.50	Other compact discs			###
8523.40.50.10	Unrecorded	5%	kg and u	
8523.40.50.90	Recorded	45%	kg and u	
8523.40.60	Unrecorded DVD's	5%	kg and u	###
8523.40.70	Recorded DVD's	20%	kg and u	###
8523.40.90	Other	20%	kg and u	###
	Semi-conductor media:			

8523.51.00	Solid-state non-volatile storage devices:			
8523.51.10	USB Flash Drive	5%	kg and u	###
8523.51.20	Flash memory cards	5%	kg and u	###
8523.51.30	Other unrecorded	5%	kg and u	###
8523.51.70	Other recorded	20%	kg and u	###
8523.52.00	Smart cards	5%	kg and u	###
8523.59.00	Other	5%	kg and u	###
8523.80.00	Other:			
8523.80.10	Unrecorded	5%	kg and u	###
8523.80.90	Recorded	20%	kg and u	###
[85.24]				
85.25	**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**			
8525.50.00	Transmission apparatus	5%	kg and u	764.31
8525.60.00	Transmission apparatus incorporating reception apparatus	20%	kg and u	764.321
8525.80.00	Television cameras, digital cameras and video camera recorders	20%	kg and u	763.812
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**			
8526.10.00	Radar apparatus	5%	kg and u	764.831
	Other:			
8526.91.00	Radio navigational aid apparatus	5%	kg and u	764.832
8526.92.00	Radio remote control apparatus	5%	kg and u	764.839
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	20%	kg and u	762.211
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	20%	kg and u	762.212
8527.19.00	Other	20%	kg and u	762.22

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:			
8527.21.00	Combined with sound recording or reproducing apparatus	20%	kg and u	762.11
8527.29.00	Other	20%	kg and u	762.12
	Other:			
8527.91.00	Combined with sound recording or reproducing Apparatus	20%	kg and u	762.81
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	20%	kg and u	762.82
8527.99.00	Other	20%	kg and u	762.89
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:			
8528.41.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	kg and u	###
8528.49.00	Other	20%	kg and u	###
	Other monitors:			
8528.51.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	kg and u	###
8528.59.00	Other:			
8528.59.10	Monitors incorporation television reception apparatus	20%	kg and u	###
8528.59.90	Other	20%	kg and u	###
	Projectors:			
8528.61.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	kg and u	###
8528.69.00	Other	20%	kg and u	###
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
8528.71.00	Not designed to incorporate a video display or screen	20%	kg and u	###
8528.72.00	Other, colour	20%	kg and u	###
8528.73.00	Other, black and white or other monochrome	20%	kg and u	###

85.29	**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**			
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	kg	764.931
8529.90.00	Other	5%	kg	764.939
85.30	**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**			
8530.10.00	Equipment for railways or tramways	Free	kg and u	778.821
8530.80.00	Other equipment	Free	kg and u	778.829
8530.90.00	Parts	Free	kg	778.83
85.31	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**			
8531.10.00	Burglar or fire alarms and similar apparatus	5%	kg and u	778.841
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5%	kg and u	778.842
8531.80.00	Other apparatus:			
8531.80.10	Electrical sound or visual signalling apparatus	20%	kg and u	778.843
8531.80.90	Other	5%	kg and u	778.849
8531.90.00	Parts	5%	kg	778.85
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)	5%	kg	778.61
	Other fixed capacitors:			
8532.21.00	Tantalum	5%	kg	778.62
8532.22.00	Aluminium electrolytic	5%	kg	778.63
8532.23.00	Ceramic dielectric, single layer	5%	kg	778.64
8532.24.00	Ceramic dielectric, multiplayer	5%	kg	778.65
8532.25.00	Dielectric of paper or plastics	5%	kg	778.66
8532.29.00	Other	5%	kg	778.67
8532.30.00	Variable or adjustable (pre-set) capacitors	5%	kg	778.68

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SUPP.
8532.90.00	Parts	5%	kg	778.69
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**			
8533.10.00	Fixed carbon resistors, composition or film types	5%	kg	772.31
	Other fixed resistors:			
8533.21.00	For a power handling capacity not exceeding 20W	5%	kg	772.321
8533.29.00	Other	5%	kg	772.329
	Wirewound variable resistors, including rheostats and potentiometers:			
8533.31.00	For a power handling capacity not exceeding 20W	5%	kg	772.331
8533.39.00	Other	5%	kg	772.339
8533.40.00	Other variable resistors, including rheostats and potentiometers	5%	kg	772.35
8533.90.00	Parts	5%	kg	772.38
8534.00.00	Printed circuits.	5%	kg	772.2
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	5%	kg	772.41
	Automatic circuit breakers:			
8535.21.00	For a voltage of less than 72.5 kV	5%	kg	772.42
8535.29.00	Other	5%	kg	772.43
8535.30.00	Isolating switches and make-and-break switches	5%	kg	772.44
8535.40.00	Lightning arresters, voltage limiters and surge suppressors	5%	kg	772.45
8535.90.00	Other	5%	kg	772.49

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	5%	kg	772.51
8536.20.00	Automatic circuit breakers	5%	kg	772.52
8536.30.00	Other apparatus for protecting electrical circuits	5%	kg	772.53
	Relays:			
8536.41.00	For a voltage not exceeding 60V	5%	kg	772.541
8536.49.00	Other	5%	kg	772.549
8536.50.00	Other switches	5%	kg	772.55
	Lamp-holders, plugs and sockets:			
8536.61.00	Lamp-holders	5%	kg	772.57
8536.69.00	Other	5%	kg	772.58
8536.70.00	Connectors for optical fibres, optical fibre bundles or cables:			
8536.70.10	Of plastic	20%	kg	###
8536.70.20	Of copper	20%	kg	###
8536.70.90	Of other material	5%	kg	###
8536.90.00	Other apparatus	5%	kg	772.59
85.37	**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**			
8537.10.00	For a voltage not exceeding 1,000 V	10%	kg	772.61
8537.20.00	For a voltage exceeding 1,000 V	10%	kg	772.62
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	15%	kg	772.81

8538.90.00	Other	5%	kg	772.82
85.39	**Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.**			
8539.10.00	Sealed beam lamp units	45%	kg and u	778.23
	Other filament lamps, excluding ultra-violet or infra-red lamps:			
8539.21.00	Tungsten halogen	20%	kg and u	778.211
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20%	kg and u	778.212
8539.29.00	Other	20%	kg and u	778.219
	Discharge lamps, other than ultra-violet lamps:			
8539.31.00	Fluorescent, hot cathode	20%	kg and u	778.221
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	20%	kg and u	778.222
8539.39.00	Other	20%	kg and u	778.229
	Ultra-violet or infra-red lamps ; arc-lamps:			
8539.41.00	Arc-lamps	5%	kg and u	778.241
8539.49.00	Other	5%	kg and u	778.249
8539.90.00	Parts	5%	kg	778.29
85.40	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**			
	Cathode-ray television picture tubes, including Video monitor cathode-ray tubes:			
8540.11.00	Colour	5%	kg and u	776.11
8540.12.00	Black and white or other monochrome	5%	kg and u	776.12
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	kg and u	776.21
8540.40.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	kg and u	776.231
8540.50.00	Data/graphic display tubes, black and white or other monochrome	5%	kg and u	776.232
8540.60.00	Other cathode-ray tubes	5%	kg and u	776.239
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:			

8540.71.00	Magnetrons	5%	kg and u	776.251
8540.72.00	Klystrons	5%	kg and u	776.252
8540.79.00	Other	5%	kg and u	776.259
	Other valves and tubes:			
8540.81.00	Receiver or amplifier valves and tubes	5%	kg and u	776.271
8540.89.00	Other	5%	kg and u	776.279
	Parts:			
8540.91.00	Of cathode-ray tubes	5%	kg	776.291
8540.99.00	Other	5%	kg	776.299
85.41	**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.**			
8541.10.00	Diodes, other than photosensitive or light emitting diodes	5%	kg and u	776.31
	Transistors, other than photosensitive transistors:			
8541.21.00	With a dissipation rate of less than 1W	5%	kg and u	776.32
8541.29.00	Other	5%	kg and u	776.33
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	5%	kg and u	776.35
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	kg and u	776.37
8541.50.00	Other semiconductor devices	5%	kg and u	776.39
8541.60.00	Mounted piezo-electric crystals	5%	kg and u	776.81
8541.90.00	Parts	5%	kg	776.88
85.42	**Electronic integrated circuits.**			
	Electronic integrated circuits:			
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	5%	kg and u	776.991
8542.31.00.10	Motherboard	Free	kg and u	776.991
8542.31.00.90	Other	5%	kg and u	776.991

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 2
8542.32.00	Memories	Free	kg and u	776.992
8542.33.00	Amplifiers	5%	kg and u	776.993
8542.39.00	Other	5%	kg and u	776.994
8542.90.00	Parts	5%	kg	776.999
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**			
8543.10.00	Particle accelerators	5%	kg and u	778.711
8543.20.00	Signal generators	5%	kg and u	778.781
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	5%	kg and u	778.782
8543.70.00	Other machines and apparatus:			
8543.70.10	Proximity cards and tags	5%	kg and u	778.784
8543.70.20	Sound mixing units (equalizers) for domestic use	45%	kg and u	778.785
8543.70.90	Other	5%	kg and u	778.789
8543.90.00	Parts	5%	kg	778.79
85.44	**Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**			
	Winding wire:			
8544.11.00	Of copper:			
8544.11.10	Enameled or plastic insulated	5%	kg	773.111
8544.11.90	Other	5%	kg	773.112
8544.19.00	Other	5%	kg	773.119
8544.20.00	Co-axial cable and other co-axial electric Conductors	5%	kg	773.12
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	kg	773.13
	Other electric conductors, for a voltage not exceeding 1000 V:			
8544.42.00	Fitted with connectors	5%	kg	773.141
8544.49.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	TSC NO.
8544.49.10	Plastic-insulated copper conductors of a sizeexceeding 0.5 mm2	15%	kg	773.152
8544.49.20	Telephone drop wire or station wire	15%	kg	773.153
8544.49.90	Other	5%	kg	773.159
8544.60.00	Other electric conductors, for a voltage exceeding 1,000 V:			
8544.60.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm2	15%	kg	773.171
8544.60.90	Other	5%	kg	773.179
8544.70.00	Optical fibre cables	5%	kg	773.18
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	5%	kg	778.861
8545.19.00	Other	5%	kg	778.862
8545.20.00	Brushes	5%	kg	778.863
8545.90.00	Other	5%	kg	778.869
85.46	**Electrical insulators of any material.**			
8546.10.00	Of glass	5%	kg	773.22
8546.20.00	Of ceramics	5%	kg	773.23
8546.90.00	Other	5%	kg	773.24
85.47	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**			
8547.10.00	Insulating fittings of ceramics	5%	kg	773.26
8547.20.00	Insulating fittings of plastics	5%	kg	773.28
8547.90.00	Other	5%	kg	773.29

HEADING	DESCRIPTION OF ITEMS			
85.48	**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**			
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	kg	778.125
8548.90.00	Other	5%	kg	778.89

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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; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of heading 94.05; or

(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in 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.

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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 8608.00 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	CODE
86.01	**Rail locomotives powered from an external source of electricity or by electric accumulators.**			
8601.10.00	Powered from an external source of electricity	5%	kg and u	791.11
8601.20.00	Powered by electric accumulators	5%	kg and u	791.15
86.02	**Other rail locomotives; locomotive tenders.**			
8602.10.00	Diesel-electric locomotives	5%	kg and u	791.21
8602.90.00	Other	5%	kg and u	791.29
86.03	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.00.00.**			
8603.10.00	Powered from an external source of electricity	5%	kg and u	791.61
8603.90.00	Other	5%	kg and u	791.69
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).**	5%	kg and u	791.81
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 8604.00.00).**	5%	kg and u	791.7
86.06	**Railway or tramway goods vans and wagons, not self-propelled.**			
8606.10.00	Tanks wagons and the like	5%	kg and u	791.821
8606.30.00	Self-discharging vans and wagons, other than those of subheading 8606.10	5%	kg and u	791.823
	Other:			
8606.91.00	Covered and closed	5%	kg and u	791.824
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm	5%	kg and u	791.825
8606.99.00	Other	5%	kg and u	791.829
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	5%	kg	791.991
8607.12.00	Other bogies and bissel-bogies	5%	kg	791.992

H[illegible]DING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SRO REF
8607.19.00	Other, including parts	5%	kg	791.993
	Brakes and parts thereof:			
8607.21.00	Air brakes and parts thereof	5%	kg	791.994
8607.29.00	Other	5%	kg	791.995
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	5%	kg	791.996
	Other:			
8607.91.00	Of locomotives	5%	kg	791.997
8607.99.00	Other	5%	kg	791.999
8608.00.00	**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**	5%	kg	791.91
8609.00.00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	5%	kg and u	786.3

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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 8706.00.

4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	
87.01	**Tractors (other than tractors of heading 87.09).**			
8701.10.00	Pedestrian controlled tractors:			
8701.10.10	For use in agriculture	Free	kg and u	722.411
8701.10.90	Other	Free	kg and u	722.419
8701.20.00	Road tractors for semi-trailers	5%	kg and u	783.2
8701.30.00	Track-laying tractors:			
8701.30.10	For use in agriculture	Free	kg and u	722.31
8701.30.90	Other	Free	kg and u	722.39
8701.90.00	Other:			
8701.90.10	For use in agriculture	Free	kg and u	722.491
8701.90.90	Other	Free	kg and u	722.499
87.02	**Motor vehicles for the transport of ten or more persons, including the driver.**			
8702.10.00	With compression – ignition internal combustion piston engine (diesel or semi-diesel):			
8702.10.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons(including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	783.111
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and u	783.112
8702.10.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver),completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	783.113
8702.10.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and u	783.114

HEADING	DESCRIPTION OF GOODS	[illegible]	[illegible]	[illegible]
8702.10.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	783.115
8702.10.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	Free	kg and u	783.116
8702.10.90	Other	10%	kg and u	783.119
8702.90.00	Other:			
8702.90.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	783.191
8702.90.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	kg and u	783.192
8702.90.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	783.193
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	kg and u	783.194

8702.90.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	783.195
8702.90.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	Free	kg and u	783.196
8702.90.90	Other	10%	kg and u	783.199
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**			
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20%	kg and u	781.1
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.21.00	Of a cylinder capacity not exceeding 1,000cc:			
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	781.211
8703.21.90	Other	45%	kg and u	781.219
8703.22.00	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:			
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	781.221
8703.22.90	Other	45%	kg and u	781.229
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SITC REV. 3
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	781.231
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	45%	kg and u	781.232
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	45%	kg and u	781.233
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	45%	kg and u	781.234
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:			
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	781.241
8703.24.90	Other	45%	kg and u	781.249
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31.00	Of a cylinder capacity not exceeding 1,500cc:			
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	781.251
8703.31.90	Other	45%	kg and u	781.259
8703.32.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:			
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	781.261
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	45%	kg and u	781.262

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg	781.263
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	45%	kg and u	781.264
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:			
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	781.271
8703.33.90	Other	45%	kg and u	781.279
8703.90.00	Other	45%	kg and u	781.29
87.04	**Motor vehicles for the transport of goods.**			
8704.10.00	Dumpers designed for off-highway use	10%	kg and u	782.11
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21.00	g.v.w not exceeding 5 tonnes:			
8704.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	782.191
8704.21.90	Other	10%	kg and u	782.192
8704.22.00	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:			
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	782.193
8704.22.90	Other	10%	kg and u	782.194
8704.23.00	g.v.w exceeding 20 tonnes:			
8704.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	782.195
8704.23.90	Other	10%	kg and u	782.196
	Other, with spark-ignition internal combustion piston engine:			
8704.31.00	g.v.w not exceeding 5 tonnes:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	782.197
8704.31.90	Other	10%	kg and u	782.198
8704.32.00	g.v.w exceeding 5 tonnes:			
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	782.1991
8704.32.90	Other	10%	kg and u	782.1992
8704.90.00	Other	10%	kg and u	782.1999
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**			
8705.10.00	Crane lorries	Free	kg and u	782.21
8705.20.00	Mobile drilling derricks	Free	kg and u	782.23
8705.30.00	Fire fighting vehicles	Free	kg and u	782.25
8705.40.00	Concrete-mixer lorries	Free	kg and u	782.27
8705.90.00	Other	5%	kg and u	782.29
8706.00	**Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.**			
8706.00.10	For the assembly of coaches and buses	5%	kg and u	784.11
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05	5%	kg and u	784.12
8706.00.90	Other	20%	kg and u	784.19
87.07	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**			
8707.10.00	For the vehicles of heading 87.03	5%	kg and u	784.21
8707.90.00	Other:			
8707.90.10	Bus bodies	5%	kg and u	784.251
8707.90.90	Other	5%	kg and u	784.259
87.08	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**			
8708.10.00	Bumpers and parts thereof	30%	kg	784.31
	Other parts and accessories of bodies (including cabs):			

HEADING	DESCRIPTION OF GOODS			
8708.21.00	Safety seat belts	30%	kg	784.321
8708.29.00	Other	30%	kg	784.329
8708.30.00	Brakes and servo-brakes; parts thereof:			
8708.30.10	Mounted brake linings for tractors	5%	kg	784.331
8708.30.20	Other mounted brake linings	30%	kg	784.332
8708.30.30	Brakes, servo-brakes and parts thereof for tractors	5%	kg	784.333
8708.30.90	Other brakes, servo-brakes and parts thereof	30%	kg	784.339
8708.40.00	Gear boxes and parts thereof:			
8708.40.10	For tractors	5%	kg	784.341
8708.40.90	Other	30%	kg	784.349
8708.50.00	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
8708.50.10	For tractors	5%	kg	784.351
8708.50.90	Other	30%	kg	784.359
8708.70.00	Road wheels and parts and accessories thereof:			
8708.70.10	For tractors	5%	kg	784.391
8708.70.90	Other	30%	kg	784.392
8708.80.00	Suspension systems and parts thereof (including shock-absorbers):			
8708.80.10	For tractors	5%	kg	784.393
8708.80.90	Other	30%	kg	784.394
	Other parts and accessories:			
8708.91.00	Radiators and parts thereof:			
8708.91.10	For tractors	5%	kg	784.395
8708.91.90	Other	30%	kg	784.396
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:			
8708.92.10	For tractors	5%	kg	784.397
8708.92.90	Other	30%	kg	784.398
8708.93.00	Clutches and parts thereof:			
8708.93.10	For tractors	5%	kg	784.3991
8708.93.90	Other	30%	kg	784.3992

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SI CODE
8708.94.00	Steering wheels, steering columns and steering boxes; parts thereof:			
8708.94.10	For tractors	5%	kg	784.3993
8708.94.90	Other	30%	kg	784.3994
8708.95.00	Safety airbags with inflator system; parts thereof	30%	kg	###
8708.99.00	Other:			
8708.99.10	For tractors	5%	kg	784.3995
8708.99.20	Compressed Natural Gas (CNG) systems	30%	kg	###
8708.99.90	Other	30%	kg	784.3999
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	5%	kg and u	774.14
8709.19.00	Other	5%	kg and u	774.15
8709.90.00	Parts	5%	kg	774.19
8710.00.00	**Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.**	5%	kg and u	891.11
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**			
8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.10.10	For the transport of goods	Free	kg and u	785.111
8711.10.90	Other	Free	kg and u	785.119
8711.20.00	**With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:**			
8711.20.10	For the transport of goods:			
8711.20.10.10	Exceeding 50cc,but not exceeding 175cc	Free	kg and u	785.131
8711.20.10.90	Other (exceeding 175cc)	5%	kg and u	785.131

8711.20.90	Other:			
8711.20.90.10	Exceeding 50cc,but not exceeding 175cc	Free	kg and u	785.139
8711.20.90.90	Other (Exceeding 175cc)	20%	kg and u	785.139
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.30.10	For the transport of goods	5%	kg and u	785.151
8711.30.90	Other	20%	kg and u	785.159
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
8711.40.10	For the transport of goods	5%	kg and u	785.161
8711.40.90	Other	20%	kg and u	785.169
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.50.10	For the transport of goods	5%	kg and u	785.171
8711.50.90	Other	20%	kg and u	785.179
8711.90.00	Other:			
8711.90.10	For the transport of goods	5%	kg and u	785.191
8711.90.90	Other	20%	kg and u	785.199
8712.00	**Bicycles and other cycles (including delivery tricycles), not motorized.**			
8712.00.10	For the transport of goods	Free	kg and u	785.21
8712.00.90	Other	Free	kg and u	785.29
87.13	**Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.**			
8713.10.00	Not mechanically propelled	Free	kg and u	785.311
8713.90.00	Other	Free	kg and u	785.319
87.14	**Parts and accessories of vehicles of headings 87.11 to 87.13.**			
	Of motorcycles (including mopeds):			
8714.11.00	Saddles	5%	kg	785.351
8714.19.00	Other	5%	kg	785.359
8714.20.00	Of carriages for disabled persons	Free	kg	785.36

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
	Other:			
8714.91.00	Frames and forks, and parts thereof	5%	kg	785.371
8714.92.00	Wheel rims and spokes	5%	kg	785.372
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	kg	785.373
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg	785.374
8714.95.00	Saddles	5%	kg and u	785.375
8714.96.00	Pedals and crank-gear, and parts thereof	5%	kg	785.376
8714.99.00	Other	5%	kg	785.379
8715.00.00	Baby carriages and parts thereof.	5%	kg	894.1
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	20%	kg and u	786.1
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	kg and u	786.21
	Other trailers and semi-trailers for the transport of goods:			
8716.31.00	Tanker trailers and tanker semi-trailers	5%	kg and u	786.22
8716.39.00	Other	5%	kg and u	786.29
8716.40.00	Other trailers and semi-trailers	5%	kg and u	786.83
8716.80.00	Other vehicles:			
8716.80.10	Wheelbarrows	10%	kg and u	786.851
8716.80.90	Other	5%	kg and u	786.859
8716.90.00	Parts:			
8716.90.10	Of wheelbarrows	10%	kg	786.891
8716.90.90	Other	5%	kg	786.899

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CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.11.00 to 8802.40.00, 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.

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HEADING	DESCRIPTION OF GOODS	[illegible]	[illegible]	[illegible]
8801.00.00	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	20%	kg and u	792.81
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**			
	Helicopters:			
8802.11.00	Of an unladen weight not exceeding 2,000 kg	5%	kg and u	792.11
8802.12.00	Of an unladen weight exceeding 2,000 kg	5%	kg and u	792.15
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	kg and u	792.2
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	kg and u	792.3
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5%	kg and u	792.4
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	5%	kg and u	792.5
88.03	**Parts of goods of heading 8801.00.00 or 88.02.**			
8803.10.00	Propellers and rotors and parts thereof	5%	kg	792.91
8803.20.00	Under-carriages and parts thereof	5%	kg	792.93
8803.30.00	Other parts of aeroplanes or helicopters	5%	kg	792.95
8803.90.00	Other	5%	kg	792.97
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5%	kg	899.96
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	5%	kg	792.831
	Ground flying trainers and parts thereof:			
8805.21.00	Air combat simulators and parts thereof	20%	kg	792.833
8805.29.00	Other	20%	kg	792.839

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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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SI
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**			
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.10.10	Vessels exceeding 708 cubic metres	5%	kg and u	793.281
8901.10.90	Other	5%	kg and u	793.289
8901.20.00	Tankers:			
8901.20.10	Vessels exceeding 708 cubic metres	5%	kg and u	793.221
8901.20.90	Other	5%	kg and u	793.229
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20.00:			
8901.30.10	Vessels exceeding 708 cubic metres	5%	kg and u	793.261
8901.30.90	Other	5%	kg and u	793.269
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.90.10	Vessels exceeding 708 cubic metres	5%	kg and u	793.271
8901.90.90	Other	5%	kg and u	793.279
8902.00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**			
8902.00.10	Vessels exceeding 708 cubic metres	Free	kg and u	793.241
8902.00.20	Trawlers	Free	kg and u	793.242
8902.00.30	Other fishing vessels	Free	kg and u	793.243
8902.00.90	Other	Free	kg and u	793.249
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**			
8903.10.00	Inflatable	20%	kg and u	793.11
	Other:			
8903.91.00	Sailboats, with or without auxiliary motor	20%	kg and u	793.12
8903.92.00	Motorboats, other than outboard motors boats	20%	kg and u	793.191
8903.99.00	Other	20%	kg	793.199
8904.00.00	Tugs and pusher craft.	Free	kg and u	793.7

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	Free	kg and u	793.51
8905.20.00	Floating or submersible drilling or production platforms	Free	kg and u	793.55
8905.90.00	Other:			
8905.90.10	House-boats	5%	kg and u	793.591
8905.90.90	Other	Free	kg and u	793.599
89.06	**Other vessels, including warships and lifeboats other than rowing boats.**			
8906.10.00	Warships	5%	kg and u	793.292
8906.90.00	Other	5%	kg and u	793.299
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**			
8907.10.00	Inflatable rafts	5%	kg and u	793.91
8907.90.00	Other:			
8907.90.10	Buoys and beacons	Free	kg and u	793.991
8907.90.90	Other	5%	kg and u	793.999
8908.00.00	**Vessels and other floating structures for breaking up.**	Free	kg and u	793.3

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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 heading 70.07, 7008.00, 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);

(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, 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 or drawing of circuit patterns on sensitized 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) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 9033.00) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 9033.00.

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 of the body following an illness, operation or injury.

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

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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.**			
9001.10.00	Optical fibres, optical fibre bundles and cables	5%	kg	884.191
9001.20.00	Sheets and plates of polarising material	5%	kg	884.192
9001.30.00	Contact lenses	Free	kg and u	884.11
9001.40.00	Spectacle lenses of glass	Free	kg and u	884.15
9001.50.00	Spectacle lenses of other materials	Free	kg and u	884.17
9001.90.00	Other:			
9001.90.10	Colour filters for cameras	20%	kg and u	884.193
9001.90.90	Other	5%	kg and u	884.199
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 elements of glass not optically worked.**			
	Objective lenses:			
9002.11.00	For cameras, projectors or photographic enlargers or reducers	20%	kg	884.31
9002.19.00	Other	5%	kg	884.32
9002.20.00	Filters:			
9002.20.10	For photographic or cinematographic apparatus including projectors	5%	kg	884.331
9002.20.90	Other	5%	kg	884.339
9002.90.00	Other:			
9002.90.10	For photographic or cinematographic apparatus including projectors	5%	kg	884.391
9002.90.90	Other	5%	kg	884.399
90.03	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**			
	Frames and mountings:			
9003.11.00	Of plastic	5%	kg and u	884.211
9003.19.00	Of other materials	5%	kg and u	884.219
9003.90.00	Parts	5%	kg	884.22
90.04	**Spectacles, goggles and the like, corrective, protective or other.**			
9004.10.00	Sunglasses	20%	kg and u	884.231
9004.90.00	Other	20%	kg and u	884.239

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	5%	kg and u	871.11
9005.80.00	Other instruments:			
9005.80.10	Refracting telescopes (monoculars)	5%	kg and u	871.151
9005.80.90	Other	5%	kg and u	871.159
9005.90.00	Parts and accessories (including mountings):			
9005.90.10	For refracting telescopes (binoculars and monoculars)	5%	kg	871.191
9005.90.90	Other	5%	kg	871.199
90.06	**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**			
9006.10.00	Cameras of a kind used for preparing printing plates or cylinders	20%	kg and u	881.111
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 criminologicalpurposes	20%	kg and u	881.113
9006.40.00	Instant print cameras	25%	kg and u	881.114
	Other cameras:			
9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25%	kg and u	881.115
9006.52.00	Other, for roll film of a width less than 35 mm	25%	kg and u	881.116
9006.53.00	Other, for roll film of a width of 35 mm	25%	kg and u	881.117
9006.59.00	Other	25%	kg and u	881.119
	Photographic flashlight apparatus and flashbulbs:			
9006.61.00	Discharge lamp ("electronic") flashlight apparatus	20%	kg and u	881.131
9006.69.00	Other	20%	kg and u	881.139
	Parts and accessories:			
9006.91.00	For cameras	20%	kg	881.14
9006.99.00	Other	20%	kg	881.15

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**			
	Cameras:			
9007.11.00	For film of less than 16 mm width or for double – 8 mm film	20%	kg and u	881.211
9007.19.00	Other	20%	kg and u	881.219
9007.20.00	Projectors:			
9007.20.10	For film of less than 16 mm width or for double – 8 mm film	20%	kg and u	881.221
9007.20.90	Other	20%	kg and u	881.229
	Parts and accessories:			
9007.91.00	For cameras	20%	kg	881.23
9007.92.00	For projectors	20%	kg	881.24
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**			
9008.10.00	Slide projectors	5%	kg and u	881.321
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	kg and u	881.31
9008.30.00	Other image projectors	5%	kg and u	881.329
9008.40.00	Photographic (other than cinematographic) enlargers and reducers	20%	kg and u	881.33
9008.90.00	Parts and accessories:			
9008.90.10	Of photographic enlargers and reducers	20%	kg	881.341
9008.90.90 [90.09]	Other	5%	kg	881.349
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	20%	kg and u	881.351
9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	kg and u	881.355
9010.60.00	Projection screens	20%	kg and u	881.356

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNITS	SHC REV 3
9010.90.00	Parts and accessories	20%	kg	881.36
90.11	**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**			
9011.10.00	Stereoscopic microscopes	5%	kg and u	871.41
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection	5%	kg and u	871.43
9011.80.00	Other microscopes	5%	kg and u	871.45
9011.90.00	Parts and accessories	5%	kg	871.49
90.12	**Microscopes other than optical microscopes; diffraction apparatus.**			
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	5%	kg and u	871.31
9012.90.00	Parts and accessories	5%	kg	871.39
90.13	**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**			
9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5%	kg and u	871.91
9013.20.00	Lasers, other than laser diodes	5%	kg and u	871.92
9013.80.00	Other devices, appliances and instruments	5%	kg and u	871.93
9013.90.00	Parts and accessories	5%	kg	871.99
90.14	**Direction finding compasses; other navigational instruments and appliances.**			
9014.10.00	Direction finding compasses	Free	kg and u	874/111
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	kg and u	874.112
9014.80.00	Other instruments and appliances	Free	kg	874.19
9014.90.00	Parts and accessories	Free	kg	874.12
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**			
9015.10.00	Rangefinders	5%	kg and u	874.131
9015.20.00	Theodolites and tachymeters (tacheometers)	5%	kg and u	874.132
9015.30.00	Levels	5%	kg and u	874.133

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
9015.40.00	Photogrammetrical surveying instruments and appliances	5%	kg	874.134
9015.80.00	Other instruments and appliances	5%	kg and u	874.139
9015.90.00	Parts and accessories	5%	kg	874.14
9016.00.00	**Balances of a sensitivity of 5 cg or better, with or without weights.**	5%	kg	874.51
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, calipers), not specified or included elsewhere in this Chapter.**			
9017.10.00	Drafting tables and machines, whether or not automatic	5%	kg and u	874.221
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	5%	kg and u	874.229
9017.30.00	Micrometers, calipers and gauges	5%	kg and u	874.231
9017.80.00	Other instruments	5%	kg and u	874.239
9017.90.00	Parts and accessories	5%	kg	874.24
90.18	**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**			
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11.00	Electro-cardiographs	10%	kg and u	774.11
9018.12.00	Ultrasonic scanning apparatus	10%	kg and u	774.121
9018.13.00	Magnetic resonance imaging apparatus	10%	kg and u	774.122
9018.14.00	Scintigraphic apparatus	10%	kg and u	774.123
9018.19.00	Other	10%	kg and u	774.129
9018.20.00	Ultra-violet or infra-red ray apparatus	10%	kg	774.13
	Syringes, needles, catheters, cannulae and the like:			
9018.31.00	Syringes, with or without needles	10%	kg and u	872.211
9018.32.00	Tubular metal needles and needles for sutures	10%	kg	872.212
9018.39.00	Other	10%	kg and u	872.219
	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	10%	kg and u	872.11

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
9018.49.00	Other	10%	kg and u	872.19
9018.50.00	Other ophthalmic instruments and appliances	10%	kg	872.25
9018.90.00	Other instruments and appliances	10%	kg and u	872.29
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**			
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	kg	872.31
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	kg	872.33
9020.00.00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	Free	kg	872.35
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	Free	kg	###
	Artificial teeth and dental fittings:			
9021.21.00	Artificial teeth	Free	kg	899.651
9021.29.00	Other	Free	kg	899.659
	Other artificial parts of the body:			
9021.31.00	Artificial joints	10%	kg	899.661
9021.39.00	Other	10%	kg	899.669
9021.40.00	Hearing aids, excluding parts and accessories	Free	kg and u	899.61
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	kg and u	899.67
9021.90.00	Other	Free	kg	899.69
90.22	**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or 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.**			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
	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	10%	kg and u	774.211
9022.13.00	Other, for dental uses	10%	kg and u	774.212
9022.14.00	Other, for medical, surgical or veterinary uses	10%	kg and u	774.213
9022.19.00	For other uses	10%	kg and u	774.219
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.21.00	For medical, surgical, dental or veterinary uses	10%	kg and u	774.221
9022.29.00	For other uses	10%	kg and u	774.229
9022.30.00	X-ray tubes	10%	kg and u	774.23
9022.90.00	Other, including parts and accessories	10%	kg	774.29
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	kg	874.52
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	5%	kg and u	874.531
9024.80.00	Other machines and appliances	5%	kg and u	874.539
9024.90.00	Parts and accessories	5%	kg	874.54
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	5%	kg and u	874.551
9025.19.00	Other	5%	kg and u	874.552
9025.80.00	Other instruments:			
9025.80.10	Barometers, not combined with other instruments	5%	kg and u	874.553
9025.80.90	Other	5%	kg and u	874.559
9025.90.00	Parts and accessories	5%	kg	874.56

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SIU RE
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	5%	kg and u	874.31
9026.20.00	For measuring or checking pressure	5%	kg and u	874.35
9026.80.00	Other instruments or apparatus	5%	kg and u	874.37
9026.90.00	Parts and accessories	5%	kg	874.39
90.27	**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking 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	5%	kg and u	874.41
9027.20.00	Chromatographs and electrophoresis instruments	5%	kg and u	874.42
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	kg and u	874.43
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	kg and u	874.45
9027.80.00	Other instruments and apparatus	5%	kg and u	874.46
9027.90.00	Microtomes; parts and accessories	5%	kg	874.49
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**			
9028.10.00	Gas meters	5%	kg and u	873.11
9028.20.00	Liquid meters	5%	kg and u	873.13
9028.30.00	Electricity meters	5%	kg and u	873.15
9028.90.00	Parts and accessories	5%	kg	873.19
90.29	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**			
9029.10.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	5%	kg and u	873.21

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
9029.20.00	Speed indicators and tachometers; stroboscopes	5%	kg and u	873.25
9029.90.00	Parts and accessories	5%	kg	873.29
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 ionizing radiations.**			
9030.10.00	Instruments and apparatus for measuring or detecting ionizing radiations	5%	kg and u	874.71
9030.20.00	Oscilloscopes and oscillographs	5%	kg and u	874.73
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:			
9030.31.00	Multimeters, without a recording device	5%	kg and u	874.751
9030.32.00	Multimeters with a recording device	5%	kg and u	###
9030.33.00	Other, without a recording device	5%	kg and u	###
9030.39.00	Other, with a recording device	5%	kg and u	874.759
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5%	kg and u	874.77
9030.80.00	Other instruments and apparatus:			
9030.82.00	For measuring or checking semiconductor wafers or devices	5%	kg and u	874.781
9030.84.00	Other, with a recording device	5%	kg and u	874.782
9030.89.00	Other	5%	kg and u	874.789
9030.90.00	Parts and accessories	5%	kg	874.79
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	5%	kg and u	874.251
9031.20.00	Test benches	5%	kg and u	874.252
	Other optical instruments and appliances:			
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5%	kg and u	874.254
9031.49.00	Other	5%	kg and u	874.255
9031.80.00	Other instruments, appliances and machines	5%	kg and u	874.259
9031.90.00	Parts and accessories	5%	kg	874.26

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
90.32	**Automatic regulating or controlling instruments and apparatus.**			
9032.10.00	Thermostats	5%	kg and u	874.61
9032.20.00	Manostats	5%	kg and u	874.63
	Other instruments and apparatus:			
9032.81.00	Hydraulic or pneumatic	5%	kg and u	874.651
9032.89.00	Other	5%	kg and u	874.659
9032.90.00	Parts and accessories	5%	kg	874.69
9033.00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	5%	kg	874.9

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 No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

   (d) Bearing balls (heading 73.26 or 84.82, as the case may be);

   (e) Articles of heading 84.12 constructed to work without an escapement;

   (f) Ball bearings (heading 84.82); or

   (g) Articles of Chapter 85, not yet assembled together or 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	[illegible]	[illegible]
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:			
9101.11.00	With mechanical display only	50%	kg and u	885.311
9101.19.00	Other	50%	kg and u	885.319
	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	With automatic winding	50%	kg and u	885.321
9101.29.00	Other	50%	kg and u	885.329
	Other:			
9101.91.00	Electrically operated	50%	kg and u	885.391
9101.99.00	Other	50%	kg and u	885.399
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:			
9102.11.00	With mechanical display only	50%	kg and u	885.411
9102.12.00	With opto-electronic display only	50%	kg and u	885.412
9102.19.00	Other	50%	kg and u	885.419
	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	With automatic winding	50%	kg and u	885.421
9102.29.00	Other	50%	kg and u	885.429
	Other:			
9102.91.00	Electrically operated	50%	kg and u	885.491
9102.99.00	Other	50%	kg and u	885.499
91.03	**Clocks with watch movements, excluding clocks of heading 9104.00.00.**			
9103.10.00	Electrically operated	50%	kg and u	885.72
9103.90.00	Other	50%	kg and u	885.73
9104.00.00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	50%	kg and u	885.71
91.05	**Other clocks.**			
	Alarm clocks:			
9105.11.00	Electrically operated	50%	kg and u	885.74
9105.19.00	Other	50%	kg and u	885.75

HEADING	DESCRIPTION OF GOODS			
	Wall clocks:			
9105.21.00	Electrically operated	50%	kg and u	885.76
9105.29.00	Other	50%	kg and u	885.77
	Other:			
9105.91.00	Electrically operated	50%	kg and u	885.78
9105.99.00	Other	50%	kg and u	885.79
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	5%	kg and u	885.941
9106.90.00	Other	5%	kg and u	885.949
9107.00.00	**Time switches with clock or watch movement or with synchronous motor.**	5%	kg and u	885.95
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.	50%	kg and u	885.511
9108.12.00	With opto-electronic display only	50%	kg and u	885.512
9108.19.00	Other	50%	kg and u	885.519
9108.20.00	With automatic winding	50%	kg and u	885.521
9108.90.00	Other	50%	kg and u	885.527
91.09	**Clock movements, complete and assembled.**			
	Electrically operated:			
9109.11.00	Of alarm clocks	5%	kg and u	885.961
9109.19.00	Other	5%	kg and u	885.962
9109.90.00	Other	5%	kg and u	885.969
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)	40%	kg and u	885.981
9110.12.00	Incomplete movements, assembled	40%	kg	885.982
9110.19.00	Rough movements	40%	kg	885.983
9110.90.00	Other	5%	kg	885.989
91.11	**Watch cases and parts thereof**			

HEADING	DESCRIPTION OF GOODS			
9111.10.00	Cases of precious metal or of metal clad with precious metal	5%	kg and u	885.911
9111.20.00	Cases of base metal, whether or not gold-or silver-plated	5%	kg and u	885.912
9111.80.00	Other cases	5%	kg and u	885.913
9111.90.00	Parts	5%	kg	885.914
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**			
9112.20.00	Cases	5%	kg and u	885.974
9112.90.00	Parts	5%	kg	885.973
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	50%	kg	885.921
9113.20.00	Of base metal, whether or not gold-or silver-Plated	20%	kg	885.922
9113.90.00	Other	20%	kg	885.93
91.14	**Other clock or watch parts.**			
9114.10.00	Springs, including hair-springs	5%	kg	885.991
9114.20.00	Jewels	5%	kg	885.992
9114.30.00	Dials	5%	kg	885.993
9114.40.00	Plates and bridges	5%	kg	885.994
9114.90.00	Other:			
9114.90.10	Clock parts	5%	kg	885.995
9114.90.20	Watch parts	5%	kg	885.996

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CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

(1) This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03); or

(e) Collectors' pieces or antiques (heading 9705.00 or 9706.00).

(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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
92.01	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**			
9201.10.00	Upright pianos	10%	kg and u	898.131
9201.20.00	Grand pianos	10%	kg and u	898.132
9201.90.00	Other	10%	kg and u	898.139
92.02	**Other string musical instruments (for example, guitars, violins, harps).**			
9202.10.00	Played with a bow	10%	kg and u	898.151
9202.90.00	Other	10%	kg and u	898.159
[92.03]				
[92.04]				
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**			
9205.10.00	Brass-wind instruments	10%	kg and u	898.231
9205.90.00	Other:			
9205.90.10	Harmoniums	10%	kg and u	###
9205.90.20	Mouth organs	10%	kg and u	898.222
9205.90.90	Other	10%	kg and u	898.239
9206.00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**			
9206.00.10	Steel band instruments	20%	kg and u	898.241
9206.00.90	Other	10%	kg and u	898.249
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	10%	kg and u	898.25
9207.90.00	Other	10%	kg and u	898.26
92.08	**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kind; whistles, call horns and other mouth-blown sound signalling instruments.**			
9208.10.00	Musical boxes	10%	kg and u	898.291
9208.90.00	Other	10%	kg and u	898.299

HEADING	DESCRIPTION OF GOODS			
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	10%	kg and u	898.93
	Other:			
9209.91.00	Parts and accessories for pianos	10%	kg	898.94
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	10%	kg	898.95
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	10%	kg	898.97
9209.99.00	Other	10%	kg	898.98

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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes.

(1) This Chapter does not cover:

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Armoured fighting vehicles (heading 8710.00);

(d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading 9705.00 or 9706.00).

(2) In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

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93.01	**Military weapons, other than revolvers, pistols and the arms of heading 9307.00.00.**			
	Artillery weapons (for example, guns, howitzers and mortars):			
9301.11.00	Self-propelled	20%	kg and u	891.111
9301.19.00	Other	20%	kg and u	891.119
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	kg and u	891.121
9301.90.00	Other	20%	kg and u	891.129
9302.00.00	**Revolvers and pistols, other than those of heading 93.03 or 9304.00.00.**	70%	kg and u	891.14
93.03	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**			
9303.10.00	Muzzle-loading firearms	70%	kg and u	891.311
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	70%	kg and u	891.312
9303.30.00	Other sporting, hunting or target-shooting rifles	70%	kg and u	891.313
9303.90.00	Other:			
9303.90.10	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and u	891.314
9303.90.90	Other	70%	kg and u	891.319
9304.00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00.**	70%	kg and u	891.39
93.05	**Parts and accessories of articles of headings 93.01 to 9304.00.00.**			
9305.10.00	Of revolvers or pistols	70%	kg	891.91
	Of shotguns or rifles of heading 93.03:			
9305.21.00	Shotgun barrels	70%	kg	891.93
9305.29.00	Other	70%	kg	891.95
	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
9305.91.00	Of military weapons of heading 93.01	70%	kg	891.951
9305.99.00	Other	70%	kg	891.959
93.06	**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**			
	Shotgun cartridges and parts thereof; air gun pellets:			
9306.21.00	Cartridges	20%	kg	891.22
9306.29.00	Other:			
9306.29.10	Parts	5%	kg	891.231
9306.29.90	Other	20%	kg	891.239
9306.30.00	Other cartridges and parts thereof:			
9306.30.10	Cartridges for riveting or similar tools or for captive-bolt humane killers	5%	kg	891.21
9306.30.20	Parts	5%	kg	891.241
9306.30.90	Other	20%	kg	891.249
9306.90.00	Other	20%	kg	891.29
9307.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	20%	kg	891.13

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SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

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

Notes.

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

   (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

   (c) Articles of Chapter 71;

   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of 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 lighting fittings of Chapter 85;

   (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or 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); or

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

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

(a) Cupboards, bookcases, other shelved furniture and unit furniture;

(b) Seats and beds.

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or 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 heading 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.

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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	20%	kg and u	821.11
9401.20.00	Seats of a kind used for motor vehicles:			
9401.20.10	Seats of a kind used for motor vehicles as a child restraint	5%	kg and u	821.121
9401.20.90	Other seats of a kind used for motor vehicles	20%	kg and u	821.129
9401.30.00	Swivel seats with variable height adjustment	20%	kg and u	821.14
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	20%	kg and u	821.15
	Seats of cane, osier, bamboo or similar materials:			
9401.51.00	Of bamboo or rattan	20%	kg and u	###
9401.59.00	Other	20%	kg and u	###
	Other seats, with wooden frames:			
9401.61.00	Upholstered	20%	kg and u	821.161
9401.69.00	Other	20%	kg and u	821.169
	Other seats, with metal frames:			
9401.71.00	Upholstered	20%	kg and u	821.171
9401.79.00	Other	20%	kg and u	821.179
9401.80.00	Other seats	20%	kg and u	821.18
9401.90.00	Parts	20%	kg	821.19
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	10%	kg	872.41
9402.90.00	Other	10%	kg	872.49
94.03	Other furniture and parts thereof.			
9403.10.00	Metal furniture of a kind used in offices	10%	kg	821.31
9403.20.00	Other metal furniture:			
9403.20.10	Of a kind used in schools, churches and Laboratories	20%	kg	821.391
9403.20.90	Other	20%	kg	821.399
9403.30.00	Wooden furniture of a kind used in offices	10%	kg and u	821.51
9403.40.00	Wooden furniture of a kind used in the kitchen	20%	kg and u	821.53

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV.
9403.50.00	Wooden furniture of a kind used in the bedroom	20%	kg and u	821.55
9403.60.00	Other wooden furniture:			
9403.60.10	Of a kind used in schools, churches and laboratories	20%	kg and u	821.591
9403.60.90	Other	20%	kg and u	821.599
9403.70.00	Furniture of plastics:			
9403.70.10	Of a kind used in offices	10%	kg	821.711
9403.70.20	Of a kind used in schools, churches and laboratories	20%	kg	821.712
9403.70.90	Other	20%	kg	821.719
	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.81.00	Of bamboo or rattan:			
9403.81.10	Of a kind used in offices	10%	kg	821.791
9403.81.20	Of a kind used in schools, churches and laboratories	20%	kg	821.792
9403.81.90	Other	20%	kg	821.799
9403.89.00	Other:			
9403.89.10	Of a kind used in offices	10%	kg	###
9403.89.20	Of a kind used in schools, churches and laboratories	20%	kg	###
9403.89.90	Other	20%	kg	###
9403.90.00	Parts	20%	kg	821.8
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	20%	kg and u	821.21
	Mattresses:			
9404.21.00	Of cellular rubber or plastics, whether or not covered	20%	kg and u	821.23
9404.29.00	Of other materials	20%	kg and u	821.25
9404.30.00	Sleeping bags	20%	kg and u	821.27
9404.90.00	Other	20%	kg and u	821.29

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
94.05	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**			
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	kg and u	813.11
9405.20.00	Electric table, desk, bedside or floor-standing lamps	20%	kg and u	813.13
9405.30.00	Lighting sets of a kind used for Christmas trees	20%	kg and u	894.41
9405.40.00	Other electric lamps and lighting fittings	20%	kg	813.15
9405.50.00	Non-electrical lamps and lighting fittings	20%	kg	813.17
9405.60.00	Illuminated signs, illuminated name-plates and the like	20%	kg and u	813.2
	Parts:			
9405.91.00	Of glass	20%	kg	813.91
9405.92.00	Of plastics	20%	kg	813.92
9405.99.00	Other	20%	kg	813.99
9406.00	**Prefabricated buildings.**			
9406.00.10	Of wood	10%	kg	811.01
9406.00.20	Of aluminium	5%	kg	811.02
9406.00.30	Of steel	5%	kg	811.03
9406.00.90	Other	5%	kg	811.09

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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 heading 42.02, 43.03 or 4304.00;

   (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

   (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;

   (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

   (h) Walking-sticks, whips, riding-crops or the like (heading 6602.00), 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) or radio remote control apparatus (heading 85.26);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading 87.12);

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

(r) Decoy calls or whistles (heading 92.08);

(s) Arms or other articles of Chapter 93;

(t) Electric garlands of all kinds (heading 94.05);

(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(v) 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 indentifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
[95.01]				
[95.02]				
9503.00	**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	Tricycles, scooters, pedal cars and wheeled toys	20%	kg	894.241
9503.00.20	Dolls' carriages	20%	kg	894.242
9503.00.30	Dolls	20%	kg	894.249
9503.00.40	Reduced-size (scale) models and similar recreational models	20%	kg and u	894.251
9503.00.50	Puzzles of all kinds	20%	kg and u	894.259
9503.00.90	Other	20%	kg and u	894.299
95.04	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**			
9504.10.00	Video games of a kind used with a television receiver	20%	kg	894.31
9504.20.00	Articles and accessories for billiards of all kinds	20%	kg	894.33
9504.30.00	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	20%	kg and u	894.35
9504.40.00	Playing cards	20%	kg and u	894.37
9504.90.00	Other:			
9504.90.10	Draught and chess boards	20%	kg and u	894.391
9504.90.90	Other	20%	kg and u	894.399
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**			
9505.10.00	Articles for Christmas festivities:			
9505.10.10	Artificial Christmas trees	20%	kg	894.451
9505.10.90	Other	20%	kg	894.459

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY		
9505.90.00	Other	20%	kg	894.49
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	10%	Kg and 2u	894.731
9506.12.00	Ski-fastenings (ski-bindings)	10%	kg	894.732
9506.19.00	Other	10%	kg	894.739
	Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21.00	Sailboards	10%	kg and u	894.741
9506.29.00	Other	10%	kg and u	894.749
	Golf clubs and other golf equipment:			
9506.31.00	Clubs, complete	10%	kg and u	894.751
9506.32.00	Balls	10%	kg and u	894.752
9506.39.00	Other	10%	kg	894.759
9506.40.00	Articles and equipment for table-tennis	10%	kg	894.791
	Tennis, badminton or similar rackets, whether or not strung:			
9506.51.00	Lawn-tennis rackets, whether or not strung	10%	kg and u	894.761
9506.59.00	Other	10%	kg and u	894.769
	Balls, other than golf balls and table-tennis balls:			
9506.61.00	Lawn-tennis balls	10%	kg and u	894.792
9506.62.00	Inflatable:			
9506.62.10	For soccer	10%	kg and u	894.7931
9506.62.90	Other	10%	kg and u	894.7939
9506.69.00	Other	10%	kg and u	894.794
9506.70.00	Ice skates and roller skates, including skating boots with skates attached	10%	Kg and 2u	894.72
	Other:			
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics:			

HEADING	DESCRIPTION OF GOODS			
9506.91.10	For gymnastics	10%	kg	894.781
9506.91.20	For athletics	10%	kg	894.782
9506.91.90	Other	10%	kg	894.789
9506.99.00	Other:			
9506.99.10	For cricket	10%	kg	894.795
9506.99.20	For soccer, other than other soccer balls	10%	kg	894.796
9506.99.30	For lawn tennis, other than lawn-tennis rackets	10%	kg	894.797
9506.99.40	Swimming pools and paddling pools	20%	kg	894.798
9506.99.90	For other sports or other outdoor games	10%	kg	894.799
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 9705.00.00) and similar hunting or shooting requisites.**			
9507.10.00	Fishing rods	Free	kg and u	894.711
9507.20.00	Fish-hooks, whether or not snelled	Free	kg	894.712
9507.30.00	Fishing reels	Free	kg and u	894.713
9507.90.00	Other:			
9507.90.10	Other fishing tackle	Free	kg and u	894.714
9507.90.90	Other	20%	kg and u	894.719
95.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres.**			
9508.10.00	Travelling circuses and travelling menageries	20%	kg	694.61
9508.90.00	Other	20%	kg	694.62

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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, lamps and lighting fittings);

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

   (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for 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.

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HEADING				
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	20%	kg	899.111
9601.90.00	Other:			
9601.90.10	Articles	20%	kg	899.112
9601.90.90	Other	20%	kg	899.119
9602.00	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503.00.00) and articles of unhardened gelatin.**			
9602.00.10	Articles	20%	kg	899.191
9602.00.90	Other	20%	kg	899.199
96.03	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**			
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	kg and u	899.721
	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	20%	kg and u	899.722
9603.29.00	Other	20%	kg and u	899.723
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:			
9603.30.10	Artists' brushes	5%	kg and u	899.724
9603.30.20	Writing brushes	5%	kg and u	899.725

9603.30.90	Other	20%	kg and u	899.726
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30.00); paint pads and rollers:			
9603.40.10	Paint brushes	15%	kg and u	899.7271
9603.40.90	Other	15%	kg and u	899.7279
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles	5%	kg and u	899.728
9603.90.00	Other:			
9603.90.10	Feather dusters	20%	kg and u	899.7291
9603.90.20	Scrubbing brushes	20%	kg and u	899.7292
9603.90.30	Brooms and mops for sweeping roads and floors	20%	kg and u	899.7293
9603.90.40	Other brushes for household use	20%	kg and u	899.7294
9603.90.50	Prepared knots and tufts for broom or brush Making	15%	kg and u	899.7295
9603.90.90	Other	5%	kg and u	899.7299
9604.00	**Hand sieves and hand riddles.**			
9604.00.10	Hand sieves	5%	kg and u	899.811
9604.00.20	Hand riddles	5%	kg and u	899.812
9605.00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	20%	kg and u	831.3
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 therefore	5%	kg	899.831
	Buttons:			
9606.21.00	Of plastics, not covered with textile material	5%	kg	899.832
9606.22.00	Of base metal, not covered with textile material	5%	kg	899.833
9606.29.00	Other	5%	kg	899.839
9606.30.00	Button moulds and other parts of buttons; button blanks	5%	kg	899.84
96.07	**Slide fasteners and parts thereof.**			
	Slide fasteners:			
9607.11.00	Fitted with chain scoops of base metal	15%	kg	899.851

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	STC RATE
9607.19.00	Other	15%	kg	899.859
9607.20.00	Parts:			
9607.20.10	Continuous chain	5%	kg	899.861
9607.20.90	Other	5%	kg	899.869
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	20%	kg and u	895.211
9608.20.00	Felt tipped and other porous-tipped pens and markers	20%	kg and u	895.212
	Fountain pens, stylograph pens and other pens:			
9608.31.00	Indian ink drawing pens	20%	kg and u	895.213
9608.39.00	Other	20%	kg and u	895.214
9608.40.00	Propelling or sliding pencils	20%	kg and u	895.215
9608.50.00	Sets of articles from two or more of the foregoing subheadings	20%	kg and u	895.216
9608.60.00	Refills for ball point pens, comprising the ballpoint and ink-reservoir	20%	kg and u	895.217
	Other:			
9608.91.00	Pen nibs and nib points	5%	kg and u	895.22
9608.99.00	Other:			
9608.99.10	Pen-holders, pencil-holders and similar holders	20%	kg	895.218
9608.99.20	Barrels and covers for ball point pens	20%	kg	895.2191
9608.99.90	Other	5%	kg	895.2199
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 rigid sheath:			
9609.10.10	Writing or drawing pencils	10%	kg	895.231
9609.10.20	Crayons	10%	kg	895.232

HEADING	DESCRIPTION OF GOODS	DUTY	UNIT	CPC
9609.20.00	Pencil leads, black or coloured	10%	kg	895.233
9609.90.00	Other:			
9609.90.10	Writing or drawing chalks	10%	kg	895.234
9609.90.90	Other	10%	kg	895.239
9610.00	**Slates and boards, with writing or drawing surfaces, whether or not framed.**			
9610.00.10	Writing or drawing boards	10%	kg	895.921
9610.00.90	Other	5%	kg	895.929
9611.00	**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.**			
9611.00.10	Rubber stamps	20%	kg	895.931
9611.00.90	Other	20%	kg	895.939
96.12	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**			
9612.10.00	Ribbons:			
9612.10.10	Typewriter ribbons on open spools	5%	kg and u	895.941
9612.10.90	Other	5%	kg and u	895.942
9612.20.00	Ink-pads	5%	kg and u	895.943
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	20%	kg and u	899.331
9613.20.00	Pocket lighters, gas fuelled, refillable	20%	kg and u	899.332
9613.80.00	Other lighters	20%	kg and u	899.339
9613.90.00	Parts	20%	kg	899.35
9614.00.00	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	20%	kg and u	899.371

96.15	**Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**			
	Combs, hair-slides and the like:			
9615.11.00	Of hard rubber or plastics:			
9615.11.10	Combs	20%	kg	899.891
9615.11.20	Hair slides and the like	20%	kg	899.892
9615.19.00	Other:			
9615.19.10	Combs	20%	kg	899.893
9615.19.20	Hair slides and the like	20%	kg	899.894
9615.90.00	Other:			
9615.90.10	Hairpins	20%	kg	899.895
9615.90.90	Other	20%	kg	899.899
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 therefore	20%	kg	899.87
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	kg	899.82
9617.00.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.**	20%	kg	899.97
9618.00.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	5%	kg	899.88

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SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover:

   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 4907.00;

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 9706.00; or

   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 9703.00 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 9706.00 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV. 3
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10.00	Paintings, drawings and pastels:			
9701.10.10	Paintings	20%	kg and u	896.11
9701.10.20	Drawings and pastels	20%	kg and u	896.112
9701.90.00	Other	20%	kg	896.12
9702.00.00	Original engravings, prints and lithographs.	20%	kg and u	896.2
9703.00.00	Original sculptures and statuary, in any material.	20%	kg and u	896.3
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	20%	kg	896.4
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	kg	896.5
9706.00.00	Antiques of an age exceeding one hundred years.	20%	kg	896.6

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EXPORT DUTIES

	ITEMS		RATE
1.	Precious stones other than cut and polished stones	per metric carat	**$3.00**
2.	Bauxite, calcined	per tonne	**$0.45**
3.	Bauxite, other	per tonne	**$0.45**
4.	Unrefined cane sugar (as classified in tariff heading No. 17.01)	per tonne	**$1.00**
5.	Greenheart, round piling and hewn	per m^3	**$0.29**
6.	Greenheart, sawn	per m^3	**$5.09**
7.	Aquarium fish		**5%**
8.	Molasses	per 100 litre	**$1.00**
9.	Manufactured articles **n.e.s.o.i.**		**Free**
10.	All other articles **n.e.s.o.i.**		**1.5%**

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ANNEX 1 OF THE FIRST SCHEDULE

FLAT RATE OF DUTY

Goods classified under different headings in the Tariff which are imported for **non-commercial purposes** and are contained in passenger's baggage or imported in gift parcels sent by sea or air or by parcel post and which **are normally liable to duty** and do not exceed in value **in Guyana dollars equivalent of two hundred United States Dollars.....30%**

Provided that: -

a) Such importations are only occasional

b) The goods are not imported across land, borders or by any member of the crew of any ship or aircraft, (except where such member is severing connection with any ship or aircraft).

c) Wines and vermouths (tariff heading numbers 22.04 and 22.05), spirits and spirituous beverages (tariff heading number 22.08), tobacco products (tariff heading numbers 24.01, 24.02 and 24.03), jewelery (tariff heading number 71.13) and imitation jewelery (tariff heading number 71.17) shall be excluded and shall be liable to duty at a normal rate.

d) Several consignments arriving at the same time from the same consigner to the same consignee shall be treated at a single consignment, and that the total value of the consignment does not exceed in value in Guyana Dollars the equivalent of two hundred United States Dollars.

e) The flat rate shall be applied only if there are at least three different items of goods which are classified in different tariff headings.

f) Goods which an officer is satisfied is of Caribbean Common Market origin and are of a value not exceeding in Guyana Dollars the equivalent of two hundred United States Dollars and which are imported without documentary evidence of origin shall be exempted from its application of the flat rate of duty.

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PART II OF THE FIRST SCHEDULE

MEMBERS OF THE CARIBBEAN COMMUNITY

Antigua and Barbuda
The Bahamas
Barbados
Belize
Dominica
Grenada
Guyana
Jamaica
Monsterrat
St. Kitts and Nevis
St. Lucia
St. Vincent and the Grenadines
Suriname
Trinidad and Tobago

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LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.

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PART III OF THE FIRST SCHEDULE

EXEMPTION FROM IMPORT DUTIES OF CUSTOMS

A - PARTIAL EXEMPTIONS

ITEM	DESCRIPTION	RATE of DUTY
1.	**Gold bullion, diamonds, and logs of crabwood or cedar whether squared or unsquared imported from Venezuela or Brazil** whether in transit or otherwise, shall be subject to an import duty equivalent to the amount of any royalty for the time being imposed severally upon any of those goods produced in Guyana.	**Royalty Rates.**
2.	**Pipes and Fittings (other than of iron and steel)** for the main distribution lines to be used exclusively for artesian wells or conveyance of water from artesian wells and the disposal of sewage.	**11%**
3.	**Consummable metallurgical chemicals and reagents, chemicals for assaying, testing, milling, smelting, refining, welding supplies** and other articles of a similar nature admitted as such by the Commissioner General when **imported by or on behalf of a registered mining company for use in the exploration and extraction of minerals.**	**8%**
4.	**Explosives**, when imported by a registered mining company with the written permission of the Commissioner of Police for use in the **exploration and extraction of minerals.**	**5%**
5.	**Protective clothing and protective equipment** imported by or on behalf of industrial concerns which the Commissioner General is satisfied will be used solely **by industrial workers for personal protection from occupational hazards.**	**13%**
6.	**Wire, cables and ropes of iron and steel** uninsulated, for industrial use.	**11%**
7.	**Saccharin and other artificial sweetening** substances in tablets not exceeding 1 grain when **approved by the Chief Medical Officer.**	**15%**
8.	**Vitamins** classified under tariff heading **2106.909.**	**15%**

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B - FULL EXEMPTIONS

(i) FOR APPROVED INDUSTRY AND AGRICULTURE

ITEM		DESCRIPTION	
1.	(a)	Materials used in the manufacture of **spirituous compounds** in bonded premises;	**Materials for manufacturing alcoholic beverages.**
	(b)	Materials imported for the use in the manufacture of **beer or malta** manufactured in a licensed brewery;	
	©	Materials which are not obtainable in Guyana being not produced or manufactured therein, and which the Commissioner General considers to be ingredients for use in the manufacture of **Guyanese wines** in bonded premises;	
	(d)	Materials which are not obtainable in Guyana being not manufactured or produced therein, and which the Commissioner General considers to be ingredients for use in the manufacture of **cider** in bonded premises:	
		Provided that these exemptions shall not apply to materials classified as alcoholic beverages in Chapter 22 in the Import Schedule set out in Part I of the First Schedule, notwithstanding anything to the contrary contained in this item –	**First Schedule.**
		(i) **prune wine and blending sherry** when imported for use in the manufacture of **rum** in bonded premises; (ii) **malt whisky** imported for use in the manufacture in Guyana of **whisky;** (iii) **brandy concentrates** imported for use in the manufacture in Guyana of **brandy;** (iv) **liqueur concentrates** imported for use in the manufacture in Guyana of **crème de menthe, cherry brandy and crème de cacao liqueurs;** (v) **spirituous concentrates** imported for use in the manufacture in Guyana of a **spirituous compound known as Pimm's No.1 cup**:	

Shall be exempt from Import Duty.

2.	**Advertising material** of no commercial or marketable value and articles which to the satisfaction of the Commissioner General are imported for the manufacture of **calendars**.	**Material for advertising; & calendars.**
3.	**Morocut, also any other fish, crustacea and molluscs** caught by fishing boats operating from bases in Guyana.	**Fish.**
4	**Materials which are not obtainable in Guyana, being not manufactured or produced therein, which are considered to be raw materials and packaging materials for use in the manufacture of goods by manufacturers and small businesses and in accordance with the published guidelines and/or regulations specific to the industry and approved by the Commissioner-General of Guyana Revenue Authority; and where the term 'manufacturer' or 'small business' is determined as those enterprises defined and registered under the Consumption Tax Act Chapter 80:02 and the Small Business Act 2004 respectively.**	**Materials for Industry**
5.	**Fishing boats, spare parts and equipment for fishing boats, and equipment for fishing** which the Commissioner General is satisfied are imported for use in the fishing industry.	**Fishing boats, equipment, etc.**
6.	Reagents for the **treatment** of wet **emulsified crude oils**.	**Oil reagents.**
7.	**Eggs for hatching** with a view to the improvement of local poultry stocks passed as such by the Chief Agricultural Officer.	**Eggs.**
8. (1)	**Lithographic cameras, lithographic films, leather, paper including newsprint, paper board, canvas, cloth, glue and gold leaf** for printing, bookbinding and the manufacturing of **containers and packaging materials** admitted as such by the Commissioner General when imported by the **printing or lithographic establishment, or by a manufacturer of containers.**	**Printing, lithographic and manufacture of containers.**
(2)	**Films, chemicals, ink, silk fabric, polyvinyl chloride in sheets, paper and paper board,** for silk screen process printing admitted as such by the Commissioner General when imported by, or on behalf of, a silk screen process establishment.	
9. (1)	**Agricultural hand tools and spare parts for agricultural machinery and appliances** for the development of agriculture.	**Agricultural.**

(2) **Fertilizers, manures, insecticides, fungicides, weedicides, herbicides, and inoculants**

(3) **Trailers and parts thereof** for use exclusively in agriculture

(4) **Motor vehicles as determined and published by the Ministry of Agriculture**, as vehicles considered to be specifically designed for use on, or for the transportation of agricultural goods, and produce from agriculture farms, and when imported and sold to farmers or farming enterprises subject to guidelines/criteria set out and published by the Government.

(5) **Equipment and materials** for use in beekeeping imported by or on behalf of a bee keeper. **Beekeeping.**

10. **(a) Instruments, integrated circuits, micro assemblies and apparatus,** when imported for use exclusively for commercial or industrial businesses engaged in the Information, Communication and telecommunication sectors, and not put up for sale **Information, Communication, Telecommunication, etc**

(b) Computer hardware

11. **Machinery, equipment, motor vehicles, tools, spares and supplies** for other approved industry when imported by a person in accordance with an agreement or contract signed by the Government or in accordance with the published guidelines and/or regulations specific to the industry. **Machinery, equipment, etc.**

B - FULL EXEMPTIONS

(ii) FOR OTHER APPROVED PURPOSES

1. (a) **Optical, chemical, and other scientific instruments and apparatus,** which in the opinion of the Chief Agricultural Officer, the Chief Medical Officer, Government Analyst or the Commissioner of Lands and Mines, are imported exclusively for the purpose of scientific, medical or technical research, or for topographical, geological or other technical surveys, and are not for sale or exchange. **Instruments, scientific, apparatus, etc.**

   (b) **Typewriting machines specifically designed** for the purpose of recording data obtained by the use of instruments employed in topographical, geological, or other technical survey.

2. **Instruments, apparatus, equipment and materials including tapes and records for radio and television broadcasting,** imported by or on behalf of any broadcasting company nominated by the Minister for the benefit of this exemption. **Apparatus for broadcasting.**

3. (1) **Aircraft and their component parts, accessories and instruments** necessary for the navigation of aircraft, and **tools, machinery and equipment** necessary for the repair and maintenance of the aircraft, admitted as such by the Commissioner General for agricultural and industrial purposes or for use by such air services and air clubs as may be approved by the Minister. **Aircraft.**

   (2) **Fuel and lubricants** imported or taken out of bond solely for use in aircraft. **Fuel and lubricants.**

   (1) **The accompanied baggage** of a passenger, tourist, or settler passed as such by the Proper Officer and consisting of - **Baggage and household effects.**

   (a) **a reasonable quantity** of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;

(b) **such portable articles** in his baggage or on his person , which he might be reasonably be expected to carry with him for his regular or personal use **provided** that they have been in his possession and bona fide use for a reasonable time, except that this exemption, shall not in the case of a passenger or settler, apply to firearms, ammunition, gramophone records and compact discs, and shall, in the case of a tourist, include one only sporting firearm with no more than fifty cartridges, ten gramophone records and compact discs;

(c) in the case of a passenger or settler only, **instruments and tools** to be used by him for the purpose of his profession, trade, occupation or employment **provided** that they have been in his possession and bona fide use for a reasonable period;

(d) in the case of a tourist only, **travel souvenirs** to a value not exceeding two thousand dollars imported intransit by him, **provided** that such souvenirs are carried on his person or in his baggage and are not intended for commercial purposes.

(2) **Personal effects**, not being merchandise, of natives of Guyana or of persons ordinarily domiciled in Guyana who have died abroad.

(3) **Household effects**, as specified in the list determined by the Ministry of Foreign Affairs, admitted as such by the Commissioner General which accompany a settler and are proved to the satisfaction of the Commissioner General to have been in bona fide use by the settler for a period of not less than six months in his previous country of domicile.

(4) **Baggage and household effects**, as specified in the list determined by the Ministry of Foreign Affairs, imported within six months before, or not later that nine months after, the arrival of the settler provided that the articles would have been exempted from import duty had they been imported under subparagraph (1) and (3) hereof.

(5) In this item **"tourist"** means any person other than a person normally resident in Guyana who enters Guyana and remains for not less than twenty four (24) hours and not more than six (6) months in the course of any twelve (12) month period for legitimate non-immigration purposes, such as, touring, recreation, sport, health, study, religious pilgrimage or business.

6. **Goods for the use of any Mission or Consulate or the Members thereof,** shall, to the extent provided by the **Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963,** respectively, be exempt from import duties: **Consuls.**

Provided that the foregoing provisions of this item shall not be deemed to confer any privileges more than those that are accorded Guyana or her representatives in the sending State.

7. **Articles of an educational, scientific or cultural nature** of the following descriptions, being products of any State which is a party to the Agreement on the importation of Educational, Scientific and Cultural materials approved by the General Conference of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) during its Fifth Session at Florence in June, 1950, to the satisfaction of the Commissioner General of the Guyana Revenue Authority as to their description and use: **Cultural articles.**

(i) books, documents (printed or produced by duplicating processes, but excluding stationery), periodicals, newspapers, manuscripts (including typescripts), musical compositions, maps charts;

(ii) paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works of art of statuary or sculpture; collectors' pieces and objects of art consigned to approve public galleries, museums and other public institutions and not intended for re-sale; antiques more than one hundred (100) years old;

(iii) films, slides and sound recordings.

Provided that articles in subsection (iii) may only be imported by a Cultural Society or body approved as such by the Minister.

8. **Chemicals, drugs, medicine and medical appliances and other approved materials** of the following description to the satisfaction of the Commissioner General as to their description and use, namely - **Articles for the treatment and prevention of Diseases.**

(1) animal charcoal;

(2) thymol, carbon tetrachloride, quinine and its salts, salvarsan, and any other drugs or preparations approved by the Chief Medical Officer for use exclusively in the diagnosis and treatment of ankylostomiasis, malaria, filariasis, tuberculosis and venereal diseases; vaccine, lymph, medicinal serums and culture media;

(3) **oil or oil mixtures** suitable for larvicidal purposes and approved by the Chief Medical Officer for use exclusively in connection with the prevention of mosquito-borne diseases;

(4) **drugs, medicines, appliances and other materials** imported by or for the use of the Guyana Chest Society or for the Infant Welfare and Maternity League;

(5) **medicines and cattle dips** approved by the Chief Agricultural Officer, for use exclusively in the treatment of diseases of livestock;

(6) **cardiozal, and other such substances and preparations** as may from time to time be approved by the Chief Medical Officer for use in the treatment of mental diseases;

(7) **chlordane** prepared as insecticide.

9. **Artificial flowers, miniature flags, buttons, brooches and similar emblems** of no commercial values imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Minister. **Emblems.**

10. (1) Goods imported by or for the use of the Guyana Red Cross, The St John's Ambulance Brigade, the Guyana Society for the Blind, the Salvation Army, and other approved charitable or Non-profit organizations, in accordance with regulations and/or published guidelines. **Red Cross, St. John's Ambulance Blind Society**

(2) **Worn Clothing, food, medical, educational and other articles,** which the Commissioner General determines as being imported solely for the distribution to those in need, by any charitable organization approved under the Corporation Tax Act Chapter 81:03, or by any N.G.O. approved under the guidelines/criteria set out and published by the Government, and on proof that such articles are imported solely for free distribution. **Other Charitable organisation and N.G.O's**

11. **Fire-fighting apparatus, including fire engines, fire hose and couplings, fire extinguishers and parts** thereof admitted as such by the Commissioner General. **Fire-fighting apparatus etc.**

12.	**Goods** imported or taken out of Bond by the Government for its own use.	**Government.**
13.	**Goods** imported by or for the Georgetown Town Council, the New Amsterdam Town Council, Georgetown Sewerage and Water Commissioners, the Committee of the National Library, or any Local Authority certified by the appropriate authority to be for the purpose of administration.	**Town Councils etc.**
14. (1)	**Goods** officially imported or officially taken out of Bond for use in Guyana of the Armed Forces of any Commonwealth Country.	**Armed Forces.**
(2)	**Arms, ammunition, uniforms, accoutrements and equipment** imported by or for the use of any Cadet Force or Rifle Association approved by the Minister on the signed declaration of the Association Officer for the time being in command of any such force or of the President or Chairman of such Association as the case maybe.	**Cadet Force or Association.**
(3)	**Arms, accoutrements, equipment and uniforms,** the property of Officers of the Guyana Defence Force imported by such Officers for their personal use as required by the regulations of their Force and admitted as such by the Commissioner General; arms imported/acquired by officers of the Guyana Police Force for their personal use as recommended by the Commissioner of Police and admitted as such by the Commissioner General	**Guyana Defence Force and Guyana Police Force**
15.	**Hearing aids, crutches, invalid chairs, trusses, and similar appliances and identifiable spare parts** for the relief of permanent bodily disablement, **including reading matter and articles** specially designed for the blind.	**Hearing aids, crutches, etc.**
16. (1)	**Equipment, medical and surgical supplies** imported by any hospital or veterinary hospital established in Guyana, provided the Commissioner General is satisfied that such equipment and supplies are necessary for the proper functioning of such hospital or veterinary hospital and that such hospital or veterinary hospital has been approved by the Minister for the purpose of this concession.	**Hospitals, veterinary hospitals.**
(2)	**Materials** imported for the construction, replacement or extension of hospitals approved by the Minister for the purpose of this concession.	

17.	**Lamps and lanterns (other than electric lamps and lanterns)** for illumination including their parts and accessories.	**Lamps and lanterns.**
18.	**Goods** for scientific or research purposes, imported by or for the use of any office or bureau for meteorological observation or any scientific or research institution.	**Meteorological office or Scientific research institutions.**
19.	**Miners' lamps** together with any headgear to which such lamps may be attached.	**Miners' lamps.**
20.	**Mosquito nets, mosquito netting and mosquito proof guaze,** admitted as such by the Commissioner General.	**Mosquito nets, etc.**
21.	**Ships** used exclusively for foreign trade.	**Ships.**
22.	**Navigation aids** for use exclusively on rivers in Guyana.	**Navigation aids.**
23.	**Unsolicited gifts** imported by post by or for member of the Armed Forces of any Commonwealth Country stationed in Guyana but not domiciled therein.	**Parcels for Forces.**
24.	**Patterns and samples**, cut, mutilated or otherwise spoiled to the satisfaction of the Commissioner General so as to render them unmerchantable.	**Patterns and samples.**
25.	**Unframed photographs** not imported for sale.	**Photographs.**
26.	(1) **Altar bread and altar wine**, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which they are intended.	**Altar bread, decoration and religious items.**
	(2) **Goods** which the Commissioner General is satisfied are imported solely for furnishing or decoration of places of public worship.	**Places of Worship.**
27.	(1) **School apparatus and equipment, including apparatus and**	**Schools.**

equipment for games and physical training, shown to the satisfaction of the Commissioner General to be imported solely for use in schools which have been approved for use by the Chief Education Officer and certified by the Head of the School to be and remain the property of such schools.

(2) **Goods** which the Commissioner General is satisfied are solely for use in the construction or repair of schools approved by the Chief Education Officer.

28. **Tombstones and memorials** engraved with an inscription in and commemoration of a deceased person. **Tombstones.**

29. **(1) Cups, medals, shields and similar trophies,** not being articles of general utility, proved to the satisfaction of the Commissioner General to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad, provided that the articles do not bear any advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for the purpose of trade. **Cups, medals, shields and trophies.**

(2) Motor Vehicles, subject to the approval of the Commissioner General which has been bestowed as honorary prize or when won abroad or acquired by sports personality for their personal use.
(Order 14/2004 dated 2004/06/16)

30. (1) **Uniforms** imported by members of the Public Service for their own use as required by the Regulations and Rules of the Public and Judicial Services. **Uniforms and robes.**

(2) **Robes, gowns and other academic dress** of any University, educational institution or professional body, approved by the Chief Education Officer, imported by a graduate or member of such University, institution or body for his personal use.

31. **Chemicals and other substances** which the Commissioner General is satisfied are to be used in connection with any scheme approved by the Minister for the purification of water. **Water purification.**

32. **Uniforms and equipment** imported by and for the use of the Boy Scouts, Boys Brigade and Girl Guides Association and such other youth associations as may be approved by the Minister on the signed declaration of the person for the time being in charge of such association. **Youth Association.**

33. **Equipment** imported by or for the use for International Aeradio Ltd., for their use as aeronautical aids for navigation. **International Aeradio Ltd.**

34. (1) **Supplies, equipment and materials** introduced into Guyana by the Foreign Operations Administration of the Government of the United States of America, either directly or through contract with any public or private organisation for the purposes of effectuating the agreements for technical cooperation reached between the Government of Guyana and the Government of the United States on the 12th July, 1954. **Foreign Operation Administration.**

(2) **Personal and household goods of all kinds** for the personal use of themselves and members of their families imported by personnel of the Government of the United States of America whether employed directly by the said Government or under contract with a public or private organisation in Guyana in connection with the technical cooperation programme to be carried out in pursuant to the agreement referred to in (1) above.

35. **Material and equipment** imported by any person for the purpose of carrying out any works in pursuance of any contract between such persons and the Government of Guyana where the Commissioner General is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such material and equipment shall be exempt from import duties of customs: **Government contracts.**

Provided that on the completion of such works the importer shall be liable to pay existing rate of duties on all materials not used up, and on all equipment unless such material or equipment is re-exported.

36. **Postage stamps**, used. **Postage stamps.**

37. (1) **Articles, equipment and other items** which the Commissioner General is satisfied are solely for the purpose of maintaining museums and zoos approved by the Minister. **Articles for zoos and Museums.**

(2) **Specimens, illustrations of natural history and other sciences** for educational and cultural institutions, including museums, zoos and historical societies. **Specimens, illustrations,**

38. **Goods** imported for his personal use or the personal use of his family by a member of any Organization or Agency engaged on a technical assistance Mission in Guyana where and to the extent that the Agreement relating to such technical assistance so provides. **Technical Assistance Mission.**

39. **The following articles,** when imported by an accredited representative or correspondent of any official national tourist agency of a State which is a Party to the United Nations Convention concerning Customs facilities for Touring and Additional Protocol relating to the importation of Tourist Publicity Documents and Materials agreed to at New York on the 4th June, 1954, chiefly for the purpose of encouraging the public to visit that State, to attend cultural, touristic, sporting, religious or professional meetings or demonstrations in that State, to the satisfaction of the Commissioner General as to their description and use – **Importation by approved tourist agencies.**

(a) **pictures and drawings, photographs and photographic enlargements, art books, paintings, engravings, lithographs, sculptures, tapestries and other similar works of art,** when imported for any exhibition as the Commissioner General may approve;

(b) **show-cases, stands and other similar articles** used for the purpose of display and including any electrical and mechanical equipment required for operating such displays;

(c) **documentary films, records, tape recordings and other sound recordings** intending for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in Guyana;

(d) a reasonable number of **flags;**

(e) **diagrams, scale models, lantern slides, printing blocks, photographic negatives;**

(f) **specimens** in reasonable numbers **of articles of national handicrafts, local costumes and similar articles** of folklore:

Provided that on the expiration of twelve months after the entry of the goods under this item or such further period as the Commissioner General may allow, the importer shall be liable to pay duty at the existing rates on a value to be determined by the Commissioner General on all goods not re-exported or destroyed to his satisfaction.

40.	(1)	**Apparatus and machinery** designed to produce motive power, heat, light or electricity through the utilization of renewable sources of energy, as approved by the Minister.	**Apparatus for energy production, utilization and conservation.**
	(2)	**Apparatus** designed to conserve on the use of electricity and other sources of energy, as approved by the Minister.	
41.		**Supplies, equipment, instruments and apparatus** for the recovery and restoration of archaeological sites and artifacts imported by bodies by the Minister responsible for Education and admitted as such by the Commissioner General.	**Archaeological sites and artifacts.**
42.		**Clothing** donated for the use of indigent school children to schools and institutions as approved by the Minister of Education and admitted as such by the Commissioner General.	**Indigent children.**
43.	(1)	**All goods** which are made available free of charge by a country or an international institution, by or by an individual or group with a view to assisting in the economic development of Guyana, as approved by the Minister.	**Economic development.**
	(2)	**Goods which are imported with financial resources** that are loaned to the Government by an international institution or foreign Government with a view of assisting the economic development of Guyana.	
44.	(i)	**Goods** imported by or for the use of the Head of State.	**Head of State.**
	(ii)	**Goods** imported by or for the use of the Prime Minister.	**Prime Minister.**
45.		**Goods including motor vehicles** imported by or for the use of foreign persons who are employed by the Government as public or contract officers subject to guidelines/criteria set out and published by the Government .	**Public and Contract Officers.**
46.		**Supplies and equipment** imported for use solely by the University of Guyana on the signed declaration of the head of the institution and	**University of Guyana.**

admitted as such by the Commissioner General.

47. **Goods** imported by the Bank of Guyana solely for the purposes of the operations of the Bank of Guyana and admitted as such by the Commissioner General. **Bank of Guyana.**

48. **Sports gear other than those specified in paragraph (ii),** certified as such by the Minister and admitted as such by the Commissioner General. **Sports.**

49. **(a)** Machinery and equipment for generating electricity from non-traditional sources (for example solar energy, Bio-gas, windmills, and similar equipment), provided that they are solely of a type used for household purposes only.

(b) Motor vehicles whose date of manufacture is four years or in excess of four years before the date of importation of such vehicles.

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PART III OF THE FIRST SCHEDULE

C – TRADE AGREEMENTS

i. **AGREEMENT ON TRADE, ECONOMIC AND TECHNICAL COOPERATION BETWEEN THE CARIBBEAN COMMUNITY (CARICOM) AND THE GOVERNMENT OF THE REPUBLIC OF COLOMBIA**

a. Annex A - Products for which immediate duty free concessions will be offered on imports originating in Colombia

b. Annex B – Rules of Origin

c. Annex C - Products to be accorded duty reductions, respectively.

See Order No. 12 of 2002 which was published in the Official Gazette on 25th May 2002, which is still in effect.

ii. TRADE AND ECONOMIC CO-OPERATION AGREEMENT BETWEEN THE CARIBBEAN COMMUNITY (CARICOM) AND THE GOVERNMENT OF THE REPUBLIC OF CUBA

a.	Annex D -	Products for which immediate duty free concessions will be offered on imports originating in Cuba
b.	Annex E -	Products originate in Cuba on which Guyana will grant phased reduction of duty over 4 years
c.	Annex F -	Rules Of Origin

See Order No. 7 of 2004 which was published in the Official Gazette on 1st March 2004, which is still in effect.

iii. AGREEMENT ESTABLISHING THE FREE TRADE AREA BETWEEN THE CARIBBEAN COMMUNITY AND THE DOMINICAN REPUBLIC

a. Annex G – Goods which originate in the Dominican Republic on which Guyana will grant a phased reduction of duty over three years

b. Annex H – Goods which shall be subject to Most Favored Nation rate of duty on imports originating in the Dominican Republic

c. Annex I - Rules Of Origin

a. Annex J - Agricultural products which shall be subject to special trade arrangements

See Order No. 9 of 2004 which was published in the Official Gazette on 1st March 2004, which is still in effect.

iv. PARTIAL SCOPE AGREEMENT BETWEEN THE FEDERATIVE REPUBLIC OF BRAZIL AND THE COOPERATIVE REPUBLIC OF GUYANA

a. Annex K - Tariff Preferences granted to products originating in Brazil

b. Annex L - Rules of Origin

See Order No. 8 of 2004 which was published in the Official Gazette on 1st March 2004, which is still in effect.

v. **AGREEMENT BETWEEN THE CARIBBEAN COMMUNITY (CARICOM), ACTING ON BEHALF OF THE GOVERNMENTS OF ANTIGUA AND BARBUDA, BARBADOS, BELIZE, DOMINICA, GRENADA, GUYANA, JAMAICA, ST. KITTS AND NEVIS, SAINT LUCIA, ST. VINCENT AND THE GRENADINES, SURINAME AND TRINIDAD AND TOBAGO AND THE GOVERNMENT OF THE REPUBLIC OF COSTA RICA**

a. Annex M - Agricultural products imported into Guyana from Costa Rica as provided for in Table A.1 of the Tariff Elimination Schedule of Annex 111.04.02 of Caricom- Costa Rica Free Trade Agreement.

b. Annex N - Goods included in Table B.1 which are excluded from the Tariff Elimination Schedule, of Annex 111.04.02 of the Caricom-Costa Rica Free Trade Agreement meaning that Guyana shall apply the Most Favoured Nation rate of duty on imports.

c. Annex O - Goods included in table C.1 of the Annex 111.04.02 of the Caricom- Costa Rica Free Trade Agreement which originate in Costa Rica shall be subject to a phased reduction of the Most Favoured Nation rate of duty over four years.

d. Annex P – Goods not included in Table D.1 of Annex 111.04.02 of the Caricom- Costa Rica Free Trade Agreement which originate in Costa Rica shall be subject to different preferential treatments as specified for each country

e. Annex Q – Goods which are not included in any of the lists in Annexes M, N, O and P shall automatically traded free of duty on entry into force of the Caricom- Costa Rica Free Trade Agreement; and

f. Annex R – Rules of Origin

See Order No. 45 of 2005 which was published in the Official Gazette on 21st September, 2005, which is still in effect.

RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.

2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.

3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Community pursuant to an agreement in force between such organisations and the Government of one or more Member States.

4. (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule I of Article 84 of the Revised Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.

(b) This Rule will not apply to goods which are produced for export to third countries.

(c) The Rule will have effect only with regard to concessions approved following entry into force.

5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:

- when the item is imported for use in new investment or substantial expansion; or

- when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.

(b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

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PART I
LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION OF GOODS
0702.00.00	Tomatoes, fresh or chilled
0703.10.20	Shallots (eschallots)
0704.10.10	Cauliflowers
0704.90.10	Cabbages
0705.10.00	Lettuce
0706.10.10	Carrots
0707.00.10	Cucumbers
0708.10.10	Pigeon peas
0708.10.20	Blackeye peas
0708.20.10	String beans
0708.20.20	Bora (**bodi**) beans (**Vigna spp.**)
0709.30.00	Aubergines (egg-plants)
0709.60.90	Other fruits of the genus **Capsicum** or of the genus **Pimenta**
0709.90.10	Zucchini
0709.90.20	Ochroes
0709.90.30	Pumpkins
0710.22.90	String beans, other, frozen
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.33.10	Red kidney beans
0714.10.00	Manioc (cassava)

HEADING NO.	DESCRIPTION OF GOODS
0714.20.00	Sweet potatoes
0714.90.10	Arrowroot
0714.90.20	Dasheens
0714.90.30	Eddoes
0714.90.40	Tannias
0714.90.50	Yams
0801.10.00	Coconuts
0803.00.10	Bananas, fresh
0803.00.20	Plantains, fresh
0804.30.00	Pineapples, fresh
0804.40.00	Avocados, fresh
0804.50.00	Guavas, mangoes and mangosteens, fresh
0805.10.00	Oranges, fresh
0805.20.10	Ugli fruit
0805.20.20	Ortaniques
0805.00.00	Lemons and limes
0805.40.00	Grapefruit
0807.19.10	Cantaloupes
0807.11.00	Watermelons
0807.19.20	Muskmelons
0807.20.00	Papaws (papayas)
0810.90.10	Sapodillas
0810.90.20	Golden apples

HEADING NO.	DESCRIPTION OF GOODS
0810.90.30	Passion fruit
0810.90.40	Soursop
0810.90.50	Breadfruit
0810.90.60	Carambolas
0904.20.20	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00. 00	Cloves (whole fruit, cloves and stems)
0908.10. 00	Nutmeg
0908.20. 00	Mace
0910.10.00	Ginger
0910.30.00	Tumeric (curcuma)
0910.40.10	Thyme
0910.40.20	Bay leaves
1006.10.00	**Rice in the husk (paddy or rough)**
1006.20.00	Husked (brown) rice
1006.30.00	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40.00	Broken rice
1101.00.90	Other wheat or meslin flour
1106.20.20	Arrowroot flour
1108.19.10	Arrowroot Starch
1203.00.00	Copra
1208.10.00	Flours and meals of soya beans
1208.90.20	Flours and meals of copra

HEADING NO.	DESCRIPTION OF GOODS
1212.92.00	Sugar cane
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.10.10	Fish fats and oils and their fractions
1516.20.00	Vegetable fats and oils and their fractions
1701.11.00	Cane sugar
1701.12.00	Beet sugar
2009.11.10	Orange juice, frozen, concentrated
2009.12.30	Orange juice, other, concentrated
2009.21.30	Grapefruit juice, concentrated
2102.30.00	Prepared baking powders

HEADING NO.	DESCRIPTION OF GOODS
2306.50.00	Oil cake of coconut or copra
2309.90.30	Prepared complete poultry feed
2309.90.40	Prepared complete cattle feed
2309.90.50	Prepared complete pig feed
2309.90.60	Other prepared complete animal feeds
2520.10.10	Gypsum
2521.00.00	Limestone flux; limestone and other caicareous stone, of a kind used for the manufacture of lime or cement
2522.10.00	Quicklime
2522.20.00	Slaked lime
2522.30.00	Hydraulic lime
2523.29.10	Building cement (grey)
26.06	Aluminium ores and concentrates
2707.99.10	Gasolene blending preparations
2708.10.00	Pitch
2710.19.81	Lubricating oil base stock (paraffinic type) within the range H.V.I.55 and H.V.I.160, including straight run and blended base oils
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10.00	Hydrogen
2804.30.00	Nitrogen
2804.40.00	Oxygen
2807.00.20	Sulphuric acid, other
2811.21.00	Carbon dioxide
2814.10.00	Anhydrous ammonia

HEADING NO.	DESCRIPTION OF GOODS
2818.20.00	Aluminium oxide (alumina), other than artificial corundum
2833.22.00	Sulphate of aluminium
2904.10.10	Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkylbenzene (LABSA)]
ex 32.08	Automotive paints
ex 32.08	Marine paints
ex 32.08	Enamels
ex 32.08	Other paints
ex 32.08	Marine varnishes (including lacquers)
ex 32.08	Other varnishes (including lacquers)
ex 32.08	Other solutions as defined in Note 4 of Chapter 32
ex 32.09	Paints
ex 32.09	Enamels
ex 32.09	Varnishes (including lacquers)
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)
3210.00.20	Distempers, dry
3210.00.30	Enamels
3210.00.40	Other paints
3210.00.50	Marine varnishes (including lacquers)
3210.00.60	Other varnishes (including lacquers)
3214.10.20	Painters' fillings
3214.10.30	Glaziers' linseed oil putty
3214.10.40	Other glaziers' putty
3301.12.00	Orange oil

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.15	Waste, parings and scrap, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
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	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		of the finished product	percent of the export price of the finished product
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.21	Other plates, sheets, film, foil and strip, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.25	Builders' ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, bath tub enclosures, fencing and panelling)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
			percent of the export price of the finished product
ex 39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 (excluding motor vehicle licence plates, signs, lettering, name-plates, badges and anti-static vinyl computer covers)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
ex 39.26	Anti-static vinyl computer covers	Produced from materials of 39.21	Produced from materials of 39.21
ex 40.06	Articles of unvulcanised rubber	Produced from unvulcanised rubber	Produced from unvulcanised rubber
ex 40.12	Retreaded or remoulded tyres	Produced by retreading or remoulding	Produced by retreading or remoulding
43.03	Articles of apparel, clothing accessories and other articles of furskin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms
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	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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; chipwood and the like	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4405.00	Wood wool; wood flour	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.06	Railway or tramway sleepers (cross-ties) of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
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 or faces, whether or not planed, sanded or finger jointed	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.12	Plywood, veneered panels and similar laminated wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
4413.00	Densified wood, in blocks, plates, strips or profile shapes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drum of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.18	Wooden doors of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from non-coniferous species (excluding mahogany) of Chapter 44
ex 44.18	Other builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4419.00	Tableware and kitchenware, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
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	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.21	Funeral caskets, of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
ex 44.21	Other articles of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 46.01	Plaiting materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	Produced from regional materials of 14.01	Produced from regional materials of 14.01

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Produced from regional materials of 14.01	Produced from regional materials of 14.01
ex 48.10	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials does not exceed 60 percent of the export price of the finished product
ex 48.11	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 50.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Produced from materials not included in 51.06 to 51.08	Produced from materials not included in 51.06 to 51.08
ex 51.10	Yarn of coarse hair (including gimped horsehair yarn) whether or not put up for retail sale	Produced from materials not included in 51.10	Produced from materials not included in 51.10
ex 51.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product.
ex 51.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 5113.00	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not	Production in which the value of extra-regional materials used does not

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		exceed 30 percent of the export price of the finished product	exceed 40 percent of the export price of the finished product
ex 52.04	Cotton sewing thread, put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.06
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Produced from materials not included in 52.05 and 52.06	Produced from materials not included in 52.05 and 52.06
ex 52.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product.
ex 52.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 53.06	Flax yarn, put up for retail sale	Produced from materials not included in 53.06	Produced from materials not included in 53.0

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 53.08	Ramie yarn, ;put up for retail sale	Produced from materials not included in 53.08	Produced from materials not included in 53.08
ex 53.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 53.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 5311.00	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 54.01	Sewing thread of man-made filaments, put up for retail sale	Produced from materials not included in 54.01	Produced from materials not included in 54.01
ex 54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.04	Produced from materials not included in 54.04
ex 5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.05	Produced from materials not included in 54.05
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Produced from materials not included in 54.01 to 54.06	Produced from materials not included in 54.01 to 54.06
ex 54.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 54.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the	Production in which the value of extra-regional materials used does not exceed 40 percent of the

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		export price of the finished product	export price of the finished product
ex 55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
ex 55.08	Sewing thread of polyester staple fibres	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
ex 55.08	Other sewing thread of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.08 to 55.10	Produced from materials not included in 55.08 to 55.10
ex 55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.09 and 55.10	Produced from materials not included in 55.09 and 55.10
ex 55.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.14	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.15	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 55.16	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 56.04	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord
ex 62.12	Articles obtained from parts of this heading	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
63.01	Blankets and travelling rugs	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10
ex 63.02	Towels of terry towelling or similar terry fabrics, of cotton	Produced from materials of 52.05 or 52.06	Produced from materials of 52.05 or 52.06
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	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.05	Other footwear	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 66.02	Walking-sticks, of wood or cane	Produced from regional materials of 14.01 or Chapter 44	Produced from regional materials of 14.01 or Chapter 44
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15
6808.00	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, plasters or other mineral binders	Produced from regional materials of Chapters 14 and 44	Produced from regional materials of Chapters 14 and 44
68.09	Articles of plaster or of compositions based on plaster	Produced from regional materials of 25.20	Produced from regional materials of 25.20
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	Produced from regional materials of 25.23	Produced from regional materials of 25.23
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
6906.00	Ceramic pipes, conduits, guttering and pipe fittings	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Produced from regional materials of 25.05 and 25.07	Produced from regional materials of 25.05 and 25.07

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.13	Statuettes and other ornamental caramic articles	Produced from regional materials 25.05 and 25.07	Produced from regional materials 25.05 and 25.07
ex 70.09	Glass mirrors, whether or not framed, excluding rear-view mirrors	Produced from materials of 70.09	Produced from materials of 70.09
ex 70.19	Articles of glass fibres (including glass wool), (for example, yarn, woven fabrics)	Produced from materials of 70.19	Produced from materials of 70.19
ex 71.06	Silver and silver alloys, in semi-manufactured forms	Produced from unwrought materials of 71.06	Produced from unwrought materials of 71.06
ex 71.08	Gold (including gold plated with platinum) in semi-manufactured forms	Produced from unwrought materials of 71.08	Produced from unwrought materials of 71.08
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Steel sheets, clad, plated or coated	Produced from materials of 72.10	Produced from materials of 72.10
ex 72.12	Steel sheets, clad, plated or coated	Produced from materials of 72.12	Produced from materials of 72.12
ex 72.13	Bars and rods (including wire rods), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 72.14	Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.15	Other bars and rods of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.16	Angles, shapes and sections of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.17	Wire, whether or not coated but not insulated, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.04	Tubes, pipes and hollow profiles, seamless of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.14	Cloth (ircluding endless bands), grill, netting and fencing, of non-alloy steel wire (excluding PVC-coated galvanized wire mesh)	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 7317.00	Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
ex 73.21	Gas stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 74.18	Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 82.01	Hand tools with wooden handles	Produced from materials not included in 82.01 and from regional materials of Chapter 44	Produced from materials not included in 82.01 and from regional materials of Chapter 44
ex 83.01	Padlocks and locks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 83.05	Letter clips, paper clips and staples, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 83.11	Welding rods and welding electrodes, of steel	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.03	Central heating boilers other than those of heading 84.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.06	Steam turbines and other vapour turbines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.10	Hydraulic turbines, water wheels, and regulators therefore	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Production in which the value of extra-regional materials used does not	Production in which the value of extra-regional materials used does not

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		exceed 50 percent of the export price of the finished product	exceed 60 percent of the export price of the finished product
84.12	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 filter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.18	Refrigerators, freezers and refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 84.19	Instantaneous or storage water heaters, non-electric	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
ex 84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.34	Milking machines and dairy machinery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.40	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.43	Printing machinery, including ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.46	Weaving machines (looms)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
8449.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.50	Household or laundry-type washing machines, including machines which both wash and dry	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.55	Metal-rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.57	Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.58	Lathes (including turning centers) for removing metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 centers) of heading 84.58	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.60	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products other than gear cutting, gear grinding or gear finishing machines of heading 84.61	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.63	Other machine-tools for working metal or cermets, without removing material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.69	Typewriters other than printers of heading 84.71; and word processing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 84.71	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
ex 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 (excluding digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank-note dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil sharpening machines, perforating or stapling	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.82	Ball or roller bearings	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.01	Electric motors and generators (excluding generating sets)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.02	Electric generating sets and rotary converters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.06	Primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.09	Electro-mechanical domestic appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		product	finished product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electronic 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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.16	Immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.16	Electric instantaneous or storage water heaters	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
87.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		product	finished product
ex 85.20	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device (excluding cassette-type magnetic tape recorders)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.20	Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.24	Recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 (excluding records and tapes)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.27	Other reception apparatus for radio-telephony or radio-telegraphy, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centers)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.27	Radio-broadcast receivers, car stereos and music centres	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
ex 85.28	Video monitors and video projectors; reception apparatus for television, incorporating sound or video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.28	Reception apparatus for television (excluding video monitors and video projectors), whether or not incorporating radio-broadcast receivers	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (preset)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.34	Printed circuits	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.37	Other 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 (excluding load centers, panel boards, meter sockets, meter control centers, switchboards, unit substations, and protective devices)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.37	Load centers, panel boards, meter sockets, meter control centers, switchboards, unit sub-stations and protective devices	Production in which the value of extra-regional materials used does not exceed 55 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.39	Incandescent light bulbs	Produced from regional materials of 85.39	Produced from regional materials of 85.39
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.42	Electronic integrated circuits and microassemblies	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.44	Cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.46	Electrical insulators of any materials	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials 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 therefor, of base metal lined with insulating material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.02	Other rail locomotives; locomotive tenders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.04	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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.05	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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.06	Railway or tramway goods vans and wagons, not self-propelled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.07	Parts of railway or tramway locomotives or rolling-stock	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.08	Railway or tramway, track fixtures and fittings; mechanical signalling, safety or traffic control equipment for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields; parts of the foregoing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more mode of transport	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.01	Tractors (other than tractors of heading 87.09)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.02	Motor vehicles for the transport of ten or more persons, including the driver	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.03	Other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including racing cars (excluding motor cars, station wagons and four-wheel drive vehicles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.03	Motor cars, station wagons and four-wheel drive vehicles	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 87.04	Motor vehicles for the transport of goods (excluding lorries and trucks)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.04	Lorries and trucks	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas of airports for short distance transport of goods; tractors of the type used on	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	railway station platforms; parts of the foregoing vehicles		
87.10	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.13	Invalid carriages, whether or not motorized or otherwise mechanically propelled.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.15	Baby carriages and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the	Production in which the value of extra-regional materials used does not exceed 60 percent of the

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		export price of the finished product	export price of the finished product
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.03	Parts of goods of heading 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
89.01	Cruise ships, excursion boats, ferry-boats and cargo ships, barges and similar vessels for the transport of persons or goods	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.04	Tugs and pusher craft	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main functions; floating docks; floating or submersible drilling or production platforms	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.06	Other vessels, including warships and lifeboats other than rowing boats	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
89.08	Vessels and other floating structures for breaking up	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of fittings for instruments or apparatus, other than such element of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.04	Spectacles, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.11	Compound optical microscopes, including those for photo-micrography, cinephotomicrography or microprojection	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.12	Microscopes other than optical microscopes; diffraction apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.14	Direction finding compasses; other navigational instruments and appliances	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.15	Surveying (including photo-grammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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, calipers), not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.19	Mechano-theraphy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone theraphy, oxygen theraphy, aerosol theraphy, artificial respiration or other therapeutic respiration apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.21	Orthopaedic appliances, including clutches, 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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.22	Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-theraphy 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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractormeters, spectrometers, gas or smoke analysis apparatus), instruments and apparatus for measuring or checking viscosity,	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
	porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers an the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 ionizing radiations	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.32	Automatic regulating or controlling instruments and apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.03	Clocks with watch movements, excluding clocks of heading 91.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space-craft or vessels	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.05	Other clocks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.07	Time switches with clock or watch movement or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.08	Watch movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.09	Clock movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
91.11	Watch cases and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.14	Other clock or watch parts	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 92.02	Other string musical instruments (excluding guitars)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.03	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
92.04	Accordions and similar instruments; mouth organs	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.05	Other wind musical instruments; (for example, clarinets, trumpets, bagpipes)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 92.06	Percussion musical instruments (for example, drums, xylo-phones, cymbals, castanets, maracas) (excluding steelband instruments)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.01	Military weapons, other than revolvers, pistols and arms of heading 93.07	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
93.05	Parts and accessories of articles of headings 93.01 to 93.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.01	Office chairs with tilting mechanisms and/or metal support bases	Produced from tilting mechanisms and or metal support bases of 94.01 or from materials not included in 94.01	Produced from tilting mechanisms and or metal support bases of 94.01 or from materials not included in 94.01
ex 94.01	Other metal chairs of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.03	Other metal furniture of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 94.04	Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.06	Prefabricated buildings, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.04	Articles of funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.05	Festive or other entertainment articles, including conjuring tricks and novelty jokes (excluding carnival articles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included, elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.08	Shooting galleries and other fairground amusements (excluding roundabouts and swings); traveling circuses, traveling menageries and traveling theatres	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.01	Worked ivory, bone, tortoise-shell, horn, antler, coral, mother-of-pearl and other animal carving material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.02	Worked vegetable or mineral carving material; worked, unhardened gelatin (except gelatin of heading 35.03)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.03	Brooms, mops and paint rollers, with handles of wood	Produced from materials not included in 96.03 and from regional handles of Chapter 44	Produced from materials not included in 96.03 and from regional handles of Chapter 44
96.04	Hand sieves and hand riddles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.06	Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.07	Parts of slide fasteners	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
ex 96.07	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 40 percent of the	Production in which the value of extra-regional materials used does not exceed 50 percent of the

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
		export price of the finished product	export price of the finished product
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-holder and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.09	Pencil leads, pastels, drawing charcoals and tailors' chalks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.11	Embossing stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
96.14	Smoking pipes (including pipe bowls) and cigar and cigarette holders, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

(b) RULES REGARDING COMMUNITY ORIGIN

For the purpose of determining the origin of goods under Article 84 of the Treaty and for the application of that Article and the List, the following Rules shall be applied.

RULE 1 - Interpretative Provisions

1. In determining the place of **production of marine products and goods produced therefrom, vessel of a Member State shall be regarded as part of that State.** In determining the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Community.

2. **For the purpose of these Rules a vessel shall be treated as a vessel of a Member State only if –**

   a. it is registered in a Member State;

   b. it carries a complement (inclusive of the Master thereof) of which **not less than three-fourths** are nationals of Member States; and

   c. it is majority owned and operated by -
      i. nationals of Member States, or
      ii. a Government of a Member State, or
      iii. a statutory Corporation of a Member State

   In this paragraph nationals of Member States shall have the same meaning as in paragraph 5 of Article 32 of this Treaty.

3. **"Materials"** includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.

4. **Energy, fuel, plant, machinery and tools** used in the production, repair, renovation or improvement of goods within the Community and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Community when determining the origin of these goods.

5. Goods other than those to which paragraph 1 of Rule 2 of these Rules applies shall not be treated as being of Community origin if they are produced by any operation

5. or process which consists only of one or more of the following, whether or not there is a change of tariff heading –

   (i) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);

   (ii) simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

   (iii) a) changes of packing;

   b) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;

   (iv) affixing marks, labels or other like distinguishing signs on goods or their packaging;

   (v) simple mixing of materials imported from outside the Community or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;

   (vi) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts or components to constitute a finished product.

6. **"Chapter" and "tariff heading"** in article 84 or in this Schedule shall mean the Chapters and headings of the Harmonised Commodity Description and Coding System.

7. For the purpose of sub-paragraph (f) of paragraph 5, the expression **"finished parts or components"** refers to those articles which are imported into the Community in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective/decorative coating for the purposes of incorporation in the finished product.

8. Paragraphs 5(f) and 7 in this Rule shall take effect one year after the entry into force of the amendment of this Schedule, pursuant to the decision of the Council at its Special Meeting in July 1990.

RULE 2 - Goods wholly produced within the Community

1. The expression **"wholly produced"** when used with reference to goods means:

(i) mineral products extracted from the ground within the Community;

(ii) vegetable products harvested within the Community;

(iii) live animals born and raised within the Community;

(iv) products obtained within the Community from live animals;

(v) products obtained by hunting or fishing conducted within the Community;

(vi) marine products taken from the sea by a vessel of a Member State;

(vii) goods produced within the Community exclusively from one or both of the following -

a) goods referred to in sub-paragraphs (a) to (f) and (h) and (i) of this paragraph;

b) goods containing no materials imported from outside the Community or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph 1 of Rule 3;

and shall be taken to include –

(viii) used articles fit only for the recovery of materials provided that they have been collected from users within the Community;

(ix) scrap and waste resulting from manufacturing operations within the Community.

. Wherever in paragraph 1 of Article 84 of this Treaty goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin shall not affect their eligibility for Community treatment as wholly produced.

RULE 3 - Application of the criterion of substantial transformation

1. Where materials containing any element imported from outside the Community meet the conditions specified in Article 84, those materials shall be regarded as containing no such element.

2. For the purpose of Article 84 -

   (i) The value of any materials imported from outside the Community shall be the customs value determined for them by the Customs Authority in the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States;

   (ii) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Community;

   (iii) the export price of the goods shall be the value accepted for this purpose by the Customs Authority in the Member State in which they were produced. It shall be based, **mutatis mutandis**, on the provision set out in sub-paragraph (a), but shall not include the amounts of transport and insurance costs incurred after the exportation of the goods.

3. In the application of the List the conditions to be complied with other than a percentage value-added condition applicable to any goods shall be fulfilled in respect of the whole of the goods, excluding any packing.

4. The expressions appearing in the columns headed **"conditions to be complied with"** in the List and set out below shall be applied in the following manner:

   (i) **"produced from regional materials of"** - the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Community origin within the meaning of Article 84. This does not preclude the use of regional materials in an earlier stage of production;

   (ii) **"produced from materials of" and "produced from"** - the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;

   (iii) **"produced from materials not included in"** - the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;

(iv) **"extraregional materials"** shall mean materials imported from outside the Community or of undetermined origin;

(v) **"chemical transformation"** shall mean the forming of the molecule of the finished product by –

(a) the combination of two or more elements; or

(b) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water of crystallisation.

RULE 4 - Unit of Qualification

1. Each article in a consignment shall be considered separately.

2. For the purposes of paragraph 1 of this Rule -

i) where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;

ii) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;

iii) in cases not within sub-paragraphs (a) and (b), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties by the importing Member State.

3. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

RULE 5 - Segregation of materials

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the

production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Community tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.

2. Any such accounting system shall conform to such conditions as may be agreed upon by Member States concerned in order to ensure that adequate control measures will be applied.

RULE 6 - Treatment of repaired goods

1. For the purposes of paragraph 4 of Article 84 goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Community does not result in a change of the form or character of the goods.

2. The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repair, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.

RULE 7 - Treatment of Packing

1. Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin or such packing.

2. Where paragraph 1 of this Rule is not applied, packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Community when determining the origin of the goods as a whole.

RULE 8 - Documentary Evidence

1. A claim that goods shall be accepted as eligible for Community tariff treatment shall be supported by appropriate documentary evidence or origin and consignment. The evidence of origin shall consist of a certificate given by a Governmental authority or

authorised body nominated by the exporting Member State and notified to the other Member States together with a declaration completed by the exporter of the goods.

2. The governmental authority or the authorised body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Community. The authority or body shall satisfy themselves as to the accuracy of the evidence provided; where necessary they shall require the production of additional information, and shall carry out any suitable check. If the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.

3. Nominations of authorised bodies for the purpose of this Rule may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorised body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State of the grounds for dissatisfaction.

4. In cases where the Member States concerned recognise that it is impracticable for the producer to make the declaration of origin specified in paragraph 2 of this Rule, the exporter may make that declaration in such form as those Member States may for the purpose specify.

5. The certificate and declaration provided for in this Rule shall be in the form prescribed by COTED from time to time.

6. COTED may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes or transactions.

RULE 9 - Verification of Evidence of Origin

1. The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under Rule 8.

2. The importing Member State shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.

3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to

produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.

4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.

5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

RULE 10 - Application of the Safeguard Mechanism

1. The information required pursuant to paragraph 4 of Article 84 shall be rendered in writing and shall be such as the Competent Authority may require.

2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.

3. The Competent Authority shall ensure that no more extra-regional materials are used in production for purposes of Common Market treatment than are authorised by the Secretary-General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purpose.

4. The Member States agree to cooperate fully with the Secretary-General in the foregoing provisions of this Rule.

RULE 11 – Sanctions

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim

in another Member State that goods should be accepted as eligible for Community tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.

3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:

i. if it has not been requested to do so by the importing Member State to which the untrue claim was made; or

ii. if, on the evidence available, the proceedings would not be justified.

◆◆◆◆

FIFTH SCHEDULE

VALUE OF IMPORTED GOODS

1. (1) **In this schedule :**

(a) **Customs Value** of imported goods means the value of goods for the purposes of levying **ad valorem** duties of Customs on imported goods;

(b) **'Produced'** includes grown, manufactured and mined;

© **'Identical Goods'** means goods produced in the same country as the goods being appraised which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;

(d) **'Similar Goods'** means goods produced in the same country as the goods being appraised which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially inter-changeable. The quality of the goods, their reputation and the existence of a trade mark are among the factors to be considered in determining whether goods are similar;

(e) **'Identical Goods' and 'Similar Goods',** as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under **Paragraph 8 (1) (b) (iv)** because such elements were undertaken in Guyana;

(f) **'Goods of the same class or kind'** means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

(2) **For the purposes of this schedule :**

(a) Persons shall be deemed to be **related** only if :

(i) they are Officers or Directors of one another's business;

(ii) they are **legally recognized partners** in business;

(iii) they are **employer and employees;**

(iv) any person **directly or indirectly owns**, controls or holds **5 per cent or more** of the outstanding voting stock or shares of both of them;

(v) one of them **directly or indirectly controls** the other;

(vi) both of them are directly or indirectly **controlled by a third person;**

(vii) together they directly or indirectly **control a third person; or**

(viii) they are **members of the same family;**

(a) **one person shall be deemed to control another** when the former is legally or operationally in a position to exercise restraint or direction over the latter;

© persons who are associated in business with one another in that one is the **sole agent, sole distributor or sole concessionaire**, however, described, of the other shall be deemed to be related only if they fall within the criteria of **sub-paragraph 2 (a) ;**

(d) the term **'person'** means a natural or legal person;

(e) **an event** shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event or **within forty five (45) days immediately before or forty five (45) immediately after,** the day on which the other event occurs.

2. (1) **The Customs Value** of imported goods shall be determined under Paragraph 3 whenever the conditions prescribed therein are fulfilled.

(2) **Where such value cannot be determined under Paragraph 3**, it shall be determined by **proceeding subsequentially through Paragraphs 4 to 7, inclusive, to** the first such Paragraph under which it can be determined, subject to the provision that, where the importer requests it and the Commissioner agrees, the order of application of Paragraphs 6 and 7 shall be reversed.

(3) **Except as provided for in sub-paragraph (2),** it is only when the Customs Value of imported goods cannot be determined, under a particular Paragraph that the provisions of the next Paragraph in the sequence established by sub-paragraph (2) can be applied.

(4) **Where the Customs Value of imported goods cannot be determined under Paragraphs 3 to 7**, inclusive, it shall -

(a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;

(b) to the greatest extent possible, be based on previously determined Customs Value; and

(c) make use of the methods of Valuation laid down in Paragraphs 3 to 7, inclusive, using where necessary, reasonable flexibility in their application.

(5) **No Customs value** shall be determined under sub-paragraphs (4) on the basis of :

(a) **the selling price in Guyana** of goods produced in Guyana;

(b) a system which provided for **the acceptance** for Customs purposes of the **higher of two alternative values**;

© **the price of the goods on the domestic market** of the country of exportation;

(d) **the cost of production,** other than the Computed Values which have been determined for identical or similar goods in accordance with Paragraph 7;

(e) the price of the goods **for export to a country other than Guyana;**

(f) **minimum** Customs Values; or

(g) **arbitrary or fictitious values.**

3. (1) The Customs Value of imported goods determined under this Paragraph shall be the **Transaction Value,** that is, **the Price actually paid or payable for the goods when sold for Export to a purchaser in Guyana, adjusted in accordance with Paragraph 8, and in appropriate cases in Paragraph 9, Provided :**

(a) **that there is no restrictions** as to the disposition or use of the goods by the buyer, other than restrictions which :

(i) **are imposed or required by Law** or by any Public Authorities in Guyana;

(ii) **limit the geographical area** in which the goods may be resold; or

(iii) **do not substantially** affect the value of the goods;

(b) **that the sale or price is not subject to some condition or consideration** for which a value cannot be determined with respect to the goods being valued;

© **that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller**, unless the appropriate adjustment can be made in accordance with Paragraph 8; and

(d) **that the buyer and seller are not related**, or, where the buyer and seller are related, that the Transaction Value is acceptable for Customs purposes under sub-paragraph (2).

(2) (a) In determining whether the Transaction Value is acceptable for the purposes of sub-paragraph (1), the fact that the buyer and seller are related within the meaning of Paragraph 1 **shall not in itself be grounds for regarding the Transaction Value as unacceptable**. Where necessary, the circumstances surrounding the sale shall be examined and the Transaction Value **shall be accepted provided that the relationship did not influence the price**. If, in the light of information provided by the importer or otherwise, the Commissioner has grounds for considering that the relationship influenced the price, **he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.**

(b) **In a sale between related persons, the Transaction Value shall be accepted and the goods valued in accordance with sub-paragraph 1 whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:**

(i) **the transaction value in sales,** between buyers and sellers who are not related in any particular case, of Identical or Similar goods for export to Guyana,

(ii) **the Customs Value of Identical or Similar goods**, as determined under Paragraph 6;

(iii) **the Customs Value of Identical or Similar goods**, as determined under Paragraph 7;

In applying the foregoing tests, **due account shall be taken of demonstrated differences in commercial levels, quantity levels**, the elements enumerated in Paragraph 8 and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

© **The tests set forth in sub-paragraph (2) (b) shall be used** at the initiative of the importer and only for comparison purposes. Substitute values may not be established under that sub-paragraph.

(3) (a) **The price actually paid or payable is the total payment made or to be made** by the buyer to or for the benefit of the seller for the imported goods.

Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include:

(i) **all payments made or to be made as a condition of sale** of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller; and

(ii) **any settlement by the buyer**, whether in whole or in part, of a debt owed by the seller.

(b) **Activities, including marketing activities, undertaken by the buyer on his own account**, other than those for which an adjustment is provided in Paragraph 8, are not considered to be indirect payment to the seller, even though they might be regarded as a benefit to the seller or have been undertaken by agreement with the seller, and their costs **shall not be added to the price actually paid or payable** in determining the Customs Value of imported goods.

(4) **The Customs value of imported goods shall not include the following charges or costs,** provided that they are reasonable and are distinguished from the price paid or payable for the imported goods:

(a) **charges for construction, erection, assembly, maintenance or technical assistance**, undertaken after importation on imported goods such as industrial plant, machinery or equipment;

(b) **Customs duties and other taxes payable in Guyana** by reason of the importation or sale of the goods;

© **the cost of transport** after importation.

(5) **The fact that goods which are the subject of sale entered for home within Guyana shall be regarded as adequate indication that they are sold for export to Guyana.**This indication shall also apply where successive sales of goods have taken place before valuation, where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

(6) **Where a declaration regarding the value of goods has been presented under this Act and the Commissioner has reason to doubt the truth or accuracy of any of the particulars stated in the declaration or in any document produced in support of the declaration or the genuineness of any such document**, the Commissioner may request the importer to produce further information, including documents or other evidence, to satisfy himself that the declared value represents the total amount actually paid or payable for the imported goods, adjusted as provided in sub-paragraph (1); and if, after considering the further information furnished to him pursuant to any such request, the Commissioner still is in doubt about the truth or accuracy of the value of the imported goods as declared, or the genuineness of any document produced in support of the declaration, or where the further information requested for is not produced by the importer, it shall be deemed that the transaction value of the imported goods cannot be determined under the provisions of this Paragraph:

Provided that before the Commissioner comes to the conclusion that the transaction value of the imported goods cannot be determined under the provisions of this Paragraph, the Commissioner shall communicate to the importer, in writing if requested by the importer, the grounds therefor and the importer shall be given a reasonable opportunity to make any representations he wants to make in regard to the matter and such representations shall be taken into consideration by the Commissioner.

4. (1) (a) **The Customs Value of imported goods** determined under this Paragraph shall **be the Transaction Value of Identical Goods sold for export** at or about the same time as the goods being valued.

(b) In applying this Paragraph, the Transaction Value of Identical Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) **Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the transaction value,** an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) **In applying this Paragraph :**

(a) if more than one transaction value of identical goods is found, the **lowest such value shall be used** to determine the Customs Value of the imported goods;

(b) **a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found** under sub-paragraph (1) for identical goods produced by the same person as the goods being valued.

(4) For the purposes of this Paragraph, the Transaction Value of Identical imported goods means a customs Value previously determined under Paragraph 3, adjusted as provided for in **sub-paragraph 1 (b) and 2** of this Paragraph. The period for reference **should not exceed twenty four (24) months** after the goods have been released by Customs.

5. (1) (a) **The Customs Value of imported goods** determined under this Paragraph **shall be the Transaction Value of Similar Goods sold for export to Guyana and exported at or about the same time as the goods being valued.**

(b) In applying this Paragraph, **the Transaction Value of Similar Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value.** Where no such sale is found, the Transaction Value of Similar Goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or decrease in value.

(2) **Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the Transaction Value**, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

(3) **In applying this Paragraph :**

(a) if more than one transaction value of similar goods is found the **lowest such value shall be used** to determine the Customs Value of the imported goods;

(b) **a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found** under sub-paragraph (1) for similar goods produced by the same person as the goods being valued.

(4) **For the purposes of this Paragraph**, the Transaction Value of Similar Imported Goods means a Customs Value previously determined under Paragraph 3, adjusted as provided for in **sub-paragraphs 1 (b) and 2** of this Paragraph. The period for reference **should not exceed twenty four (24) months** after the goods have been released by Customs.

6. (1) (a) If the imported goods or identical goods or similar imported goods are sold in Guyana in their condition as imported, **the Customs Value of the imported goods, determined under this Paragraph, shall be based on the Unit Price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity**, at or about the same time as the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, **subject to deductions for the following:**

(i) **either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses** (including the direct and indirect costs of marketing the goods in question) in connection with sales in Guyana of imported goods of the same class or kind;

(ii) **the usual costs of transport and insurance** and associated costs incurred within Guyana; and

(iii) **the Customs duties and other taxes payable in Guyana** by reason of the importation or sale of the goods.

(b) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time as the importation of the goods being valued, **the Customs Value of imported goods determined under this Paragraph shall**, subject otherwise to the provisions of **sub-paragraph (1) (a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in Guyana in the conditions as imported at the earliest date after the importation of goods being valued but before the expiration of ninety (90) days after such importation.**

(2) If neither the imported goods nor identical nor similar imported goods are sold in Guyana in the condition as imported, then, **if the Commissioner so decides, the Customs Value shall be based on the unit price at which the imported goods,**

after further processing, are sold in the greatest aggregate quantity to persons in Guyana who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in sub-paragraph (1) (a). Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculation.

(3) In this Paragraph, the **unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of unit is sold in sales to persons who are not related** to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

(4) Any sale in Guyana to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods **any of the elements specified in Paragraph 8 (1) (b), shall not be taken into account in establishing the unit price** for the purposes of this Paragraph.

(5) **For the purposes of sub-paragraph 1 (a) (i) :**

(a) **'profit and general expenses' shall be taken as a whole.** The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amounts for profits and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer; and

(b) in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved. In doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined.

© **Goods of the same class or kind** includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(6) For the purpose **of sub-paragraph 1 (b), the earliest date shall be the date** by which sales of the imported goods or identical or similar imported goods are made

in sufficient quantity to establish the unit price.

7. (1) **The Customs Value** of imported goods determined under this Paragraph **shall be based on a Computed Value which shall consist of the sum of :**

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Guyana;

© the cost or value of the items referred to in **Paragraph 8 (1) (e).**

(2) **The cost or value of materials and fabrication referred to in sub-paragraph 1 (a) above shall include the cost or elements specified in Paragraph 8 (1) (a) (ii) and (iii). It shall also include the value, duly apportioned, of any element specified in Paragraph 8 (1) (b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in Paragraph 8 (1) (b) (iv) which are undertaken in Guyana shall be included only to the extent that such elements are charged to the producer.** No cost or value of an element referred to in this sub-paragraph shall be counted more than once in determining the computed value.

(3) **The 'cost or value' referred to in sub-paragraph 1 (a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer.** It shall be based upon the commercial accounts of the producer, provided that these accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced.

(4) **For the purpose of sub-paragraph 1 (b) :**

(a) the 'amount for profit and general expenses' shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made, by producers in the country of exportation for export to Guyana;

(b) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in sub-paragraph 4 (a) **the amount for profit and**

general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;

© **in addition to the definition in Paragraph 1 (1) (f) 'goods of the same class or kind'** means goods imported from the same country as the goods being valued;

(d) **whether the goods are 'of the same class or kind' as other goods shall be determined on a case-by-case basis** with reference to the circumstances involved. In doing this, sales for export to Guyana of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;

(e) **the 'general expenses' referred to cover the direct and indirect cost of producing and selling the goods for export** which are not included under **sub-paragraph 1 (a).**

8. (1) **In determining the Customs Value under Paragraph 3, there shall be added to the price actually paid or payable for the imported goods;**

(a) the following, to the extent **that they are incurred directly or indirectly by the buyer but are not included** in the price actually paid or payable for the goods:

(i) **commission and brokerage**, except buying commissions;

(ii) **the cost of containers** which are treated as being one for Customs purposes with the goods in question;

(iii) **the cost of packing**, whether for labour or materials;

(b) the value, apportioned as **appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost** for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:

(i) **materials, components, parts and similar items** incorporated in the imported goods;

(ii) **tools, dies, mould and similar items** used in the production of the imported goods;

(iii) **materials consumed in the production** of the imported goods;

(iv) **engineering, development, artwork, design work, and plans and sketches undertaken elsewhere other than in Guyana** and necessary for the production of the imported goods:

© **royalties and licence fees, which among other things, may include payments in respect of patents, trademarks and copyrights**, in relation to the goods being valued, that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(d) **the value of any part of the proceeds of any subsequent resale, disposal or use** of the imported goods that accrues directly or indirectly to the seller;

(e) (i) **the cost of transport** of the imported goods to the port or place of importation;

(ii) **loading and handling charges** associated with the transport of the imported goods to the port or place of importation; and

(iii) **the cost of insurance.**

(2) **No additions** shall be made to the price actually paid or payable in determining the Customs Value except as provided in this Paragraph.

(3) **Additions to the price actually paid or payable** shall be made under this Paragraph **only on the basis of objective and quantifiable data**; and if such do not exist **a transaction value shall not be determined under the provisions of Paragraph 3.**

(4) In this Paragraph, the term **'buying commissions'**, means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

(5) Notwithstanding **sub-paragraph 1** © of this Paragraph:

(a) charges for the right to produce the imported goods in Guyana **shall not be added** to the price actually paid or payable for the imported goods in determining the Customs Value; and

(b) payments made by the buyer for the right to distribute or resell the imported goods **shall not be added** to the price actually paid or payable for the imported goods if such payments are not a condition of sale for export to Guyana of the goods.

9. (1) **Charges for interest** under a financing arrangement entered into by the buyer and related to the purchase of the imported goods **shall not be included in the Customs Value** determined under Paragraph 3 **provided that** :

(a) **the charges are distinguished** from the price actually paid or payable for the goods;

(b) **the financing arrangement** has been made in writing;

© **where required by the Commissioner,** the buyer can demonstrate that :

(i) such goods are **actually sold at the price declared** as the price actually paid or payable; and

(ii) **the claimed rate of interest** does not exceed the level of such transactions prevailing in the country where, and at the time when, the finance was provided.

(2) **The provisions of sub-paragraph 1 shall apply** regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, **mutatis mutandis**, where the Customs Value is determined under a method other than the transaction value.

10. **Nothing in this Schedule** shall be construed as restricting or calling into question the right of the Commissioner to satisfy himself as to the genuineness, truth or accuracy of any statement, document or declaration presented for Customs Valuation purposes.

Passed by the National Assembly on 21st December, 2006.

S. E. Isaacs,
Clerk of the National Assembly.

(BILL No. 25/2006)

HEADING NO.	DESCRIPTION OF GOODS
3301.14.00	Lime oil
3301.19.10	Grapefruit oil
3301.29.10	Bay oil
3301.29.40	Nutmeg oil
3501.90.10	Casein glues
3814.00.10	Thinners
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
3820.00.10	Anti-freezing preparations
ex 3917.20.00	PVC pipes
ex 3917.32.10	Electrical conduits and other piping, of PVC
ex 3917.32.90	Electrical conduits and other piping, other
3917.40.00	Fittings
3925.90.20	Gutters of plastics
3926.90.70	Motor vehicle licence plates of plastics
4006.10.00	"**Camel-back**" strips for retreading rubber tyres
40.08	Plates, sheets, strip, rods and profile shapes of vulcanised rubber other than hard rubber
4011.10.00	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.11.00	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	Retreaded tyres of a kind used on buses or lorries
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms

4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.10.90	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
4403.40.00	Other wood in the rough, of tropical species
4403.90.00	Other wood in the rough, of other non-coniferous species
4404.10.10	Split poles, piles, pickets, stakes and sticks, of wood
44.06	Railway or tramway sleepers (cross-ties) of wood
4407.29.20	Greenheart
4407.29.30	Mora
4409.20.20	Greenheart
4409.20.40	Mora
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard
6810.11.00	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10.00	Ceramic building bricks
ex72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
ex7210.30.00	Electrolytically plated or coated with zinc:
7210.30.10	Of a thickness of less than 3 mm, corrugated
ex7210.40.00	Otherwise plated or coated with zinc:
7210.41.00	Corrugated:
7210.41.10	Of a thickness of less than 3 mm

HEADING NO.	DESCRIPTION OF GOODS
ex7210.60.00	Plated or coated with aluminium:
ex7210.61.00	Plated or coated with aluminium-zinc:
7210.61.10	Of a thickness of less than 3 mm, corrugated
ex7210.70.00	Painted, varnished or coated with plastics:
7210.70.10	Of a thickness of less than 3 mm, corrugated
ex7210.90.00	Other:
7210.90.10	Of a thickness of less than 3 mm, corrugated
ex72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated
ex7212.20.00	Electrolytically plated or coated with zinc:
7212.20.10	Of a thickness of less than 3 mm, corrugated
ex7212.30.00	Otherwise plated or coated with zinc:
7212.30.10	Of a thickness of less than 3 mm, corrugated
ex7212.40.00	Painted, varnished or coated with plastics:
7212.40.10	Of a thickness of less than 3 mm, corrugated
ex7212.50.00	Otherwise plated or coated:
7212.50.10	Of a thickness of less than 3 mm, corrugated
ex7212.60.00	Clad:
7212.60.10	Of a thickness of less than 3 mm, corrugated
7313.00.10	Barbed wire, of iron or steel
7314.20.10	Grill, 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
7314.41.90	Chain link fencing
8311.10.10	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel

HEADING NO.	DESCRIPTION OF GOODS
8311.20.00	Cored wire of base metal, for electric arc-welding
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.23.10	Oil filters for internal combustion engines
8421.23.20	Petrol filters for internal combustion engines
9021.21.00	Artificial teeth
ex 9603.40.00	Paint brushes
9607.10.00	Slide fasteners

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PART II

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal
0210.10.00	Meat of swine:
0210.11.00	Hams, shoulders and cuts thereof with bone in
0210.12.00	Bellies (streaky) and cuts thereof
0210.99.00	Other (excluding salted or in brine)
0210.20.00	Meat of bovine animals:
0210.20.20	Dried
0210.20.30	Smoked
0210.90.10	Meat (other than of swine or bovine animals)
0210.90.20	Edible meat offal
0210.90.30	Edible flours and meals of meat or meat offal
Ex 0305.10.00	Fish meal fit for human consumption
0305.20.00	Livers and roes, dried, smoked, salted or in brine
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked
0305.40.00	Smoked fish, including fillets:
0305.41.00	Salmon
0305.49.00	Other smoked fish, including fillets

HEADING NO.	DESCRIPTION
0305.59.90	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0305.69.90	Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, pollock, haddock and hake)
0402.99.90	Other milk and cream
0403.10.00	Yogurt
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20.00	Of liver of any animal
1602.31.00	Of turkeys:
1602.31.10	Cured or smoked
1602.31.90	Other prepared or preserved meat of turkeys
1602.40.00	Of swine:
1602.41.00	Hams and cuts thereof
1602.42.00	Shoulders and cuts thereof
1602.49.10	Luncheon meat
1602.49.90	Other prepared or preserved meat of swine
1602.50.90	Other prepared or preserved meat of bovine animals
1602.90.90	Other prepared or preserved meat, meat offal or blood
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs

HEADING NO.	DESCRIPTION
1604.11.00	Salmon
1604.13.20	Sardinella and brisling or sprats
1604.14.20	Skipjack and bonito
1604.19.00	Other fish, whole or in pieces, but not minced
1604.20.00	Other prepared or preserved fish
1604.30.00	Caviar and caviar substitutes
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.00.10	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.90.20	Preparations of malt extract
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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
ex 1905.30.10	Biscuits, sweetened
1905.90.10	Biscuits, unsweetened
1905.90.20	Ice cream cones
1905.90.90	Other bakers' wares
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.10.90	Other cucumbers and gherkins
2001.20.90	Other onions

HEADING NO.	DESCRIPTION
2001.90.90	Other vegetables, fruit, nuts and other edible parts of plants
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
2002.10.90	Other tomatoes, whole or in pieces
2002.90.20	Tomato paste, other
2002.90.90	Other tomatoes
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.10.90	Other mushrooms
2003.20.90	Other truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004.10.90	Other potatoes
2004.90.90	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:
2005.10.90	Other homogenized vegetables
2005.20.90	Other potatoes
2005.40.90	Other peas
2005.51.90	Other beans
2005.60.00	Asparagus
2005.70.90	Other olives
2005.80.90	Other sweet corn
2005.90.20	Other sauerkraut
2005.90.	Other vegetables and mixtures of vegetables

HEADING NO.	DESCRIPTION
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
2006.00.20	Maraschino and glacé cherries
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:
2007.10.90	Other homogenised preparations
2007.91.90	Other citrus fruit
2007.99.20	Pineapple based preparations
2007.99.30	Guava jams and jellies
2007.99.40	Guava cheese
2007.99.50	Nutmeg jams and jellies
2007.99.90	Other
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
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
2009.40.90	Other pineapple juice
2009.50.90	Other tomato juice
2009.60.90	Other grape juice (including grape must)
2009.70.90	Other apple juice
2009.80.30	Passion fruit juice, other
2009.80.60	Tamarind juice, other

HEADING NO.	DESCRIPTION
2009.80.90	Other juice of any other single fruit or vegetable
2009.90.40	Other pineapple-based juices
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)
21.05	Ice cream and other edible ice, whether or not containing cocoa
2106.90.10	Mauby syrup
2106.90.20	Other flavoured or coloured sugar syrups
2106.90.50	Ice cream powders
2106.90.60	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.90.90	Other food preparations not elsewhere specified or included
2201.10.10	Mineral waters
2201.10.20	Aerated waters
2202.10.10	Aerated beverages
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid
2309.10.00	Dog or cat food, put up for retail sale
2309.90.10	Mixed bird seed
2309.90.20	Other foods for pets
2501.00.10	Table salt in retail packages of not more than 2.5 kg
2712.10.00	Petroleum jelly
33.03	Perfumes and toilet waters

HEADING NO.	DESCRIPTION
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
33.05	Preparations for use on the hair
3306.10.10	Toothpastes
ex 33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)
ex 34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps)
ex 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 No. 34.01 (excluding organic surface-active agents, not put up for retail sale)
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, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04
34.06	Candles, tapers and the like
36.05	Matches, other than pyrotechnic articles of heading No. 36.04
3808.10.00	Insecticides:
3808.10.20	Mosquito coils

HEADING NO.	DESCRIPTION
3808.10.30	Other insecticides, put up in forms or packings for retail sale or as preparations or articles
3808.40.10	Disinfectants, put up in forms or packings for retail sale or as preparations or articles
3808.90.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles
3808.90.30	Other products, put up in forms or packings for retail sale or as preparations or articles
3917.32.20	Garden hose, of plastics, without fittings
3917.33.10	Garden hose, of plastics, with fittings
3924.10.10	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.90.20	Flower pots, of plastics
4016.99.10	Rubber bands
4202.11.10	Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather
4202.12.10	Suit-cases, with outer surface of plastics or of other textile materials
4202.12.20	Travelling-bags and brief-cases, with outer surface of plastics or of textile materials
4202.20.00	Handbags, whether or not with shoulder strap, including those without handles:
4202.21.00	With outer surface of leather, of composition leather or of patent leather
4202.22.00	With outer surface of plastic sheeting or of textile materials
4202.31.10	Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather

HEADING NO.	DESCRIPTION
4202.32.10	Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials
4415.20.00	Pallets, box pallets and other load boards; pallet collars of wood
4419.00.00	Tableware and kitchenware, of wood
ex 44.20	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
4421.10.00	Clothes hangers
4421.90.90	Other articles of wood
4601.20.00	Mats, matting and screens of vegetable materials
4601.91.10	Straw envelopes for bottles
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.
48.17	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper board, containing an assortment of paper stationery
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, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:
4818.10.00	Toilet paper
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels
4818.30.20	Serviettes

HEADING NO.	DESCRIPTION
4818.50.00	Articles of apparel and clothing accessories
4818.90.00	Other articles
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
ex48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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
4823.50.00	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard
4907.00.30	Cheque forms
4907.00.90	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.00.00	Calendars of any kind, printed, including calendar blocks
4911.99.90	Other printed matter
5608.19.10	Net shopping bags of man-made textile materials
5608.90.20	Net shopping bags of other textile materials
57.01	Carpets and other textile floor coverings, knotted, whether or not made up

HEADING NO.	DESCRIPTION
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
57.03	Carpets and other textile floor coverings, tufted, whether or not made up
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
5705.00.00	Other carpets and other textile floor coverings, whether or not made up
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or corcheted, other than those of heading No. 61.03
61.02	Women's or girls, overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
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
61.05	Men's or boys' shirts, knitted or crocheted
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.09	T-shirts, singlets and other vests, knitted or crocheted

HEADING NO.	DESCRIPTION
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.11	Babies garments and clothing accessories, knitted or crocheted
61.12	Track suits, ski suits and swimwear, knitted or crocheted
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.00
61.14	Other garments, knitted or crocheted
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
61.16	Gloves, mittens and mitts, knitted or crocheted
ex 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories
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 No. 62.03
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear)
62.05	Men's or boys' shirts
62.06	Women's or girls' blouses, shirts and shirt-blouses

HEADING NO.	DESCRIPTION
62.07	Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles
62.09	Babies' garments and clothing accessories
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00
62.11	Track suits, ski suits and swimwear; other garments
6212.10.00	Brassières
6212.20.00	Girdles and panty-girdles
62.13	Handkerchiefs
62.14	Shawls, scarves, mufflers, mantillas, veils and the like
62.15	Ties, bow ties and cravats
ex 62.16	Gloves, mittens and mitts (excluding industrial gloves)
6217.10.00	Other made up clothing accessories
63.02	Bed linen, table linen, toilet linen and kitchen linen
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances
63.04	Other furnishing articles, excluding those of heading No. 94.04
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths
6307.90.20	Dress patterns, of other textile materials
6307.90.30	Flags, pennants and banners
6307.90.40	Pin cushions
6307.90.90	Other made up textile articles

HEADING NO.	DESCRIPTION
6309.00.00	Worn clothing and other worn articles.
6401.10.00	Footwear incorporating a protective metal toe-cap
6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.
ex 65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the peice (but not in strips), whether or not lined or trimmed.
ex 65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.
6701.00.10	Fans
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit
ex 68.02	Articles of worked monumental or building stone (except slate)
6803.00.10	Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate
6809.90.90	Other articles of plaster or of compositions based on plaster
6810.99.10	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs
69.13	Statuettes and other ornamental ceramic articles.
69.14	Other ceramic articles.
7016.10.90	Other glass cubes and other glass smallwares

HEADING NO.	DESCRIPTION
7018.90.90	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7321.11.10	Stoves and ranges
7321.11.20	Cookers
7321.11.30	Barbecues
7323.10.20	Pot scourers and scouring or polishing pads
7323.93.00	Household articles of stainless steel:
7323.93.10	Baking pans
7323.93.20	Buckets
7323.93.30	Dust bins
7323.93.40	Funnels
7323.93.50	Watering-cans
7323.93.60	Clothes hangers
7323.93.70	Letter boxes
7323.94.00	Household articles of iron (other than cast iron) or steel, enamelled:
7323.94.10	Baking pans
7323.94.20	Buckets
7323.94.30	Dust bins
7323.94.40	Funnels
7323.94.50	Watering-cans
7323.94.60	Clothes hangers
7323.94.70	Letter boxes
7615.19.10	Saucepans

HEADING NO.	DESCRIPTION
7615.19.20	Baking, stew and frying pans
8212.20.10	Safety razor blades
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05
ex 8414.51.00	Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W
ex 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 (excluding parts)
ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other,; heat pumps other than air conditioning machines of heading No. 84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture and parts)
8419.19.10	Solar water heaters, for domestic use
8419.19.20	Other solar water heaters
8419.19.30	Other water heaters, for domestic use
8419.19.90	Other water heaters, non-electric
8421.12.10	Clothes-dryers for domestic use
85.06	Primary cells and primary batteries
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)
8509.80.10	Blenders
8516.10.10	Electric instantaneous or storage water heaters
8516.60.10	Stoves and cookers

HEADING NO.	DESCRIPTION
8519.20.00	Other record-players
8519.30.00	Turntables (record-decks)
8519.92.00	Pocket-size cassette-players
8519.93.00	Other, cassette-type
8519.99.00	Other sound reproducing apparatus
8520.33.00	Other cassette-type magnetic tape recorders
8520.39.00	Other magnetic tape recorders incorporating sound reproducing apparatus
8524.10.00	Gramophone records
8524.40.00	Magnetic tapes for reproducing phenomena other than sound or image
8524.50.00	Other magnetic tapes
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors
8539.20.00	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.39.00	Other discharge lamps
9206.00.10	Steel band instruments
9401.30.00	Swivel seats with variable height adjustment
9401.50.00	Seats of cane, osier, bamboo or similar materials
9401.60.00	Other seats, with wooden frames
9401.70.00	Other seats, with metal frames

HEADING NO.	DESCRIPTION
9401.80.00	Other seats
9401.90.00	Parts of seats
9403.20.90	Other metal furniture
9403.40.00	Wooden furniture of a kind used in the kitchen
9403.50.00	Wooden furniture of a kind used in the bedroom
9403.60.90	Other wooden furniture
9403.70.90	Other furniture of plastics
9403.80.90	Other furniture of other materials
9403.90.00	Parts of other furniture
9404.10.00	Mattress supports
9404.20.00	Mattresses
9404.90.00	Other articles of bedding and similar furnishings
9504.40.00	Playing cards
9504.90.10	Draught and chess boards
9505.10.10	Artificial Christmas trees
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)
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 No. 3503.00) and articles of unhardened gelatin

HEADING NO.	DESCRIPTION
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
Ex 9603.20.00	Tooth brushes
9603.90.10	Feather dusters
9603.90.20	Scrubbing brushes
9603.90.30	Other brooms and mops for sweeping roads and floors
9608.10.00	Ball point pens
9611.00.10	Rubber stamps
9613.10.00	Pocket lighters, gas fuelled, non-refillable
9615.10.00	Combs, hair-slides and the like
9615.90.10	Hairpins

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PART IV

EXEMPTION FROM EXPORT DUTIES OF CUSTOMS

1. **Raw gold** within the meaning of the Mining Act.

2. Cut or uncut and **polished stoned.**

3. **Agricultural products and their by-products, excluding** cane sugar and molasses.

4. **Forest products including timber and lumber** (other than greenheart timber and lumber), wood pulp, firewood, charcoal, bark and extracts of bark, and the following when derived from wild growing trees or plants; fruit, oils, balata, rubber, and other latex, gums, resins, spices, tan-stuffs, dye-stuffs, drugs, leaves, fibres, flosses, thatching materials and orchids.

5. **Goods** entered for re-exportation or exported on drawback, when exported.

6. **Bona fide samples** of produce or manufacture of Guyana.

7. **Goods** ordinarily liable to export duty not exceeding two dollars, and intended for exhibition purposes only.

8. **Articles of household furniture** bona fide in use, and not intended for sale or exchange.

9. **Alumina.**

10. **Manganese**.

11. **Goods** consigned from Guyana to any Caribbean Community State (Caricom) mentioned in Part II of this schedule.

12. **Fish, including shark fins but excluding aquarium fish.**

13. **Shrimp.**

NOTE:

In this part of the Schedule **"timber and lumber"** included trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not.

SECOND SCHEDULE

PROHIBITED AND RESTRICTED IMPORTS

PART 1 LIST OF PROHIBITED IMPORTS

1. **Base or counterfeit coin** of any country. — **Counterfeit coin.**

2. **Coin** legally current in Guyana of any money purporting to be such, not being of the established standard weight and fineness. — **Coin sub-standard.**

3. **Articles of food** intended for human consumption declared by the Competent Authority to be unfit for such purposes. — **Food, unfit for consumption.**

4. **Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings** or any other indecent or obscene articles. — **Indecent articles.**

5. **Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals** which may be prohibited in order to prevent the introduction or spread of any communicable disease. — **Infected cattle etc.**

6. **Matches** containing white (yellow) phosphorous. — **Matches.**

7. (a) **Goods,** which, if sold, would be liable to forfeiture under the Merchandise Marks Act. — **Goods without necessary indication.**

   (b) **Goods** manufactured outside Guyana, which whether or not bearing a name or trade mark, do not carry in relation to themselves a definite indication of the country in which they were made or produced unless the Commissioner General having regard to the nature of such goods and the requirements of any Regulations applicable thereto, deems otherwise.

8.	**Prepared opium and pipes** or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking.	**Opium prepared.**
9.	**Shaving brushes** manufactured in or exported from Japan.	**Shaving brushes.**
10.	**Fictitious stamps** and any die, plate, instrument or materials capable of making any such stamps.	**Stamps.**
11.	**Goods** the importation of which is prohibited by any other Law of Guyana.	**General.**

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PART 11 LIST OF RESTRICTED IMPORTS

1. **Arms and ammunition** except with the written permission of the Commissioner of Police. **Arms and Ammunition.**

2. **Cocaine, heroin, cannabis sativa** (known as Indian hemp or bhang), **cannabis indica, choras,** or any preparation or mixture thereof, except under licence of the Chief Medical Officer. **Cocaine, heroin, cannabis sativa etc.**

3. **Goods** which bear a design in imitation of any currency or bank notes or coin in common use in Guyana or elsewhere unless with the approval of the Commissioner General. **Imitation notes, etc.**

4. **Spirits** (not being liqueurs, cordials, perfumed spirits or medical spirits) **and wine**, unless specifically reported as such, and unless in aircraft, or in ships of **twenty seven decimal three zero (27.30) tonnes** burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of **forty one (41) litres** at the least or unless in glass or stone bottle properly packed in cases, or in demi-johns, each case or demi-john containing not less than **forty one (41) litres.** **Spirits, etc.**

5. **Tobacco, cigars, cigarillos or cigarettes,** unless specifically reported as such and unless in aircraft, or in ships of **ninety decimal one zero (90.10) tonnes** burden at least, and unless in whole and complete packages each containing not less than **nine decimal one zero (9.10) kilogramme** net weight of tobacco, cigars, cigarillos and cigarettes may be imported through the parcel post in quantities of less than **nine decimal one zero (9.10) kilogramme** net weight. **Tobacco, cigars, etc.**

6. **Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalks flour** except under such conditions as the Commissioner General with the approval of the Minister, may either generally or in any particular case allow. **Tobacco extracts, etc.**

7. **Goods** the importation of which is regulated by any other law of Guyana except in accordance with such law. **General.**

8. **Exotic species of fish** except in accordance with the terms of a licence granted by the Chief Agricultural Officer. **Exotic fish.**

9. **Cinematographic films** (within the meaning of Section 2 of the Cinematograph Act) to the exhibition of which the exemption provided in Section 15 (1) (a) or (c) of the said Act applies, unless - **Cinematographic films.**

(a) at the time of the importation of any such film into Guyana, the importer thereof deposits it with an Officer who shall issue a receipt therefor;

(b) the importer furnishes the Minister responsible for public safety and public order with a true statement of the general nature of the subject matter of any such film;

© the Minister on satisfying himself by such means as he may think fit (including the taking of custody of the film for the purpose of viewing it) that the film is in no manner prejudicial to public safety, public order, public morality, public health or the defence of Guyana, issues to the importer a certificate to that effect; and

(d) the importer presents the certificate and the receipt to the Officer and pays such duty as may be payable on the film.

10. **Any printed matter** which in the opinion of the Minister for the time being assigned responsibility for public safety and order is prejudicial to the defence of Guyana, public safety of public order. **Printed matter.**

11. **(a)** **Motor cars and light commercial vehicles, including mini-buses, vanettes, pick-up trucks, land rovers and similar class of vehicles** imported by - **Certain vehicles.**

(i) **a Guyanese returning home** to take up permanent residence (including a Guyanese student or a Guyanese on secondment overseas).

(ii) **a person importing or receiving** such a vehicle as gift from overseas, subject to paragraph ©.

(b) A person mentioned in paragraph (a) (i) shall be permitted to import a vehicle mentioned in paragraph (a) of any engine capacity subject to the following condition -

(i) the importer **shall not sell, dispose of, or transfer** the vehicle within three years from the date of importation.

(c) A person mentioned in paragraph (a) (ii) importing or receiving vehicle mentioned in paragraph (a) as a gift from overseas is permitted to import it subject to the following conditions -

(i) in the case of a **motor car, the engine capacity shall not exceed 2000 c.c., if it uses gasoline; or 2500 c.c., if it uses diesel**, but where the engine capacity exceeds 2000 c.c., if it uses gasoline; or 2500 c.c., if it uses diesel; and the motor car is a used motor car, it must have been in the donor's possession for **not less than one year and shall not be more than three years old.**

(ii) the importer **shall not sell, dispose of, or transfer the vehicle within three years** from the date of importation.

(d) **Nothwithstanding** the provisions of the preceeding paragraphs the Minister may, if he considers the importation by any person mentioned in paragraph (a) of any vehicle or any class of vehicle mentioned in this item to be in the public interest, authorize the importation thereof upon such terms and conditions as he may impose.

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THIRD SCHEDULE

PROHIBITED AND RESTRICTED EXPORTS

PART 1 LIST OF PROHIBITED EXPORTS

1. **Goods** the importation of which is prohibited by any other law of Guyana.

2. **Any article** other than -

   (a) **a ring** worn by a passenger and shown to the satisfaction of the Commissioner General to be significant of the marriage or engagement of that passenger; or

   (b) **one watch** worn by a passenger, consisting **wholly or partly of precious or semi-precious stone or of precious metal or of rolled precious metal or of pearl**, and which -

      (i) if, in the possession of a female passenger of or over twelve years of age, **exceeds twelve thousand dollars** in value either alone or in the aggregate with any other such articles;

      (ii) if, in the possession of a male passenger of or over twelve years of age, **exceeds nine thousand dollars** in value either alone or in the aggregate with any other such articles;

      (iii) if, in the possession of a passenger under twelve years of age, **exceeds three thousand dollars** in value either alone or in the aggregate with any other such articles; or

      (iv) in any cases not mentioned in sub-paragraphs **(i), (ii), and (iii),** is in excess of **fifteen hundred dollars** in value either alone or in the aggregate with any other articles with which it is sought to be exported, and in respect of the exportation of which neither an export licence nor the written approval of the Minister has first been obtained.

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PART 11 LIST OF RESTRICTED EXPORTS

1. **Goods** the exportation of which is regulated by any other Law of Guyana except in accordance with such Law.



THE FOURTH SCHEDULE OF THE CUSTOMS TARIFF – THE COMMON MARKET OF THE CARIBBEAN COMMUNITY

SCHEDULE I

LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE REVISED TREATY AND THE RULES REGARDING COMMUNITY ORIGIN

THE TREATY ESTABLISHING THE CARIBBEAN COMMUNITY

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ARTICLE 84

Community Rules of Origin

1. Subject to the provisions of this Article, goods that have been consigned from one Member State to a consignee in another Member State shall be treated as being of Community origin, where the goods:

    a. have been wholly produced within the Community; or

    b. have been produced within the Community wholly or partly from materials imported from outside the Community or from materials of undetermined origin by a process which effects a substantial transformation characterised:

        i. by the goods being classified in a tariff heading different from that in which any of those materials is classified; or

        ii. in the case of the goods set out in the List in Schedule I to this Treaty (hereinafter referred to as "the List"), only by satisfying the conditions therefore specified.

2. Goods that have been consigned from one Member State to a consignee in another Member State for repair, renovation or improvement shall, on their return to the Member State from which they were exported, be treated for the purpose of re-importation only, in like manner as goods which are of Community origin, provided that the goods are reconsigned directly to that Member State from which they were exported and the value of materials imported from outside the Community or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed:

a. in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement;

b. in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 80 per cent of the cost of repair, renovation or improvement.

3. Where there is an interruption or inadequacy of supplies of regional materials and the manufacturer of goods, for which the qualifying condition for Community origin is that of "wholly produced" or "produced from regional materials", is unable by reason of circumstances beyond his control to obtain supplies of the regional materials, he shall so inform the competent authority.

4. The competent authority shall:

a. after receipt of information from the manufacturer, cause investigations to be made into the matter, and if he is satisfied that the representation from the manufacturer is justified, submit to the Secretary-General in the prescribed instrument an application for a certificate provided for in this Article;

b. at the time of making the application, inform the other Member States of the inability of the manufacturer to obtain the supplies of the required materials from within the Community with respect to quantities and specifications of the materials sought and the period during which the materials are required.

5. The Secretary-General shall, on receipt of the application from the competent authority:

a. forthwith make the relevant enquiries by the quickest possible means from the competent authorities in the other Member States as to their ability to supply the materials required by the manufacturer; and

b. request a reply to the enquiry from each competent authority within seven calendar days of the despatch of his enquiry.

6. A competent authority shall reply to the enquiry referred to in paragraph 5 within the time specified.

7. Where the Secretary-General, on the basis of his investigations, is satisfied that the application received from the competent authority justifies favourable consideration, he shall, notwithstanding that he may not have received a reply to his enquiry from one or more Member States, within fourteen calendar days after the receipt of the application from the competent authority, issue, on behalf of COTED, a certificate to the competent authority authorising the use of like materials from outside the Community, subject to such conditions as he may think fit to impose.

8. The Secretary-General shall inform the Member States of the issue of his certificate, including any conditions attaching thereto and that notwithstanding anything to the contrary in the provisions of this Article, goods manufactured from like materials imported from outside the Community shall be deemed to be of Community origin.

9. A Member State may treat as of Community origin any imports consigned from another Member State, provided that the like imports consigned from any other Member State are accorded the same treatment. Member States concerned shall promptly inform COTED of any trading arrangements concluded pursuant to this paragraph and COTED may, as it thinks fit, recommend to the Member States concerned the adoption of alternative trading arrangements.

10. The provisions of Schedule I shall apply to and have effect for the purposes of this Article. COTED shall keep the Schedule and, in particular, the List under continuous review, and may amend the Schedule in order to ensure the achievement of the objectives of the Community.

11. The issue of a certificate in accordance with paragraph 7 shall be reported by the Secretary-General to COTED at the Meeting of COTED next following the date of issue thereof.

SCHEDULE I

LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE ANNEX TO THE TREATY AND THE RULES REGARDING COMMUNITY ORIGIN

This Schedule consists of –

(a) the List comprising goods referred to in sub-paragraph (b) (ii) of paragraph 1 of Article 84 of the Treaty;

(b) the Rules regarding Community origin.

(a) THE LIST

The application of the List is governed by the following general notes:

(i) In this List, where a tariff heading is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.

(ii) Four figure references of the type "04.02", "17.04", etc., are references to the headings of the Harmonised Commodity Description and Coding System (HS).

(iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Community or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Community treatment.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.01	Meat of bovine animals, fresh or chilled.	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community
02.03	Meat of swine, fresh, chilled or frozen	Wholly produced	Wholly produced
02.04	Meat of sheep or goats, fresh, chilled or frozen	Wholly produced	Wholly produced
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	Wholly produced	Wholly produced
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen	Wholly produced	Wholly produced
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	Wholly produced	Wholly produced
Chap. 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	Wholly produced	Wholly produced
ex. 04.01	UHT milk; pasteurized milk	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product.
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product.
04.06	Cheese	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.	Production in which the value of extra regional materials does not exceed 70 percent of the export price of the finished product.
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	Wholly produced	Wholly produced
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting materials.	Wholly produced	Wholly produced
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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.	Wholly produced	Wholly produced
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.	Wholly produced	Wholly produced
05.07	Ivory, tortoise-shell, whale-bone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	Wholly produced	Wholly produced
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.	Wholly produced	Wholly produced
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	Wholly produced	Wholly produced
ex 06.03	Bouquets, floral baskets, wreaths and similar articles.	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
ex 06.04	Bouquets, floral baskets, wreaths and similar articles.	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	Wholly produced	Wholly produced
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	Wholly produced	Wholly produced
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter.	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Wholly produced	Wholly produced
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	Wholly produced	Wholly produced
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or other preservative solutions.	Wholly produced	Wholly produced
ex 09.02	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used.	Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used.
ex 09.10	Cumin powder and ground rosemary	Wholly produced	Wholly produced
ex 09.10	Mixed spices (including curry)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 11.02	Cereal flours other than of wheat	Wholly produced	Wholly produced
ex 11.03	Cereal groats, meal and pellets (other than cornmeal)	Wholly produced	Wholly produced
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ or cereals, whole, rolled, flaked or ground.	Wholly produced	Wholly produced
11.05	Flour, meal, powder flakes, granules and pellets, of potatoes.	Wholly produced	Wholly produced
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; flour, meal and powder of the products of Chapter 8.	Wholly produced	Wholly produced
11.07	Malt, whether or not roasted	Wholly produced	Wholly produced
11.08	Starches; inulin	Wholly produced	Wholly produced
1109.00	Wheat gluten, whether or not dried	Wholly produced	Wholly produced
1201.00	Soya beans, whether or not broken	Wholly produced	Wholly produced
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	Wholly produced	Wholly produced
12.03	Copra	Wholly produced	Wholly produced
12.04	Linseed, whether or not broken	Wholly produced	Wholly produced
12.05	Rape or colza seeds, whether or not broken	Wholly produced	Wholly produced
12.06	Sunflower seeds, whether or not broken	Wholly produced	Wholly produced
12.07	Other oil seeds and oleaginous fruits, whether or not broken	Wholly produced	Wholly produced
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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.	Wholly produced	Wholly produced
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Wholly produced	Wholly produced
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets	Wholly produced	Wholly produced
Chap. 13	Lacs; gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
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)	Wholly produced	Wholly produced
1402.00	Vegetable materials of a kind used as stuffing or as padding (for example, kapok, vegetable hair, and eel-grass), whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	Wholly produced	Wholly produced
ex 14.04	Vegetable products not elsewhere specified or included (excluding cotton linters)	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. (excluding bone fat and fats obtained from waste)	Produced from regional materials of 02.09	Produced from regional materials of 02.09
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03	Produced from regional materials of 01.02 or 01.04	Produced from regional materials of 01.02 or 01.04
15.08	Ground-nut oil and its fractions, whether of not refined, but not chemically modified	Produced from regional materials of 12.02	Produced from regional materials of 12.02
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 15.11	Palm oil and its fractions, not refined, but not chemically modified.	Produced from regional materials of 12.07	Produced from materials of 12.07
ex 15.11	Palm oil and its fractions, refined, but not chemically modified.	Produced from regional materials of 12.07	Produced from regional materials of 15.11
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	Produced from regional materials of 12.06 and 12.07	Produced from regional materials of 12.06 and 12.07
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	Produced from regional materials of Chapter 8, 12.03 and 12.07	Produced from regional materials of Chapter 8, 12.03 and 12.07
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of 12.05 and 12.07	Produced from regional materials of 12.05 and 12.07
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	Produced from regional materials of Chapters 7, 8 and 12	Produced from regional materials of Chapters 7, 8 and 12

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 1601.00	Sausages and similar products, of pork	Produced from regional materials of 02.03 or 02.06	Produced from regional materials of 02.03 or 02.06
ex 16.02	Hams and shoulders	Produced from regional materials of 02.03	Produced from regional materials of 02.03
ex 17.01	Cane or beet sugar, not containing added flavouring or colouring matter, in solid form.	Wholly produced	Wholly produced
ex 17.02	Maltose and fructose, in solid form.	Produced by chemical transformation.	Produced by chemical transformation
ex 17.03	Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses)	Wholly produced	Wholly produced
17.04	Sugar confectionary (including white chocolate) not containing cocoa.	Produced from regional materials of 17.01	Produced from regional materials of 17.01
1801.00	Cocoa beans, whole or broken, raw or roasted.	Wholly produced	Wholly produced
1802.00	Cocoa shells, husks, skins and other cocoa waste.	Wholly produced	Wholly produced
18.03	Cocoa paste, whether or not defatted.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
1804.00	Cocoa butter, fat and oil	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
18.06	Chocolate confectionery	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 percent of the export price of the finished product.	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 percent of the export price of the finished product.
19.01	Food preparations of malt extract	Produced from malt extract	Produced from malt extract
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenised vegetables)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 2006.00	Vegetables preserved by sugar, (drained, glace or crystallised)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 2006.00	Maraschino and glace cherries	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
ex 2006.00	Other fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) (excluding maraschino and glace cherries)	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
ex 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 (excluding peanut butter, ground-nuts and cashew nuts)	Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapter 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01
ex 20.08	Peanuts (ground nuts, prepared or preserved	Produced from regional materials of Chapter 8, 12.02 and 17.01	Produced from regional materials of Chapter 8, 12.02 and 17.01
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
ex 21.01	Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee.	Produced from regional materials of 09.01	Produced from regional materials of 09.01
ex 21.02	Dried yeast	Produced from seed yeast	Produced from seed yeast

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 21.02	Dead unicellular algae	Wholly produced	Wholly produced
ex 21.06	Frozen mousse	Produced from materials of 21.06 the value of which does not exceed 3 percent of the export price of the finished product.	Produced from materials of 21.06 the value of which does not exceed 3 percent of the export price of the finished product
ex 22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09 (excluding milk based beverages)	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
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.	Produced from materials not included in 22.07 or 22.08	Produced from materials not included in 22.07 or 22.08
ex 22.08	Spirits	Produced from materials not included in 22.07	Produced from materials not included in 22.07
ex 22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07
ex 2209.00	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17
23.09	Prepared complete animal feeds	Produced from materials of 23.09 the value of which does not exceed 5 percent of the export price of the finished product.	Produced from materials of 23.09 the value of which does not exceed 5 percent of the export price of the finished product
ex 2501.00	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
25.15	Marble, travertine, ecaussine and other calcereous 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	Produced by sawing	Produced by sawing

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 27.10	Lubricating oils	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product
2810.00	Oxides of boron; boric acids	Produced by chemical transformation	Produced by chemical transformation
ex 28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)	Produced by chemical transformation	Produced by chemical transformation
28.12	Halides and halide oxides of non-metals	Produced by chemical transformation	Produced by chemical transformation
28.13	Sulphides of non-metals, commercial phosphorus trisulphide.	Produced by chemical transformation	Produced by chemical transformation
28.18	Artificial corundum whether or not chemically defined; aluminium oxide; aluminium hydroxide.	Produced by chemical transformation	Produced by chemical transformation
ex 28.27	Bromides and bromide oxides; iodides and iodide oxides	Produced by chemical transformation	Produced by chemical transformation
ex 28.28	Hypobromites	Produced by chemical transformation	Produced by chemical transformation
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	Produced by chemical transformation	Produced by chemical transformation
28.30	Sulphides; polysulphides	Produced by chemical transformation	Produced by chemical transformation
28.32	Sulphites; thiosulphates	Produced by chemical transformation	Produced by chemical transformation
ex 28.33	Peroxosulphates (persulphates)	Produced by chemical transformation	Produced by chemical transformation
28.34	Nitrites; nitrates	Produced by chemical transformation from materials of 28.43	Produced by chemical transformation from materials of 28.43
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	Produced by chemical transformation	Produced by chemical transformation
28.37	Cyanides, cyanide oxides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.39	Silicates; commercial alkali metal silicates	Produced by chemical transformation	Produced by chemical transformation
28.40	Borates; peroxoborates (perborates)	Produced by chemical transformation	Produced by chemical transformation
28.41	Salts of oxometallic or peroxometallic acids	Produced by chemical transformation	Produced by chemical transformation
28.42	Other salts of inorganic acids or peroxoacids, excluding azides.	Produced by chemical transformation	Produced by chemical transformation
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	Produced by chemical transformation	Produced by chemical transformation
ex 2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams, other than amalgams of precious metals	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51
29.01	Acyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.02	Cyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.03	Halogenated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.05	Acycic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.07	Phenols; phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.10	Expoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.16	Unsaturated acyclic moncarboxylic acids, cyclic monodcarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	Produced by chemical transformation	Produced by chemical transformation
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.26	Nitrile function compounds	Produced by chemical transformation	Produced by chemical transformation
2927.00	Diazo, azo or azoxy compounds	Produced by chemical transformation	Produced by chemical transformation
2928.00	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.30	Organo-sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
2931.00	Other organo-inorganic compounds	Produced by chemical transformation	Produced by chemical transformation
29.32	Produced by chemical transformation	Produced by chemical transformation	Produced by chemical transformation
29.33	Heterocyclic compounds with oxygen hetero-atom (s) only	Produced by chemical transformation	Produced by chemical transformation
29.34	Nucleic acids and their salts; other heterocyclic compounds	Produced by chemical transformation	Produced by chemical transformation
29.35	Sulphonamides	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	Produced by chemical transformation	Produced by chemical transformation
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	Produced by chemical transformation	Produced by chemical transformation
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Produced by chemical transformation	Produced by chemical transformation
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	Produced by chemical transformation	Produced by chemical transformation
29.41	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisra and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02
ex 31.02	Ammonium nitrate or sodium nitrate, pure	Produced by chemical transformation	Produced by chemical transformation
ex 35.01	Casein derivatives; casein glues	Produced from casein of 35.01 or from materials not included in 35.01	Produced from casein of 35.01 or from materials not included in 35.01

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 35.02	Albuminates and other albumin derivatives	Produced from albumins of 35.02 or from materials not included in 35.02	Produced from albumins of35.02 or from materials not included in 35.02
ex 3503.00	Gelatin derivatives	Produced from gelatin of 35.03 or from materials not included in 35.03	Produced from gelatin of 35.03 or from materials not included in 35.03
ex 35.05	Glues based on starches or on dextrins	Produced from dextrins or other modified starches of 35.05 or from materials not included in 35.05	Produced from dextrins or other modified starches of 35.05 or from materials not included in 35.05
ex 36.05	Matches, other than pyrotechnic articles of 36.04, with wooden splints	Change of Tariff heading	Change of Tariff heading
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	Produced from materials not included in 37.02	Produced from materials not included in 37.02
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Produced from materials not included in 37.01	Produced from materials not included in 37.01
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 para-cymene; pine oil containing alpha-terpineol as the main constituent.	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05
ex 38.06	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
ex 38.06	Rosin spirit and rosin oils	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15
39.01	Polymers of ethylene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.02	Polymers of propylene or of other olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.03	Polymers of styrene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.06	Acrylic polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Produced by chemical transformation	Produced by chemical transformation.
39.08	Polyamides in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms	Produced by chemical transformation	Produced by chemical transformation
3910.00	Silicones in primary forms	Produced by chemical transformation	Produced by chemical transformation
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	Produced by chemical transformation	Produced by chemical transformation